



2022 / 2023
FINANCIAL YEAR

SECTION 72 Mid-Year Budget and Performance Report

Garden Route District Municipality
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Glossary

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

Adjustment Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise 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 and to compensate for the loss of RSC levies.

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

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

GRAP – Generally Recognised Accounting Practice. The 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.

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 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

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, the Members of the Media, interest groups and the citizens of the Garden Route District Municipality.

I would like to express a hearty warm welcome to you all and express my warm wishes to you and your families for 2023. The 2022 was a testing year for all of us, our thoughts and deepest condolences go out to all the families in the district and country that has lost family members and relatives.

Garden Route District Municipality (GRDM) Chief Financial Officer (CFO), Jan-Willem de Jager, has given his resignation and in January 2023 his notice month, he has accepted a new role at a fast-growing, international software investment company. Jan-Willem joined GRDM as Chief Audit Executive in 2015 and was appointed as CFO in March 2019.

It is not nice to say goodbye to Jan-Willem. It makes sense to get involved at an institution that operates on an international level, given the state of South Africa. The same would have been done by me if I were him. It is also a feather in the cap of the Garden Route because the Americans recognised the talent we have. I am grateful for his role in various turn-around strategies over the past few years, in which he played a pivotal role. He has done a great job crossing the t's and dotting the i's.

His last working day at the GRDM is on 27 January 2023. Thembani Loliwe, GRDM Strategic Manager, has been appointed to act for three months as the CFO, while the process to appoint a new one is underway.

GRDM wishes Jan-Willem de Jager all the best in the future.

Although this is a new year, 2023, feels like a new beginning, however, in terms of our fiscal year we are halfway through the 2022/23 financial year already; therefore, like any house that has intentions to prosper we need to do some introspections on the 6 months gone to ensure that we can rectify the errors of the past and improve on the success we have achieved thus far.

The actual and budgeted figures reported, includes the Roads Budget.

Revenue by source

The total adjusted revenue budget for 2022/23-year totals **R505,851,076 (including Roads Agency)**. Performance for the mid-year ending 31 December 2022 totals **R256,954,076**. This represents a total of **51%** of the budgeted revenue, this is in line with expected performance of 50% for the first 6 months.

The majority of revenue relates to transfers and subsidies received to date to the amount of **R134,498,406**, which is **52%** of the total revenue received for the first 6 months, revenue from the Roads Agency services recorded for the first 6 months was **R108,184,030**, which is **42%** of the total revenue received during the first 6 months.

Operating expenditure

The total adjusted expenditure budget for 2022/23 totals **R511,643,134 (including Roads Agency)**. Performance for the mid-year ending 31 December 2022 totals **R214,367,333**.

This represents a **42%** spending based on the budgeted expenditure, this is slightly lower than 50% mainly due to non-cash items (e.g., debt impairment and actuarial losses) that is only accounted for at year-end.

The majority of these expenditure totals include Employee and Councillors related cost of **R153,556,139** which is **72%** of the total expenditure for the first 6 months, Contracted services of **R10,947,019 (5%)** and Other expenditure of **R25,658,999 (12%)**.

Capital Budget performance

The adjusted capital budget for the financial year amounts to **R127,797,414**. For the first 6 months, capital expenditure was **R2,842,010** representing **2.2%** of the budget, during the first 6 months the procurement processes of the major capital projects have not concluded yet, R729,580 orders were issued during the month of 31 December 2022. R107m is included in the capital budget for the construction of the regional landfill site. Procurement processes for construction of the site and an external loan to finance the project is in progress. SCM process will be followed to appoint the operator of the regional landfill site. The R60m will be adjusted in the February adjustment budget, as per the estimated cash flows received from the engineer. The majority of the capital spending for the landfill site will be incurred during this financial year 2022/2023, and the budget estimates will be adjusted according to the professional's forecast provided. Four Municipalities are participating namely George, Mossel

Bay, Knysna and Bitou Municipality. Monthly the participating municipalities will repay GRDM for the usage of the regional landfill site and this revenue will be used to repay the loan obligation and the contractor operating the landfill site. A rehabilitation reserve will be established which must be cash funded to be able to pay for the rehabilitation once the landfill site has reached the end of its useful life.

Refer to detailed capital expenditure performance on pages 30 – 33.

- **SDBIP:**

Highlights

- The Top Level SDBIP was approved by the Mayor within the legislative required timeframe. The Departmental SDBIP was approved by the Municipal Manager also within legislative required timeframe. Adhering to all legislative requirements as stipulated below: -
- Approval of the Top Level SDBIP –
- Publication of the Top Level - website –
- Approval of the Departmental SDBIP –
- All sec 56/57 contracts entered into and signed within the required timeframes –
- Submission of the Section 72 and the adjusted Top Level SDBIP - Started with the basis for the compilation of System Descriptions for the Top Level SDBIP –

I wish you a great 2023 and trust that the second half of the fiscal year will be nothing short of success.

I would therefore like to recommend to council the following:

It is recommended that:

- i. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
- ii. Council takes note of the SDