

COUNCIL

25 OCTOBER 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)

13 October 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 September 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 geëinding 30 September 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 KweyeSILIMELE 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 – Q1 ended 30 SEPTEMBER 2022

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

www.facebook.com/gardenroutedm
[@GardenRoute_DM](https://twitter.com/GardenRoute_DM)
[YouTube](https://www.youtube.com/gardenroutedm)
[LinkedIn](https://www.linkedin.com/company/gardenroute-district-municipality)

Table of Contents

Glossary	6
Legislative Framework	8

PART 1 – IN YEAR REPORT

Section 1 – Mayoral foreword	9
Section 2 – Resolutions	11
Section 3 – Executive summary	11
Section 4 – In-year budget statement tables	13

PART 2 - SUPPORTING DOCUMENTATION

Section 5 – Debtors analysis	30
Section 6 – Creditors analysis	31
Section 7 – Investment portfolio analysis	31
Section 8 – Allocation and grant receipts and expenditure	32
Section 9 – Expenditure on councillor and staff related expenditure	34
Section 10 – Material variances to the service delivery and budget implementation plan	35
Section 11 – Capital programme performance	35
Section 12 – Operational projects performance	38
Section 13 – Withdrawals	40
Section 14 – Municipal Manager's quality certificate	41

PART 3 – SERVICE DELIVERY AND BUDGET IMPLEMENTATION 42

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.

Herewith an executive summary of the performance of the Council for the 1st Quarter ending 30 September 2022. The actual and budgeted figures reported, include the Roads Operational Budget.

These figures are presented in terms of Section 52 of the MFMA. The information is presented for the 1st Quarter ending 30 September 2022.

Revenue by source

The total revenue received by source for the 1st quarter amounts to **R137,559,140**, against an adjusted budget of **R485,810,961**. This represents **28%** recording of revenue for the first quarter, this was slightly above the expected performance of 25% for the first quarter; 53% of the revenue received for the first quarter related to Transfers and Subsidies revenue, which includes the first instalment of the Equitable Share, and 44% of the revenue related to the Roads Agency function. The other 3% revenue received derived from interest on investments, fire services revenue, health services revenue and resorts revenue.

Operating Expenditure by source

For the 1st quarter of the financial year the municipality recorded expenditure performance of **R96,533,073** against an adjusted budget of **R492,543,134** , representing **20%** of expenditure for the first quarter, this is a little below the expected performance of 25% for the quarter, the deviation of 4% is due to the start of the financial year and procurement processes that still needs to be concluded before expenditure is incurred.

The salary related expenditure for the first quarter was **R64,597,368** to an adjusted budget of **R288,730,858** (which includes contributions to post retirement benefits), representing

22% spending of the budget for the first quarter. This is slightly below the 25%, however it should be noted that bonus are paid to employees in November (full thirteenth cheque)

The councillor remuneration expenditure for the first quarter amounted to **R3,402,052** to an adjusted budget of **R12,542,344**, representing **27%** of the budget.

Spending on contracted services was **R3,483,999** in the first quarter representing **4%** spending of an adjusted budget of **R81,010,020** for the quarter. This was not in line with the expected performance of 25% for the quarter due to the start of the financial year and procurement processes that still needs to be concluded before expenditure is incurred.

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

Spending on other expenditure was **R12,324,166** in the first quarter representing **25%** spending of an adjusted budget of **R50,096,710** (including Roads Budget) for the quarter, this was in line with the expected performance of 25% for the quarter.

Capital Expenditure

The approved capital budget for the 2022/23 financial year totals **R126,857,299**. R107.2m relates to the construction of the Regional Waste Management Facility (RWMF) that is set to commence in quarter 3 of the financial year. A further R6 million is for the construction of the new District Fire Station. The tender has been awarded and construction is set to commence in quarter 2.

For the first quarter, capital expenditure was **R352,142**, representing **0.27%** of the budget. Refer to paragraph above explaining why this is the case, as the majority of the budget is on projects whose expenditure is set to be incurred later in the year. It is expected that the capital spending will improve in quarter 2 and 3 once procurement processes have been concluded, with the bulk of the expenditure to be incurred only in the third and fourth quarters as the construction of the regional waste management facility and new fire station is performed. Procurement processes for these projects are in line with planned time tables.

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 September 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 1st quarter ending 30 September 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 1st quarter amounts to **R137,559,140**, against an adjusted budget of **R485,810,961**. This represents **28%** recording of revenue for the first quarter, this was above the expected performance of 25% for the first quarter; 53% of the revenue received for the first quarter related to Transfers and Subsidies revenue, which includes the first instalment of the Equitable Share, and 44% of the revenue related to the Roads Agency function. The other 3% revenue received derived from interest on investments, fire services revenue, health services revenue and resorts revenue.

Operating Expenditure by type

For the 1st quarter of the financial year the municipality recorded expenditure performance of **R96,533,073** against an adjusted budget of **R492,543,134**, representing **20%** of expenditure for the first quarter, this is a little below the expected performance of 25% for the quarter, the deviation of 4% is due to the start of the financial year and procurement processes that still needs to be concluded before expenditure is incurred.

Capital Expenditure

The approved capital budget for the 2022/23 financial year totals **R126,857,299**. R107.2m relates to the construction of the Regional Waste Management Facility (RWMF) that is set to commence in quarter 3 of the financial year. A further R6 million is for the construction of the new District Fire Station. The tender has been awarded and construction is set to commence in quarter 2.

For the first quarter, capital expenditure was **R352,142**, representing **0.27%** of the budget. Refer to paragraph above explaining why this is the case, as the majority of the budget is on projects whose expenditure is set to be incurred later in the year. It is expected that the capital spending will improve in quarter 2 and 3 once procurement processes have been concluded, with the bulk of the expenditure to be incurred only in the third and fourth quarters as the construction of the regional waste management facility and new fire station is performed. Procurement processes for these projects are in line with planned time tables.

3.3 Material variances from SDBIP

Attached to this report as Annexure is the SDBIP report for the 1st quarter ending 30 September 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 1st quarter ending 30 September 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 - Q1 First Quarter

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	11 168	–	–	2 792	(2 792)	-100%	11 168
Investment revenue	–	9 010	9 010	522	1 302	533	769	144%	9 010
Transfers and subsidies	–	228 660	234 121	–	70 903	93 676	(22 773)	-24%	234 121
Other own revenue	–	220 312	220 312	14 548	63 354	30 591	32 763	107%	220 312
Total Revenue (excluding capital transfers and contributions)	–	469 150	474 611	15 070	135 559	127 592	7 968	6%	474 611
Employee costs	–	288 669	288 731	21 641	64 597	72 153	(7 555)	-10%	288 731
Remuneration of Councillors	–	12 542	12 542	1 027	3 402	3 136	266	8%	12 542
Depreciation & asset impairment	–	4 986	4 986	348	1 043	1 247	(204)	-16%	4 986
Finance charges	–	73	73	–	–	18	(18)	-100%	73
Inventory consumed and bulk purchases	–	51 011	51 286	5 219	11 420	6 612	4 808	73%	51 286
Transfers and subsidies	–	1 835	2 185	39	318	436	(118)	-27%	2 185
Other expenditure	–	128 180	132 739	7 042	15 753	25 742	(9 989)	-39%	132 739
Total Expenditure	–	487 297	492 543	35 316	96 533	109 343	(12 810)	-12%	492 543
Surplus/(Deficit)	–	(18 147)	(17 932)	(20 246)	39 026	18 249	20 778	114%	(17 932)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	4 000	4 000	261	2 000	1 000	1 000	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	–	7 200	7 200	–	–	1 800	(1 800)	-100%	7 200
Surplus/(Deficit) after capital transfers & contributions	–	(6 947)	(6 732)	(19 985)	41 026	21 049	19 978	95%	(6 732)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	(6 947)	(6 732)	(19 985)	41 026	21 049	19 978	95%	(6 732)
Capital expenditure & funds sources									
Capital expenditure	–	126 642	126 857	158	352	31 707	(31 355)	-99%	126 857
Capital transfers recognised	–	11 200	11 415	–	–	2 854	(2 854)	-100%	11 415
Borrowing	–	107 232	107 232	85	280	26 808	(26 528)	-99%	107 232
Internally generated funds	–	8 210	8 210	72	72	2 045	(1 973)	-96%	8 210
Total sources of capital funds	–	126 642	126 857	158	352	31 707	(31 355)	-99%	126 857
Financial position									
Total current assets	–	283 780	159 329		180 376				159 329
Total non current assets	–	431 969	420 645		294 739				420 645
Total current liabilities	–	33 460	55 097		37 851				55 097
Total non current liabilities	–	376 559	252 395		144 261				252 395
Community wealth/Equity	–	305 730	272 482		293 003				272 482
Cash flows									
Net cash from (used) operating	–	(14 037)	(13 822)	(19 595)	42 014	20 665	(12 700)	-61%	(13 822)
Net cash from (used) investing	–	(126 642)	(126 857)	(66 380)	(66 575)	(31 707)	(28 405)	90%	(126 857)
Net cash from (used) financing	–	107 232	107 232	–	–	–	–		107 232
Cash/cash equivalents at the month/year end	–	229 595	108 611	142 804	142 804	131 017	(41 105)	-31%	108 611
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	(242)	2 823	366	582	294	339	3 587	33 769	41 518
Creditors Age Analysis									
Total Creditors	289	70	10	878	38	–	137	479	1 901

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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>		-	285 116	290 577	2 700	80 074	104 657	(24 583)	-23%	290 577
Executive and council		-	284 542	290 003	2 700	79 935	104 657	(24 722)	-24%	290 003
Finance and administration		-	574	574	-	139	-	139	#DIV/0!	574
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	8 175	8 175	386	989	317	672	212%	8 175
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	7 761	7 761	352	886	237	650	275%	7 761
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	414	414	33	103	80	22	28%	414
<i>Economic and environmental services</i>		-	174 784	174 784	12 245	56 496	22 349	34 147	153%	174 784
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	174 659	174 659	12 241	56 475	22 343	34 132	153%	174 659
Environmental protection		-	125	125	4	21	6	15	243%	125
<i>Trading services</i>		-	12 275	12 275	-	-	3 069	(3 069)	-100%	12 275
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	12 275	12 275	-	-	3 069	(3 069)	-100%	12 275
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	480 350	485 811	15 331	137 559	130 392	7 168	5%	485 811
Expenditure - Functional										
<i>Governance and administration</i>		-	183 489	183 839	11 704	31 485	45 329	(13 845)	-31%	183 839
Executive and council		-	51 514	51 514	3 007	8 985	11 237	(2 252)	-20%	51 514
Finance and administration		-	129 055	129 405	8 462	21 795	33 372	(11 577)	-35%	129 405
Internal audit		-	2 919	2 919	235	705	721	(16)	-2%	2 919
<i>Community and public safety</i>		-	89 679	89 679	6 307	18 776	21 515	(2 739)	-13%	89 679
Community and social services		-	7 917	8 178	519	1 569	2 191	(623)	-28%	8 178
Sport and recreation		-	13 387	13 387	833	2 435	2 804	(368)	-13%	13 387
Public safety		-	28 916	28 654	1 659	5 484	6 988	(1 504)	-22%	28 654
Housing		-	-	-	-	-	-	-	-	-
Health		-	39 460	39 460	3 296	9 288	9 532	(244)	-3%	39 460
<i>Economic and environmental services</i>		-	197 403	202 299	17 030	45 422	38 681	6 741	17%	202 299
Planning and development		-	16 302	19 419	1 250	3 785	4 652	(867)	-19%	19 419
Road transport		-	177 203	178 982	15 534	40 845	33 130	7 715	23%	178 982
Environmental protection		-	3 898	3 898	246	792	899	(107)	-12%	3 898
<i>Trading services</i>		-	14 051	14 051	129	427	3 357	(2 931)	-87%	14 051
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 051	14 051	129	427	3 357	(2 931)	-87%	14 051
<i>Other</i>		-	2 676	2 676	146	424	460	(36)	-8%	2 676
Total Expenditure - Functional	3	-	487 297	492 543	35 316	96 533	109 343	(12 810)	-12%	492 543
Surplus/ (Deficit) for the year		-	(6 947)	(6 732)	(19 985)	41 026	21 049	19 978	95%	(6 732)

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 1st quarter amounts to **R137,559,140**, against an adjusted budget of **R485,810,961**. This represents **28%** recording of revenue for the first quarter, this was slightly above the expected performance of 25% for the first quarter; 53% of the revenue received for the first quarter related to Transfers and Subsidies revenue, which includes the first instalment of the Equitable Share, and 44% of the revenue related to the Roads Agency function. The other revenue received derived from interest on investments, fire services revenue, health services revenue and resorts revenue.

Operating Expenditure

The total operating expenditure for the 1st quarter amounts to **R96,533,073** against an adjusted budget of **R492,543,134**, representing **20%** of expenditure for the first quarter ending 30 September 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) - Q1 First Quarter

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		-	284 542	290 003	2 700	79 935	104 657	(24 722)	-23,6%	290 003
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	574	574	-	139	-	139	#DIV/0!	574
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	414	414	33	103	80	22	27,9%	414
Vote 8 - Community Services (cont)		-	12 400	12 400	4	21	3 075	(3 054)	-99,3%	12 400
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	3 015	3 015	291	701	168	533	317,0%	3 015
Vote 11 - Planning and Economic Development(cont2)		-	4 746	4 746	62	185	68	116	170,3%	4 746
Vote 12 - Roads		-	174 659	174 659	12 241	56 475	22 343	34 132	152,8%	174 659
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	480 350	485 811	15 331	137 559	130 392	7 168	5,5%	485 811
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		-	56 625	56 625	3 430	10 501	12 514	(2 013)	-16,1%	56 625
Vote 2 - Office of the Municipal Manager (cont)		-	6 208	6 208	515	1 480	1 445	35	2,4%	6 208
Vote 3 - Financial Services		-	20 275	20 275	1 784	4 603	5 328	(725)	-13,6%	20 275
Vote 4 - Financial Services (cont)		-	5 902	5 902	465	1 407	1 442	(35)	-2,4%	5 902
Vote 5 - Corporate Services		-	54 827	54 827	1 246	3 546	13 486	(9 939)	-73,7%	54 827
Vote 6 - Corporate Services (cont)		-	26 371	26 721	3 271	7 279	7 389	(110)	-1,5%	26 721
Vote 7 - Community Services		-	51 577	51 838	4 113	11 608	12 712	(1 104)	-8,7%	51 838
Vote 8 - Community Services (cont)		-	45 657	45 395	1 955	6 464	10 982	(4 518)	-41,1%	45 395
Vote 9 - Planning and Economic Development		-	17 965	20 981	1 392	3 752	5 465	(1 714)	-31,4%	20 981
Vote 10 - Planning and Economic Development (cont)		-	21 210	21 312	1 400	4 330	4 721	(391)	-8,3%	21 312
Vote 11 - Planning and Economic Development(cont2)		-	3 478	3 478	211	719	731	(12)	-1,6%	3 478
Vote 12 - Roads		-	101 065	102 949	9 704	26 273	22 004	4 269	19,4%	102 949
Vote 13 - Roads (cont)		-	76 138	76 033	5 830	14 572	11 126	3 446	31,0%	76 033
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	487 297	492 543	35 316	96 533	109 343	(12 810)	-11,7%	492 543
Surplus/ (Deficit) for the year	2	-	(6 947)	(6 732)	(19 985)	41 026	21 049	19 978	94,9%	(6 732)

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) - Q1 First Quarter

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	11 168	–	–	2 792	(2 792)	-100%	11 168
Rental of facilities and equipment		–	2 469	2 469	16	212	606	(395)	-65%	2 469
Interest earned - external investments		–	9 010	9 010	522	1 302	533	769	144%	9 010
Interest earned - outstanding debtors		–	3 180	3 180	284	829	791	39	5%	3 180
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	125	125	4	21	6	15	243%	125
Agency services		–	189 287	189 287	13 418	60 001	26 049	33 952	130%	189 287
Transfers and subsidies		–	228 660	234 121	–	70 903	93 676	(22 773)	-24%	234 121
Other revenue		–	22 711	22 711	826	2 291	2 504	(212)	-8%	22 711
Gains		–	2 540	2 540	–	–	635	(635)	-100%	2 540
Total Revenue (excluding capital transfers and contributions)		–	469 150	474 611	15 070	135 559	127 592	7 968	6%	474 611
Expenditure By Type										
Employee related costs		–	288 669	288 731	21 641	64 597	72 153	(7 555)	-10%	288 731
Remuneration of councillors		–	12 542	12 542	1 027	3 402	3 136	266	8%	12 542
Debt impairment		–	1 560	1 560	–	–	390	(390)	-100%	1 560
Depreciation & asset impairment		–	4 986	4 986	348	1 043	1 247	(204)	-16%	4 986
Finance charges		–	73	73	–	–	18	(18)	-100%	73
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	51 011	51 286	5 219	11 420	6 612	4 808	73%	51 286
Contracted services		–	79 177	81 010	1 361	3 484	17 354	(13 870)	-80%	81 010
Transfers and subsidies		–	1 835	2 185	39	318	436	(118)	-27%	2 185
Other expenditure		–	47 370	50 097	5 639	12 324	7 980	4 344	54%	50 097
Losses		–	73	73	43	(55)	18	(73)	-402%	73
Total Expenditure		–	487 297	492 543	35 316	96 533	109 343	(12 810)	-12%	492 543
Surplus/(Deficit)		–	(18 147)	(17 932)	(20 246)	39 026	18 249	20 778	0	(17 932)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	4 000	4 000	261	2 000	1 000	1 000	0	4 000
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)		–	7 200	7 200	–	–	1 800	(1 800)	(0)	7 200
Surplus/(Deficit) after capital transfers & contributions		–	(6 947)	(6 732)	(19 985)	41 026	21 049			(6 732)
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		–	(6 947)	(6 732)	(19 985)	41 026	21 049			(6 732)
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		–	(6 947)	(6 732)	(19 985)	41 026	21 049			(6 732)
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		–	(6 947)	(6 732)	(19 985)	41 026	21 049			(6 732)

Revenue by Source

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

Interest earned – External Investments:

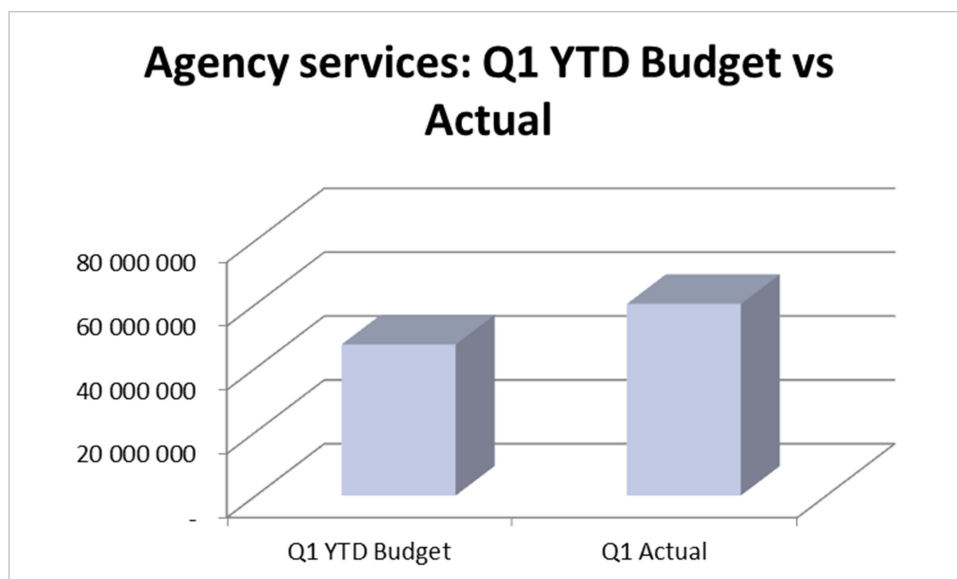
Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments received for the first quarter ending 30 September 2022 amounted to R1,301 703. The bulk of the investments have not matured yet, it is invested for more than 30 days, and the interest will only be realised on the date of maturity hence the reason for under performance against budgeted amount versus actual year-to-date.

Interest raised – Outstanding debtors

Interest on outstanding debtors for the first quarter ending 30 September 2022 amounted to R829,328. The majority of the debtors are firefighting debtors.

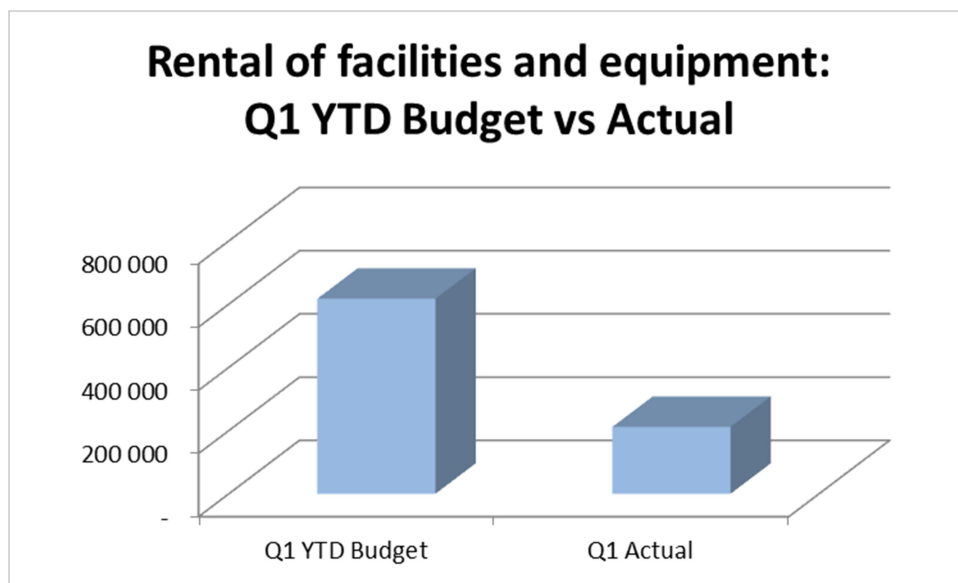
Agency services

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 R60,000,903 was recorded for the first quarter ending 30 September 2022, the amount includes the admin fee as well as the revenue recognised in relating to the actual expenditure.



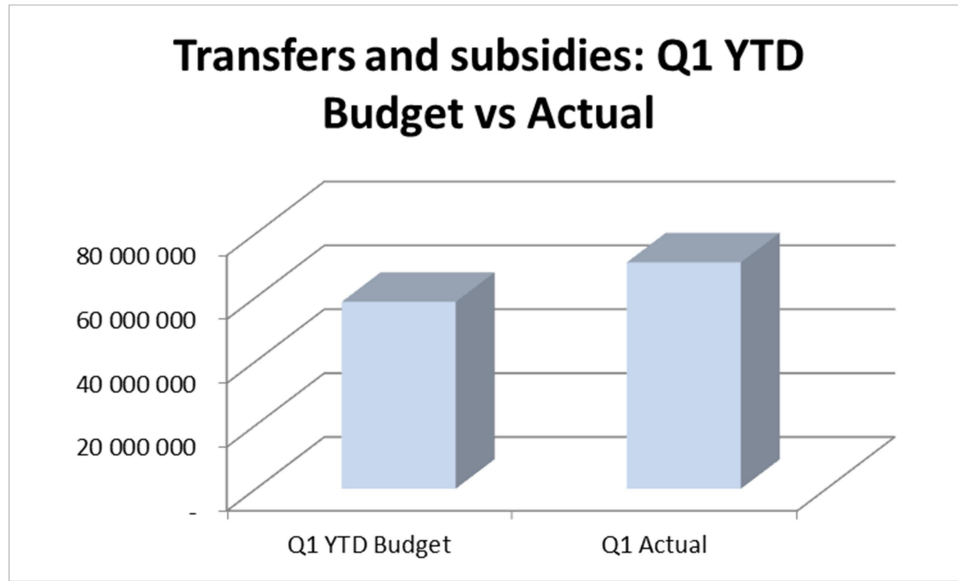
Rental of facilities and equipment:

Rental of facilities and equipment for the first quarter ending 30 September 2022 amounted to R211,578. The actual performance is -66% off the year-to-date budget, the expectation is that the income will rise within the next 2 to 3 quarters. The property section in the Planning and Economic Development Department is in process of reviewing expired lease agreements, once this is finalized leases can be billed on the debtor system which will increase the revenue from facilities.



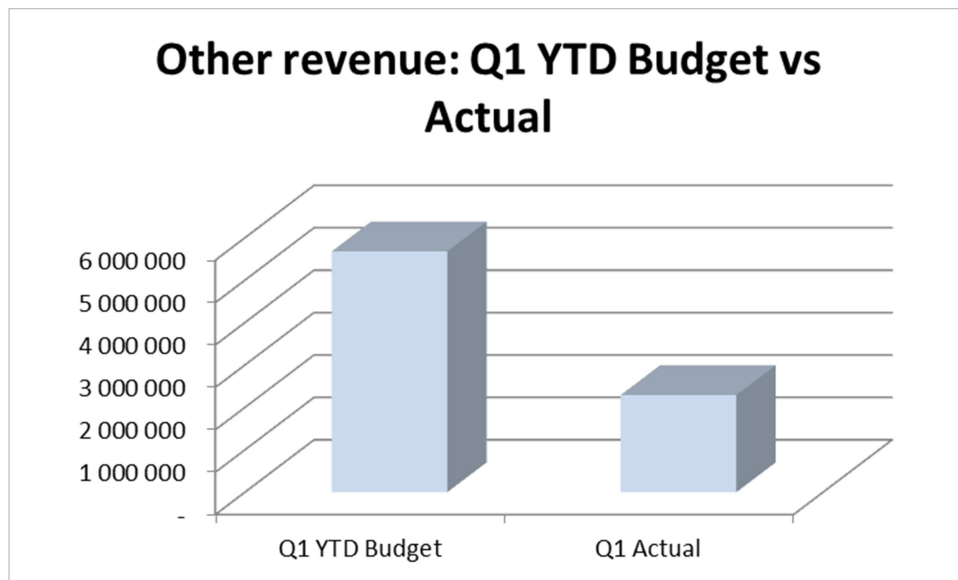
Transfers recognised – operational

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. The municipality received R1,000,000 for the Financial Management Grant (FMG), R610,000 the first instalment of the EPWP grant and a R2,000,000 for the EEDS grant from the National Treasury for the month end 31 August 2022.



Other revenue / Sundry income

Other revenue reflects an amount of R2,291,186 for the first quarter ending 30 September 2022. Other revenue mostly consists of the following: Fire services revenue and health services revenue.

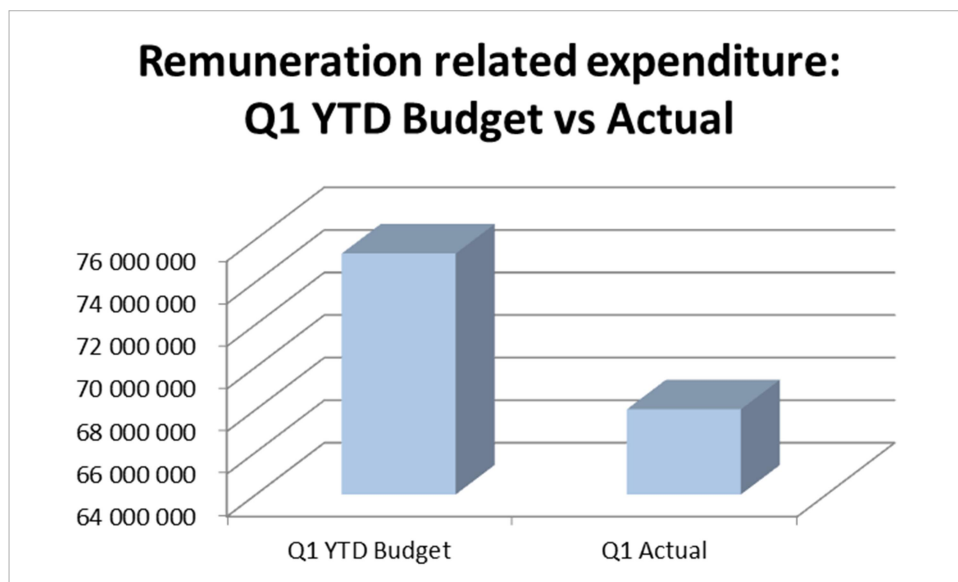


Expenditure by Type

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

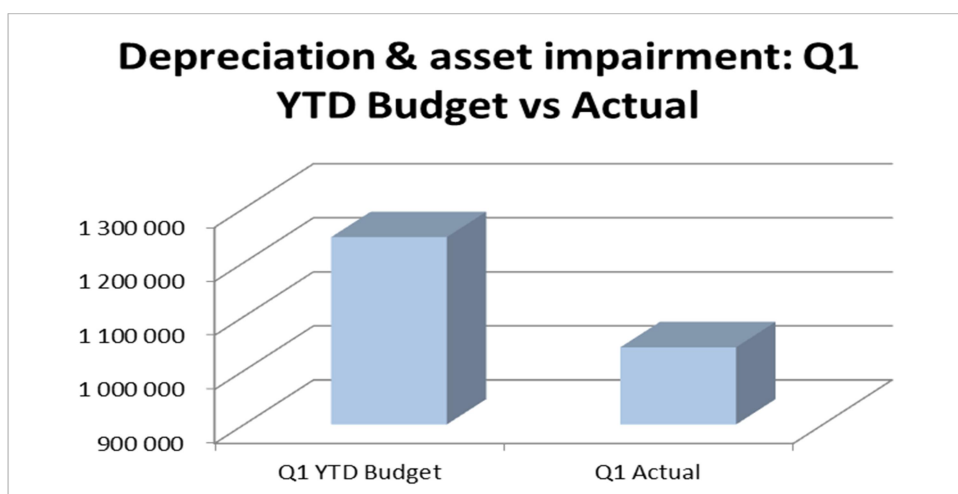
Employee Related cost / Remuneration of councillors

Remuneration related expenditure for the first quarter ending 30 September 2022 amounted to R63,741,761 of an adjusted budgeted amount of R274,831,911 that represents 23% of the budgeted amount, slightly below the 25%, however the bonus of employees are paid in November.



Debt Impairment / Depreciation and asset impairment

Debt Impairment of R98,290 and depreciation of R1,042,855 was recognised for the 1st quarter ending 30 September 2022.



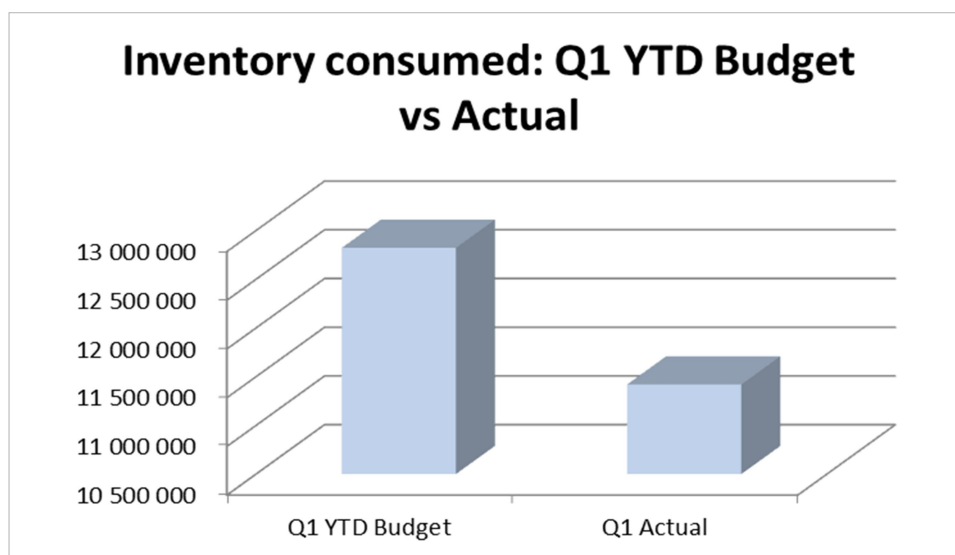
These items account for non-cash budgeted items. The fixed asset register module must still be fully implemented at Garden Route DM by the service provider of the financial system. The municipality are awaiting the service provider to implement the new fixed asset management system as the previous asset 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 December 2022.

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.

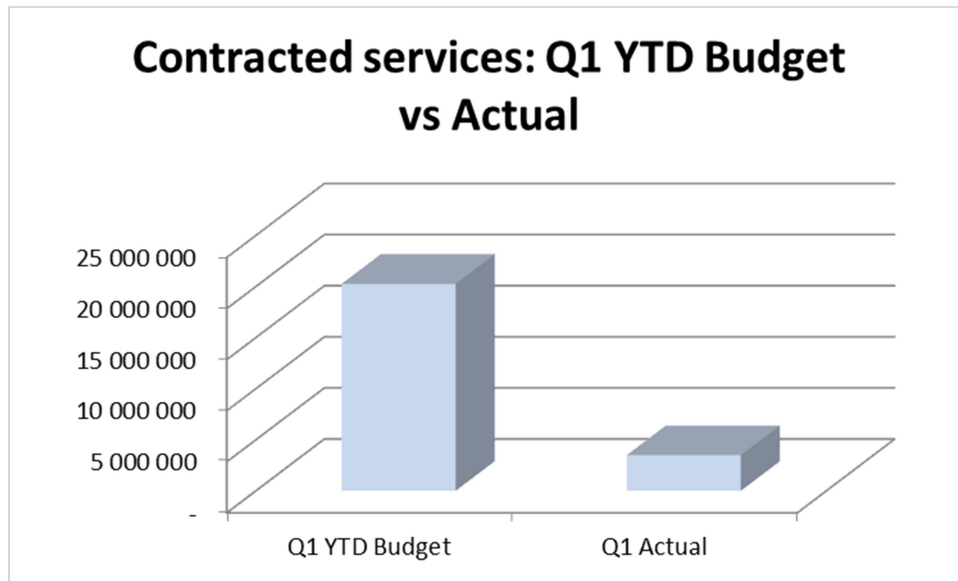
Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R11,419,722 for the first quarter ended 30 September 2022 against an adjusted budgeted amount of R51,285,574.



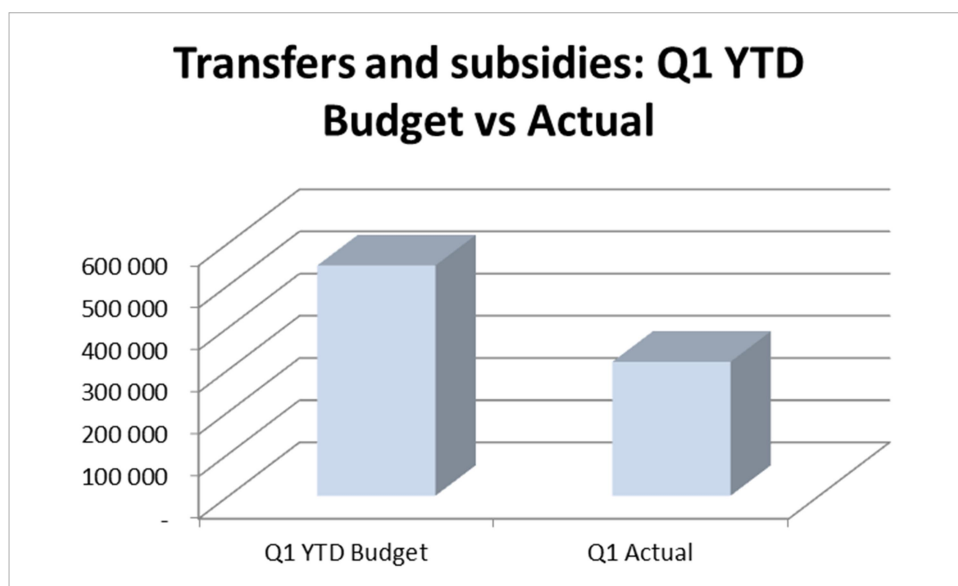
Contracted services

Contracted services amounted to R3,483,999 for the first quarter ending 30 September 2022.



Transfers and subsidies

The transfers and subsidies expenditure for the first quarter ended 30 September 2022 amounts to R317,798 against an adjusted budgeted amount of R2,185,200.

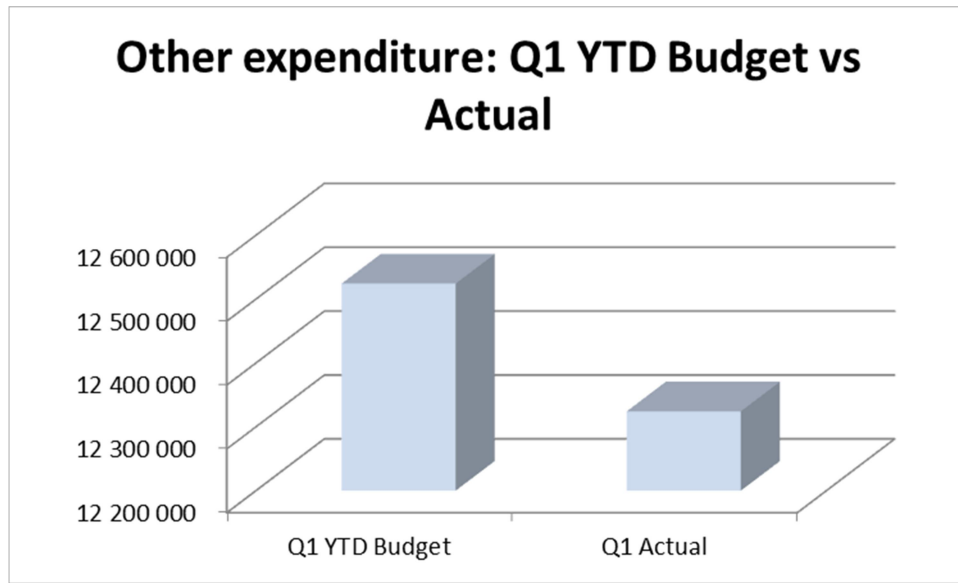


Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R12,324,166 for the first quarter ended 30 September 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) - Q1 First

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		-	30	30	10	10	-	10	#DIV/0!	30
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		-	30	30	-	-	8	(8)	-100%	30
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		-	30	30	-	-	8	(8)	-100%	30
Vote 6 - Corporate Services (cont)		-	250	250	-	-	62	(62)	-100%	250
Vote 7 - Community Services		-	6 890	6 890	-	-	1 722	(1 722)	-100%	6 890
Vote 8 - Community Services (cont)		-	107 382	107 382	148	342	26 846	(26 503)	-99%	107 382
Vote 9 - Planning and Economic Development		-	7 230	7 445	-	-	1 861	(1 861)	-100%	7 445
Vote 10 - Planning and Economic Development (cont)		-	4 800	4 800	-	-	1 200	(1 200)	-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	-	126 642	126 857	158	352	31 707	(31 355)	-99%	126 857
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		-	-	-	-	-	-	-		-
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-		-
Vote 7 - Community Services		-	-	-	-	-	-	-		-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-		-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-		-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-		-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-		-
Vote 12 - Roads		-	-	-	-	-	-	-		-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-		-
Total Capital Expenditure		-	126 642	126 857	158	352	31 707	(31 355)	-99%	126 857

The approved capital budget for the 2022/23 financial year totals **R126,857,299**. R107.2m relates to the construction of the Regional Waste Management Facility (RWMF) that is set to commence in quarter 3 of the financial year. A further R6 million is for the construction of the new District Fire Station. The tender has been awarded and construction is set to commence in quarter 2.

For the first quarter, capital expenditure was **R352,142**, representing **0.27%** of the budget. Refer to paragraph above explaining why this is the case, as the majority of the budget is on projects whose expenditure is set to be incurred later in the year. It is expected that the capital spending will improve in quarter 2 and 3 once procurement processes have been

concluded, with the bulk of the expenditure to be incurred only in the third and fourth quarters as the construction of the regional waste management facility and new fire station is performed. Procurement processes for these projects are in line with planned time tables.

4.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

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		–	224 260	102 605	12 804	102 605
Call investment deposits		–	5 000	5 000	130 000	5 000
Consumer debtors		–	4 368	10 181	4 743	10 181
Other debtors		–	42 789	34 197	24 401	34 197
Current portion of long-term receivables		–	4 246	4 293	4 293	4 293
Inventory		–	3 117	3 053	4 134	3 053
Total current assets		–	283 780	159 329	180 376	159 329
Non current assets						
Long-term receivables		–	61 388	62 764	62 764	62 764
Investments		–	27	28	28	28
Investment property		–	57 400	67 525	64 159	67 525
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	313 383	290 351	166 091	290 351
Biological		–	–	–	–	–
Intangible		–	(228)	(23)	1 696	(23)
Other non-current assets		–	–	–	–	–
Total non current assets		–	431 969	420 645	294 739	420 645
TOTAL ASSETS		–	715 749	579 975	475 115	579 975
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	536	100	100	100
Consumer deposits		–	374	468	2 020	468
Trade and other payables		–	948	27 537	9 003	27 537
Provisions		–	31 602	26 993	26 729	26 993
Total current liabilities		–	33 460	55 097	37 851	55 097
Non current liabilities						
Borrowing		–	236 166	107 238	280	107 238
Provisions		–	140 393	145 157	143 981	145 157
Total non current liabilities		–	376 559	252 395	144 261	252 395
TOTAL LIABILITIES		–	410 019	307 492	182 112	307 492
NET ASSETS	2	–	305 730	272 482	293 003	272 482
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	245 217	211 973	240 073	211 973
Reserves		–	60 513	60 509	52 930	60 509
TOTAL COMMUNITY WEALTH/EQUITY	2	–	305 730	272 482	293 003	272 482

The financial position of Council is recorded at the end of the first quarter ending 30 September 2022.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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	11 168	-	-	2 792	(2 792)	-100%	11 168
Other revenue		-	81 249	81 249	14 548	63 354	17 890	(183 470)	-1026%	81 249
Transfers and Subsidies - Operational		-	359 315	364 776	-	70 903	105 510	119 270	113%	364 776
Transfers and Subsidies - Capital		-	4 000	4 000	261	2 000	1 000	1 000	100%	4 000
Interest		-	9 010	9 010	522	1 302	533	134	25%	9 010
Dividends								-		
Payments										
Suppliers and employees		-	(477 594)	(482 490)	(34 886)	(95 227)	(106 940)	(78 438)	73%	(482 490)
Finance charges		-	(73)	(73)	-	-	(18)	(18)	100%	(73)
Transfers and Grants		-	(1 112)	(1 462)	(39)	(318)	(101)	(101)	100%	(1 462)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(14 037)	(13 822)	(19 595)	42 014	20 665	(12 700)	-61%	(13 822)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments					(66 223)	(66 223)		-		
Payments										
Capital assets		-	(126 642)	(126 857)	(158)	(352)	(31 707)	(28 405)	90%	(126 857)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(126 642)	(126 857)	(66 380)	(66 575)	(31 707)	(28 405)	90%	(126 857)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	107 232	107 232	-	-	-	-		107 232
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	107 232	107 232	-	-	-	-		107 232
NET INCREASE/ (DECREASE) IN CASH HELD		-	(33 447)	(33 447)	(18 070)	(24 561)	(11 041)			(33 447)
Cash/cash equivalents at beginning:		-	263 042	142 058	142 804	167 365	142 058			142 058
Cash/cash equivalents at month/year end:		-	229 595	108 611		142 804	131 017			108 611

The municipal bank balance at 30 September 2022 totals R12 804 154 and the total balance of short term deposits were R110 000 000 and call account deposits amounted to R20 000 000. Total cash and cash equivalents available at month end is R142 804 154.

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

REPORTING MONTH: 30 SEPTEMBER 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 August 2022	27 364 995,37	12 804 154,42
Other Cash & Cash Equivalents: Short term deposits	120 000 000,00	110 000 000,00
Other Cash & Cash Equivalents: Call accounts	20 000 000,00	20 000 000,00
Total Cash & Cash Equivalents:	167 364 995,37	142 804 154,42
LESS:	84 359 615,17	86 709 510,39
Unspent Conditional Grants	7 460 842,00	7 460 842,00
Provision for staff leave	23 367 198,00	23 367 198,00
Provision for bonus	8 685 239,00	8 685 239,00
Post Retirement Benefits	24 535 000,00	24 535 000,00
Performance Bonus	1 409 384,00	1 409 384,00
Grant received in advance	-	-
Trade Payables	-	-
YTD Unspent Capital budget	9 727 883,17	9 722 882,00
YTD Unspent Operational budget	9 174 069,00	11 528 965,39
Sub total	83 005 380,20	56 094 644,03
PLUS:	9 083 243,00	9 083 243,00
VAT Receivable	1 751 533,00	1 751 533,00
Receivable Exchange	7 331 710,00	7 331 710,00
	92 088 623,20	65 177 887,03
LESS OTHER MATTERS:		
Capital Replacement Reserve	18 765 298,00	18 765 298,00
Employee Benefits Reserves	34 169 029,00	34 169 029,00
Sub Total	39 154 296,20	12 243 560,03
LESS: CONTINGENT LIABILITIES	4 622 115,00	4 622 115,00
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	32 115,00	32 115,00
Erf 99, Glentana	-	-
Labour disputes	90 000,00	90 000,00
Recalculated available cash balance	34 532 181,20	7 621 445,03
Total monthly commitments	9 537 858,64	6 675 643,96

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS' ANALYSIS

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

DC4 Garden Route - Supporting table SCS Monthly Budget Statement - aged debtors - Q1 First Quarter														
Description		Budget Year 2022/23												
	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	
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-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	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	10	17	16	15	14	14	95	378	560	516	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(253)	2 806	349	567	280	325	3 493	33 391	40 957	38 055	-	-	
Total By Income Source	2000	(242)	2 823	366	582	294	339	3 587	33 769	41 518	38 571	-	-	
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(25)	37	16	107	14	14	111	2 132	2 407	2 379	-	-	
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	
Households	2400	2	-	-	-	-	-	-	-	2	-	-	-	
Other	2500	(219)	2 787	349	475	280	325	3 476	31 637	39 109	36 192	-	-	
Total By Customer Group	2600	(242)	2 823	366	582	294	339	3 587	33 769	41 518	38 571	-	-	

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.

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 - Q1 First Quarter

Budget Year 2022/23												Prior year
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart	
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(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	289	70	10	878	38	-	137	479	1 901	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	289	70	10	878	38	-	137	479	1 901	-	

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 access funds on a 30 days' short-term investment period in order to maximise the interest received and to have cash readably 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 September 2022	Movements for the month		Balance as at 30 September 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
Garden Route District Municipality						
Standard Bank	60 000 000,00	-20 000 000,00	15 000 000,00	55 000 000,00	223 114,52	349 196,71
ABSA	24 000 000,00		6 000 000,00	30 000 000,00		-
Nedbank	20 000 000,00	-12 000 000,00	9 000 000,00	17 000 000,00	128 100,82	200 544,66
FNB	16 000 000,00	-8 000 000,00		8 000 000,00	83 164,93	129 067,40
BANK DEPOSITS	120 000 000,00	-40 000 000,00	30 000 000,00	110 000 000,00	434 380,27	678 808,77

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 - Q1 First Quarter

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:			–	181 160	182 938	–	70 786	82 506	(11 720)	-14,2%	182 938
Local Government Equitable Share			–	172 721	172 721	–	67 361	76 980	(9 619)	-12,5%	172 721
Energy Efficiency and Demand Side Management Grant			–	1 000	1 000	–	–	250	(250)	-100,0%	1 000
Expanded Public Works Programme Integrated Grant			–	2 440	2 440	–	610	610	–		2 440
Infrastructure Skills Development Grant									–		
Local Government Financial Management Grant			–	1 000	1 000	–	1 000	1 000	–		1 000
Municipal Disaster Relief Grant									–		
Municipal Systems Improvement Grant			–	1 405	1 405	–	–	1 405	(1 405)	-100,0%	1 405
Public Transport Network Grant			–	–	1 778	–	–	445	(445)	-100,0%	1 778
Rural Road Asset Management Systems Grant			–	2 594	2 594	–	1 815	1 816	(1)	-0,1%	2 594
Provincial Government:			–	6 500	10 183	–	–	921	(921)	-100,0%	10 183
Capacity Building			–	6 500	10 183	–	–	921	(921)	-100,0%	10 183
District Municipality:			–	–	–	–	–	–	–		–
Other grant providers:			–	41 000	41 000	–	117	10 250	(10 133)	-98,9%	41 000
Other Grants Received			–	41 000	41 000	–	117	10 250	(10 133)	-98,9%	41 000
Total Operating Transfers and Grants		5	–	228 660	234 121	–	70 903	93 676	(22 773)	-24,3%	234 121
Capital Transfers and Grants											
National Government:			–	4 000	4 000	261	2 000	1 000	1 000	100,0%	4 000
Energy Efficiency and Demand Side Management Grant			–	4 000	4 000	261	2 000	1 000	1 000	100,0%	4 000
Provincial Government:			–	–	–	–	–	–	–		–
District Municipality:			–	–	–	–	–	–	–		–
Other grant providers:			–	7 200	7 200	–	–	1 800	(1 800)	-100,0%	7 200
Other Grants Received			–	7 200	7 200	–	–	1 800	(1 800)	-100,0%	7 200
Total Capital Transfers and Grants		5	–	11 200	11 200	261	2 000	2 800	(800)	-28,6%	11 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	–	239 860	245 321	261	72 903	96 476	(23 573)	-24,4%	245 321

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 - Q1 First Quarter

Budget Statement – Transfers and Grant Expenditure – Q1 First Quarter										
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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		–	8 439	8 812	342	890	670	220	32,8%	8 812
Energy Efficiency and Demand Side Management Grant		–	1 000	1 000	–	–	250	(250)	-100,0%	1 000
Expanded Public Works Programme Integrated Grant		–	2 440	2 440	175	440	610	(170)	-27,8%	2 440
Local Government Financial Management Grant		–	1 000	1 000	53	158	250	(92)	-36,7%	1 000
Municipal Systems Improvement Grant		–	1 405	–	–	–	(1 054)	1 054	-100,0%	–
Rural Road Asset Management Systems Grant		–	2 594	2 594	114	292	170	122	72,1%	2 594
Public Transport Network Grant		–	–	1 778	–	–	445	(445)	-100,0%	1 778
								–		
Provincial Government:		–	179 655	183 122	15 893	41 733	34 628	7 106	20,5%	183 122
Infrastructure		–	173 155	173 155	15 420	40 553	32 511	8 042	24,7%	173 155
Capacity Building		–	6 500	9 968	472	1 181	2 117	(936)	-44,2%	9 968
Other grant providers:		–	–	74	64	64	74	(10)	-13,0%	74
Expenditure on Other Grants		–	–	74	64	64	74	(10)	-13,0%	74
Total operating expenditure of Transfers and Grants:		–	188 094	192 009	16 299	42 688	35 372	7 316	20,7%	192 009
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	4 000	4 000	–	–	1 000	(1 000)	-100,0%	4 000
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	–	1 000	(1 000)	-100,0%	4 000
Provincial Government:		–	–	215	–	–	54	(54)	-100,0%	215
Capacity Building		–	–	215	–	–	54			215
Other grant providers:		–	7 200	7 200	–	–	1 800	(1 800)	-100,0%	7 200
Expenditure on Other Grants		–	7 200	7 200	–	–	1 800	(1 800)	-100,0%	7 200
Total capital expenditure of Transfers and Grants		–	11 200	11 415	–	–	2 854	(2 854)	-100,0%	11 415
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	199 294	203 424	16 299	42 688	38 226	4 462	11,7%	203 424

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 - Q1 First Quarter

B04 Garden Route - Supporting table 006 monthly Budget statement - Councillor and Staff Benefits - Q1 first quarter										
Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	12 459	12 459	645	2 213	3 115	(902)	-29%	12 459
Pension and UIF Contributions		–	10	10	33	99	2	97	4032%	10
Medical Aid Contributions		–	54	54	20	56	14	42	313%	54
Motor Vehicle Allowance		–	–	–	160	495	–	495	#DIV/0!	–
Cellphone Allowance		–	20	20	80	248	5	243	4908%	20
Housing Allowances		–	–	–	64	192	–	192	#DIV/0!	–
Other benefits and allowances		–	–	–	25	100	–	100	#DIV/0!	–
Sub Total - Councillors		–	12 542	12 542	1 027	3 402	3 136	266	8%	12 542
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	6 119	6 119	471	1 324	1 530	(205)	-13%	6 119
Pension and UIF Contributions		–	1 178	1 178	68	188	295	(107)	-36%	1 178
Medical Aid Contributions		–	63	63	18	48	16	32	204%	63
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	606	606	–	–	151	(151)	-100%	606
Motor Vehicle Allowance		–	527	527	74	210	132	78	59%	527
Cellphone Allowance		–	114	114	68	68	29	40	138%	114
Housing Allowances		–	–	–	32	89	–	89	#DIV/0!	–
Other benefits and allowances		–	–	–	2	6	–	6	#DIV/0!	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	8 608	8 608	733	1 932	2 152	(220)	-10%	8 608
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		–	172 635	172 697	13 756	41 179	43 144	(1 965)	-5%	172 697
Pension and UIF Contributions		–	29 522	29 522	2 399	7 180	7 380	(201)	-3%	29 522
Medical Aid Contributions		–	26 646	26 646	2 038	6 099	6 662	(563)	-8%	26 646
Overtime		–	6 693	6 693	322	885	1 673	(788)	-47%	6 693
Performance Bonus		–	12 374	12 374	96	602	3 094	(2 492)	-81%	12 374
Motor Vehicle Allowance		–	10 498	10 498	918	2 928	2 624	303	12%	10 498
Cellphone Allowance		–	124	124	10	31	31	0	0%	124
Housing Allowances		–	3 137	3 137	207	619	784	(165)	-21%	3 137
Other benefits and allowances		–	10 444	10 444	642	1 912	2 611	(699)	-27%	10 444
Payments in lieu of leave		–	1 213	1 213	459	1 230	303	927	306%	1 213
Long service awards		–	80	80	–	–	20	(20)	-100%	80
Post-retirement benefit obligations	2	–	6 694	6 694	–	–	1 674	(1 674)	-100%	6 694
Sub Total - Other Municipal Staff		–	280 061	280 123	20 908	62 665	70 001	(7 335)	-10%	280 123
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	301 212	301 273	22 669	67 999	75 288	(7 289)	-10%	301 273

Remuneration related expenditure for the first quarter ending 30 September 2022 amounted to **R63,741,761** of an adjusted budgeted amount of **R274,831,911** that represents **23%** 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'	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	9 865,00	Order Issued to Supplier	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
71207230002	5	Replacing ICT Capital Equipment beyond economical repairs	1207	49 500,00		In Process	No expected challenges anticipated
71301240001	6	Office furniture: Exec Manager Corporate Services	1301	26 500,00		Order Issued to Supplier	No expected challenges anticipated
71120006639	7	Office Furniture & Equipment: Man Planning&Dev	1401	30 000,00		In Process	No expected challenges anticipated
71403103104	8	Donated Properties - 2 x Wilderness	1403	1 200 000,00		In Process	No expected challenges anticipated
71403103105	9	Donated Properties - King George Park	1403	1 000 000,00		In Process	No expected challenges anticipated
71403103106	10	Donated Properties - Heatherlands	1403	2 500 000,00		In Process	No expected challenges anticipated
71403103107	11	Donated Properties - Fresh Produce	1403	2 500 000,00		In Process	No expected challenges anticipated
71602230001	12	Mosselbay JOC equipment	1602	1 000 000,00		In Process	No expected challenges anticipated
71801240001	13	Office of the executive manager Community: office equipment	1801	30 000,00		In Process	No expected challenges anticipated
71801310001	14	Firestation: George	1801	5 860 000,00		Order Issued to Supplier	No expected challenges anticipated
72305230001	15	Hazmat Rescue & Fire Equipment	2305	150 000,00	62 492,92	Order Issued to Supplier	No expected challenges anticipated
74402100901	16	Landfill Site: PPE	4402	107 232 299,00	279 784,14	In Process	No expected challenges anticipated
71207230003	17	Routers	1207	8 000,00		Order Issued to Supplier	No expected challenges anticipated
71207230004	18	Network Infrastructure	1207	173 000,00		Order Issued to Supplier	No expected challenges anticipated
71301104031	19	Loud Speakers	1301	3 500,00		Order Issued to Supplier	No expected challenges anticipated
71408102304	20	Banners: Human Settlements	1408	15 000,00		Order Issued to Supplier	No expected challenges anticipated
71408104002	21	Fridges: Human Settlements	1408	20 000,00		Order Issued to Supplier	No expected challenges anticipated
71408104103	22	IT Equipment: Human Settlements	1408	50 000,00		Order Issued to Supplier	No expected challenges anticipated
71408104122	23	Laptops: Human Settlements	1408	50 000,00		Order Issued to Supplier	No expected challenges anticipated
71408400001	24	Office Furniture: Human Settlements	1408	80 000,00		Order Issued to Supplier	No expected challenges anticipated
71207104112	25	Wireless Access Points	1207	18 000,00		Order Issued to Supplier	No expected challenges anticipated
71207102463	26	Replacing Urn	1207	1 500,00		Order Issued to Supplier	No expected challenges anticipated
Totals				126 857 299,00	352 142,06		

Commitments against capital for the month September 2022				
71207104112	25	Wireless Access Points	1207	17 386,95
71801310001	14	Firestation: George	1801	73 896,25
72305230001	15	Hazmat Rescue & Fire Equipment	2305	12 246,76
71408400001	24	Office Furniture: Human Settlements	1408	53 002,00
71408104002	21	Fridges: Human Settlements	1408	2 694,79
71408104122	23	Laptops: Human Settlements	1408	35 930,00
71301240001	6	Office furniture: Exec Manager Corporate Services	1301	5 476,52
71207102463	25	Replacing Urn	1207	1 500,00
74402100901	16	Landfill Site: PPE	4402	300 662,08
		Total Commitments		502 795,35

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 2022/23 financial year:

Project code & name	FULL YEAR TOTAL BUDGET	Year to date actual at the end of the 1st Quarter 2022/23	% Spent
MM024 Grant in Aid	190 000,00	49 000,00	25,79%
MM025 Donations and Sponsor of Sport Equipment	100 000,00	-	0,00%
MM023 Women in Business	50 000,00	1 180,00	2,36%
MM020 Christmas Hampers	190 000,00	-	0,00%
MM041 Grant in Aid - Portfolio: Finance	50 000,00	-	0,00%
MM042 Grant in Aid - Portfolio: Community	50 000,00	-	0,00%
MM043 Grant in Aid - Portfolio: Strategic	50 000,00	3 000,00	6,00%
MM044 Grant in Aid - Portfolio: Corporate	50 000,00	30 000,00	60,00%
MM045 Grant in Aid - Portfolio: Planning	50 000,00	-	0,00%
MM046 Grant in Aid - Portfolio: Properties	50 000,00	5 000,00	10,00%
MM047 Grant in Aid - Portfolio: Roads	50 000,00	-	0,00%
MM005 Barnowl Risk System	144 624,00	-	0,00%
COR03 Annual Disposal Project	93 854,00	-	0,00%
COR44 COVID 19	138 360,00	-	0,00%
MM011 Municipal Newsletters	47 160,00	17 069,39	36,19%
COR11 External Bursaries	213 200,00	126 450,73	59,31%
COR12 MMC	500 000,00	-	0,00%
COR13 Training	699 448,00	38 857,26	5,56%
COR30 Servicing of all fire equipment (OHS)	83 200,00	58 753,94	70,62%
COR33 Medical Examination	114 400,00	1 272,87	1,11%
PED01 SCEP	120 000,00	104 347,83	86,96%
PED03 Film Office	200 000,00	-	0,00%
PED05 SME Support Programme	350 000,00	-	0,00%
PED43 Maintenance of office buildings	364 000,00	19 552,85	5,37%
PED45 Maintenance of office buildings	62 400,00	-	0,00%
PED44 Maintenance of office buildings	280 800,00	-	0,00%
PED42 Maintenance of office buildings	624 000,00	64 999,75	10,42%
PED29 IDP Rep Forum	51 000,00	1 700,00	3,33%
PED17 Cater Care Project	550 000,00	-	0,00%

Operational projects budgeted for in the 2022/23 financial year Continue:

Project code & name	FULL YEAR TOTAL BUDGET	Year to date actual at the end of the 1st Quarter 2022/23	% Spent
PED13 Tourism Marketing	250 000,00	-	0,00%
PED62 EPWP Grant	2 423 936,00	440 239,59	18,16%
PED70 EPWP Project	117 509,00	-	0,00%
COM25 Fire Fighting Services: Service/Scheduled Maintenance	104 000,00	5 286,95	5,08%
COM26 Fire Fighting Services: Repairs - Unplanned	312 000,00	46 248,83	14,82%
COM27 Fire Fighting Services: Pumps and Plant - Service	78 000,00	3 335,36	4,28%
COM28 Fire Fighting Services: Tyre Replacement (New)	60 840,00	9 060,87	14,89%
COM10 Maintenance of radio equipment	96 560,00	8 554,99	8,86%
COM04 Social assistance	80 480,00	380,09	0,47%
COM02 Incentives and awareness	5 240,00	137,99	2,63%
COM09 Purchase of samples and analysing	1 467 200,00	211 024,19	14,38%
PED56 Maintenance at Swartvlei	13 312,00	-	0,00%
PED57 Maintenance at Swartvlei	86 736,00	-	0,00%
PED55 Maintenance at Swartvlei	44 304,00	-	0,00%
PED54 Maintenance at Swartvlei	78 000,00	11 416,78	14,64%
PED59 Maintenance at Victoria Bay	10 476,00	-	0,00%
PED58 Maintenance at Victoria Bay	20 665,00	5 940,81	28,75%
PED61 Maintenance at Victoria Bay	49 766,00	1 202,19	2,42%
PED60 Maintenance at Victoria Bay	18 177,00	-	0,00%
PED49 Maintenance at Calitzdorp Spa	88 400,00	-	0,00%
PED48 Maintenance at Calitzdorp Spa	26 000,00	-	0,00%
PED47 Maintenance at Calitzdorp Spa	138 139,00	2 521,30	1,83%
PED46 Maintenance at Calitzdorp Spa	96 327,00	12 391,30	12,86%
PED51 Maintenance at De Hoek Resort	72 800,00	1 423,50	1,96%
PED53 Maintenance at De Hoek Resort	72 800,00	-	0,00%
PED52 Maintenance at De Hoek Resort	13 314,00	191,99	1,44%
PED50 Maintenance at De Hoek Resort	119 474,00	36 382,42	30,45%
COM37 COVID-19 Project	51 518,00	-	0,00%
COM34 Waste minimization strategy	624 000,00	-	0,00%
COM32 Awareness Campaign: Home Composting Pilot Project	31 440,00	-	0,00%
COM01 Blue Flag Beach application and operational costs	27 248,00	-	0,00%
COM07 GREF database maintenance and development	104 800,00	-	0,00%
COM12 Awareness raising: GRDM clean fires	64 320,00	435,24	0,68%
COM15 Air Quality sampling	65 512,00	46 800,00	71,44%

Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:		GARDEN ROUTE DISTRICT MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:		DC4	
QUARTER ENDED:		30-Sep-22	
MFMA section 11. (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) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (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; (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 - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (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) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .		Amount	Reason for withdrawal
		none	
		none	
		none	
		none	
		none	
		none	
		none	
		none	
		R 190 000,00	Investments made for the 1st Quarter
		R 96 885 215,00	Quarter 1 expenditure
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (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) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .		Name and Surname:	M Stratu
		Rank/Position:	Municipal Manager
		Signature:	
Tel number	Fax number	Email Address	
448 031 320		geraldine@grdm.gov.za	
The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Waldegrave 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.			

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
www.gardenroute.gov.za

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Jan-Willem De Jager
Reference: 6/1/1 – 22/23
Date: 12 October 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 September 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 12-10-2022



PERFORMANCE MANAGEMENT

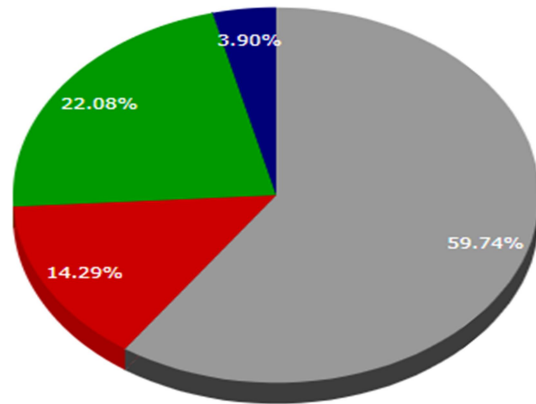
Quarter 1

July - September 2022

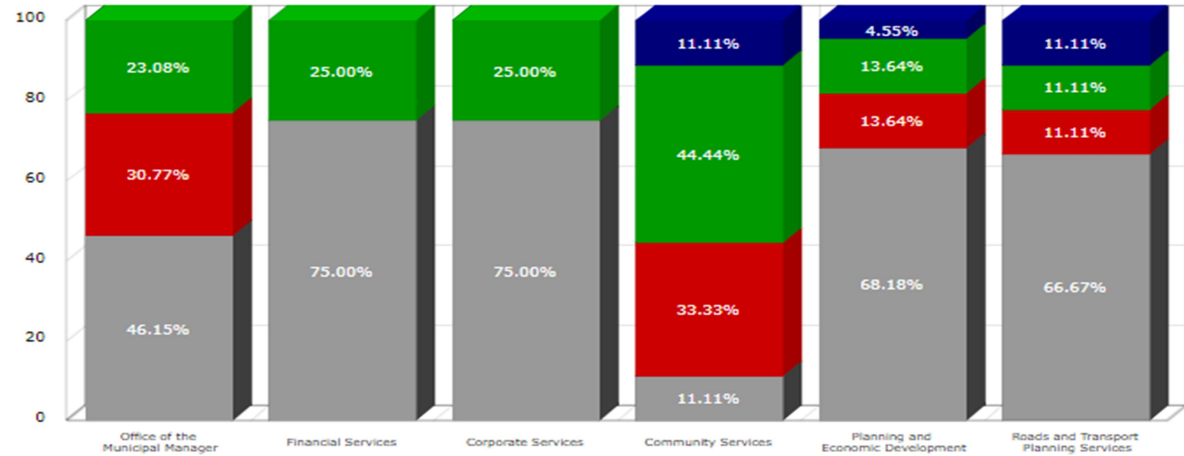
Top Layer KPI Report

Report drawn on 17 October 2022 at 15:43
for the months of Quarter ending September 2022 to Quarter ending September 2022.

Garden Route District Municipality



Responsible Directorate



Performance Key:

KPI not applicable = Target not set for the term under review

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

	Garden Route District Municipality	Responsible Directorate					
		Office of the Municipal Manager	Financial Services	Corporate Services	Community Services	Planning and Economic Development	Roads and Transport Planning Services
Not Yet Applicable	46 (59.74%)	6 (46.15%)	6 (75.00%)	12 (75.00%)	1 (11.11%)	15 (68.18%)	6 (66.67%)
Not Met	11 (14.29%)	4 (30.77%)	-	-	3 (33.33%)	3 (13.64%)	1 (11.11%)
Almost Met	-	-	-	-	-	-	-
Met	17 (22.08%)	3 (23.08%)	2 (25.00%)	4 (25.00%)	4 (44.44%)	3 (13.64%)	1 (11.11%)
Well Met	-	-	-	-	-	-	-
Extremely Well Met	3 (3.90%)	-	-	-	1 (11.11%)	1 (4.55%)	1 (11.11%)
Total:	77	13	8	16	9	22	9
	100%	16.88%	10.39%	20.78%	11.69%	28.57%	11.69%

Annexure A

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL1	Develop and submit a plan to address the contingency liabilities of the organisation to Council by 31 August 2022	Plan developed and submitted to Council by 31 August 2022	Good Governance	New key performance indicator for 2022/23	1	0	R	A comprehensive item on the Contingent Liabilities will be submitted to Council in November 2022	1	0
TL2	Appoint a transferring attorney to implement the Council resolutions in relation to all properties that Council took a decision to transfer to various B-municipalities by 30 September 2022	Appointment of a transferring attorney by 30 September 2022	Financial Viability	New key performance indicator for 2022/23	1	1	G	-	1	1
TL3	Develop an action plan and submit a report to Council on the twining agreement between GRDM and the City of Nampa by 30 November 2022	Action plan submitted to Council by 30 November 2022	Financial Viability	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL4	Complete 85% of the Risk Based Audit Plan (RBAP) for the 2022/23 financial year by 30 June 2023 [(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 2023	Good Governance	94%	0%	0%	N/A	-	85%	N/A
TL5	The percentage of the municipal capital budget spent on capital projects by 30 June 2023 [(Actual amount spent on capital projects /Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2023	Financial Viability	92%	0%	0%	N/A	-	95%	N/A

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL6	Compile and submit the final Oversight Report for 2021/22 to Council by 31 March 2023	Final Oversight Report for 2021/22 submitted to Council for adoption by 31 March 2023	Good Governance	1	0	0	N/A	-	1	N/A
TL7	Submit an Operation Clean Audit Report (OPCAR) progress report to the Management Public Accounts Committee (MPAC) on a quarterly basis	OPCAR report submitted to MPAC quarterly	Good Governance	4	1	0	R	The first quarter Meeting only focused on Annual Financial Statement, Annual Report and Performance Information. The OPCAR will be submitted in the next meeting. Was submitted to APAC	4	0
TL8	Review Donations Policy and submit to Council by 30 September 2022	Number of policies submitted	Financial Viability	New key performance indicator for 2022/23	1	0	R	Policy was workshopped with Council. Part of the October agenda	1	0
TL9	Award 10 external bursaries to qualifying candidates by 31 March 2023	Number of external bursaries awarded by March 2023	A Skilled Workforce and Communities	13	0	0	N/A	-	10	N/A
TL10	Develop and submit the 5 year Communication Strategy to Council by 30 September 2022	Communication Strategy developed and submitted to Council by 30 September 2022	Good Governance	New key performance indicator for 2022/23	1	1	G	-	1	1
TL11	Strategic Risk register of the Organization submitted to Council by 30 June 2023	Submit the Strategic Risk register to Council by 30 June 2023	Good Governance	1	0	0	N/A	-	1	N/A
TL12	Submit the draft Annual Performance Report for 2021/22 submitted to the Auditor-General by 31 August 2022	Draft Annual Performance Report for 2021/22 submitted to the Auditor-General by 31 August 2022	Good Governance	1	1	1	G	-	1	1

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL13	Submit the Section 52 non-performance report to APAC	Number of reports submitted to APAC	Good Governance	New key performance indicator for 2022/23	1	0	R	The target must be adjusted to speak to the compliance system and the reporting requirement. The report will serve in October as legislatively required 2022	4	0

FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL14	Review the budget, cash and cash reserve policies in preparation for the final budget of 2023/24 and submit to Council by 31 March 2023	Reviewed policies submitted to Council for approval by 31 March 2023	Financial Viability	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL15	Compile and submit an implementation plan with tangible solutions for Debt Collection to Council by 30 September 2022	Implementation plan compiled and submitted to Council by September 2022	Financial Viability	New key performance indicator for 2022/23	1	1	G	-	1	1
TL16	Develop an action plan to implement the Long-term Financial Plan with focus on revenue generation and submit to Council for adoption by 31 January 2023	Submit plan to Council for adoption by 31 January 2023	Financial Viability	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL17	Achieve cash coverage ratio of 3 months. Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2023[(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, 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	Financial Viability	3.85	0	0	N/A	-	3	N/A

FINANCIAL SERVICES								
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022			
					Target	Actual	R	Corrective Measures/ Comment
TL18	Achieve a current ratio of 1.5 (Current assets : Current liabilities) by 30 June 2023	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2023	Financial Viability	2.7	0	0	N/A	-
TL19	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2023 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	Financial Viability	0.03%	0%	0%	N/A	-
TL20	Compilation of the Annual Financial Statements (AFS) for the 2021/22 financial year and submit to the Auditor- General (AG) by 31 August 2022	Compilation and submission of the AFS to the AG by 31 August 2022	Financial Viability	1	1	1	G	-
TL21	Compile the Mid-year Financial Statements for the 2022/23 financial year and submit to Audit Performance and Audit Committee (APAC) by 28 February 2023	Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2023	Financial Viability	1	0	0	N/A	-

ROADS AND TRANSPORT SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL22	Develop a Departmental Skills Development Plan for 2023/24 and submit to MANCOM by 30 June 2023	Departmental Skills Development Plan for 2023/24 submitted by June 2023	A Skilled Workforce and Communities	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL23	Develop a Rural Roads Strategy and submit to Council by 31 December 2022	Strategy submitted to Council by December 2022	Bulk Infrastructure and Co-ordination	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL24	Compile and submit a progress plan for the Rural Road Asset Management Systems (RRAMS) to MANCOM by 31 December 2022	RRAMS progress plan compiled and submitted to MANCOM by 31 December 2022	Bulk Infrastructure and Co-ordination	0	0	0	N/A	-	1	N/A
TL25	Create 60 job opportunities through the Roads Services by 30 June 2023	Number of Jobs created by 30 June 2023	A Skilled Workforce and Communities	91	0	0	N/A	-	60	N/A
TL26	Spent 95% of the roads budget allocation by 31 March 2023 (Actual expenditure divided by approved allocation received)	% of the roads spent by 31 March 2023	Financial Viability	92%	30%	49.98%	B	Comment: Unit of measurement to be adjusted to adhere to SMART principle	95%	49.98%
TL27	Reseal 27.06 km of roads by 30 June 2023	Number of km's of roads resealed	Reseal 27.06 km of roads by 30 June 2023	34.58	0	0	N/A	-	27.06	N/A
TL28	Regravel 30.38 km of roads by 30 June 2023	Number of km's of roads regavelled by 30 June 2023	Bulk Infrastructure and Co-ordination	3.57	0	0	N/A	-	30.38	N/A

ROADS AND TRANSPORT SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL29	Submit a quarterly consolidated report on the progress of all projects to MANCOM	Number of reports submitted to MANCOM	Good Governance	3	1	0	R	This report must be adjusted to speak to the submission to Council. The report will serve before Council on a quarterly basis	4	0
TL30	Compile a business plan for the Rural Road Asset Management Systems (RRAMS) and submit to MANCOM by 30 July 2022	RRAMS business plan compiled and submit to MANCOM by 30 July 2022	Bulk Infrastructure and Co-ordination	0	1	1	G	-	1	1

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL31	Compile and submit a feasibility study report on the Skills Mecca projects to Council by 30 November 2022	Feasibility study report submitted to Council on the Skills Mecca projects by 30 November 2022	Financial Viability	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL32	Develop an Organisational Skills Development Plan for 2023/24 and submit to Council by 30 June 2023	Organisational Skills Development Plan for 2023/24 submitted by 30 June 2023	A Skilled Workforce and Communities	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL33	Compile an organisational report on the Skills Audit and submit to Council by 30 December 2022	Number of reports submitted	A Skilled Workforce and Communities	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL34	Submit a detailed report on how Organisational Structure is linked to the Organisational Budget to Council by 31 October 2022	Report submitted to Council by 31 October 2022	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL35	Review the External Bursary Policy and submit to Council for approval by 30 September 2022	External Bursary Policy submitted to Council by 30 September 2022	Good Governance	New key performance indicator for 2022/23	1	1	G	-	1	1

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL36	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2022/23 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	0	0	N/A	-	1	N/A
TL37	Spend 1% of personnel budget on training by 30 June 2023 [(Actual total training expenditure/total personnel budget) x 100]	% of the personnel budget spent on training by 30 June 2023	A Skilled Workforce and Communities	1%	0%	0%	N/A	-	1%	N/A
TL38	Limit vacancy rate to 10% of budgeted post by 30 June 2023[(Number of funded posts vacant/number of funded posts) x 100]	% vacancy rate	A Skilled Workforce and Communities	7.77%	0%	0%	N/A	-	10%	N/A
TL39	Review the organisational structure to align with the Municipal Staff Regulations and submit to Council by 30 June 2023	Organisational structure reviewed and submitted to Council by 30 June 2023	A Skilled Workforce and Communities	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL40	Award 10 internal bursaries to qualifying candidates by 31 March 2023	Number of internal bursaries awarded by March 2023	A Skilled Workforce and Communities	10	0	0	N/A	-	10	N/A

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL41	Create training opportunities for EPWP appointees by 30 June 2023	Number of training opportunities created for EPWP appointees by 30 June 2023	A Skilled Workforce and Communities	132	0	0	N/A	-	30	N/A
TL42	Spend 95% of the capital budget for ICT by 30 June 2023 [(Actual capital expenditure for ICT/Capital budgeted amount for ICT) x 100]	% of capital budget spent for ICT	Financial Viability	98.3%	0%	0	N/A	-	95%	N/A
TL43	Submit detailed progress reports quarterly on the Effective Staff Utilization Policy to Council	Number of reports submitted	A Skilled Workforce and Communities	New key performance indicator for 2022/23	1	1	G	-	4	1
TL44	Develop a Gender Mainstreaming Action Plan and submit to Council by 31 July 2022	Number of actions plans submitted	A Skilled Workforce and Communities	1	1	1	G	-	1	1
TL45	Submit the GRSM Skills Mecca Progress reports to Council on a quarterly basis	Number of reports submitted	A Skilled Workforce and Communities	New key performance indicator for 2022/23	1	1	G	-	4	1
TL46	Develop a Protection of Personal Information (POPI) Policy and submit to Council by 31 December 2022	Policy developed and submitted to Council by 31 December 2022	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL47	Submit a report on prioritisation of projects to Council, with focus on those that will generate revenue in the short term	Report submitted Council by 30 September 2022	Financial Viability	New key performance indicator for 2022/23	1	0	R	Report will serve before Council by November 2022	1	0
TL48	Submit a report to Council on the critical needs of each Municipality within the District by 30 September	Report submitted to Council by 30 September 2022	Good Governance	New key performance indicator for 2022/23	1	1	G	-	1	1
TL49	Submit a report to Council on identifying new strategies to strengthen community involvement in the IDP process by 30 November 2022	Report submitted to Council by 30 November 2022	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL50	Submit the Public Participation Policy to Council for approval by 31 August 2022	Policy submitted by 31 August 2022	Good Governance	New key performance indicator for 2022/23	1	1	G	-	1	1
TL51	Compile an implementation plan for all 7 strategic priorities as per the District Growth and Development Strategy and submit to Council by 28 February 2023	Implementation Plan compiled and submitted to Council by 28 February 2023	Good Governance	New key performance indicator for 2022/23	1	0	N/A	-	1	N/A

TL52	Report bi-annually to Council on the progress in terms of the Growth and Development Strategy initiatives within the District	Number of reports submitted	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	2	N/A
PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL53	Develop a detailed business plan for capital projects and submit to potential funders by 28 February 2023	Detailed business plan for projects submitted to potential funders by 28 February 2023	Financial Viability	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL54	Submit quarterly reports to Council on the finalization of the transfer agreement of properties	Number of reports submitted	Good Governance	New key performance indicator for 2022/23	1	0	R	Report will serve before Council by November 2022	4	0
TL55	Submit a report with recommendations to Council on the disposal of vacant or undeveloped land by 31 December 2022	Report submitted by 31 December 2022	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A

TL56	Develop a business plan for student accommodation and submit to Council by 28 February 2023	Business Plan submitted to Council by 28 February 2023	Financial Viability	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL57	Submit a Town Planning Strategy Framework to Council by 28 February 2023	Framework submitted by 28 February 2023	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL58	Review the Spatial Development Framework (SDF) and submit to Council by 31 March 2023	Reviewed SDF submitted to Council by 31 March 2023	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL59	Submit a detailed quarterly report to Council on the implementation of the Affordable Housing Pilot Projects (FLISP/GAP and Social Housing)	Number of reports submitted	Good Governance	New key performance indicator for 2022/23	1	1	G	-	4	1

PLANNING AND ECONOMIC DEVELOPMENT

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL60	Submit a proposal to Council on progressive acquisition of Public or Private Land for housing	Proposal submitted to Council by 31 October 2022	Good Governance	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A

	development by 31 October 2022									
TL61	Create job opportunities through the Expanded Public Works Programme (EPWP) for the organisation by 30 June 2023	Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2023	Grow an Inclusive District Economy	528	50	78	B		304	78
TL62	Compile and submit the Final Annual Report 2021/22 to Council by 31 December 2022	Final Annual Report for 2021/22 submitted to Council by 31 December 2022	Good Governance	1	0	0	N/A	-	1	N/A
TL63	Review and submit the Integrated Development Plan (IDP) for the 2022-2027 period to Council by 31 May 2023	IDP Review submitted to Council by 31 May 2023	Good Governance	1	0	0	N/A	-	1	N/A
TL64	Spend 95% of the project budget for the Fresh Produce Market in George by 30 June 2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Grow an Inclusive District Economy	New key performance indicator for 2022/23	0%	0%	N/A	-	95%	N/A
PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL65	Spend 95% of the project budget for upgrade of buildings [(retrofitting Early Emergency Detection System (EEDS))] by 30 June	% of project budget spent	Grow an Inclusive District Economy	New key performance indicator for 2022/23	0%	0%	N/A	--	95%	N/A

	2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]									
TL66	Submit a report on proposed donated properties to Council by 31 December 2022	Report submitted to Council by 31 December 2022	Grow an Inclusive District Economy	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL67	Submit a report on the review of the lease agreement between GRDM and Oudtshoorn Municipality by 31 January 2023	Report submitted to Council by 31 January 2023	Grow an Inclusive District Economy	New key performance indicator for 2022/23	0	0	N/A	-	1	N/A
TL68	Compile a report on the status of all property leases and submit to Council by 30 September 2022	Report submitted to Council by 30 September 2022	Grow an Inclusive District Economy	New key performance indicator for 2022/23	1	0	R	The report will serve at Council in October 2022	1	0

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL69	Submit a plan to Council on the collection of outstanding fire accounts by 31 July 2022	Plan submitted to Council by 31 July 2022	Financial Viability	New key performance indicator for 2022/23	1	1	G	-	1	1
TL70	Compile and submit quarterly progress reports on the Regional Landfill Facility to Council	Number of reports submitted	Promote sustainable environmental management and public safety	New key performance indicator for 2022/23	1	1	G		4	1
TL71	Develop an early warning Climate Change system and submit bi-annual progress reports to Council	Number of reports submitted	Promote sustainable environmental management and public safety	New key performance indicator for 2022/23	0	0	N/A	-	2	N/A
TL72	Execute 4 emergency preparedness exercises and submit reports to the Portfolio Committee by 30 June 2023	Number of reports submitted by 30 June 2023	Health and public safety	4	1	1	G		4	1
TL73	Execute 4 emission testing (air quality) initiatives by 30 June 2023	Number of emission testing (air quality) initiatives executed by 30 June 2023	Health and public safety	8	1	1	G		4	1

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL74	Spend 95% of the project budget on the Mossel Bay Joint Operations Committee (JOC) equipment by 30 June 2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Health and public safety	New key performance indicator for 2022/23	5%	0%	R	Scope of work has been finalized. Expenditure of all funds to be completed by December 2022	95%	0%
TL75	Spend 95% of the project budget for the Fire station in George by 30 June 2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Health and public safety	New key performance indicator for 2022/23	20%	0%	R	The service provider has been appointed and further spending will escalate with the construction of the Fire Station commencing in November 2022.	95%	0%
TL76	Spend 95% of the project budget for the Regional Landfill Facility by 30 June 2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Promote sustainable environmental management and public safety	New key performance indicator for 2022/23	1%	0.26%	R	The Service provider has been appointed and the construction tender will soon commence after concluding the loan tender agreements. Spending will then accelerate with the construction of the first cell which is planned to be completed in July 2023	95%	0.26%

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending September 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
							R	The target of this KPI must be adjusted on both the virtual and documented SDBIP to 10% for the first quarter. For the % of the financial year to add up to 95%	95%	
TL77	Spend 95% of the project budget for Hazmat Rescue , Fire Equipment by 30 June 2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Health and public safety	96.7%	20%	42%	B		95%	42%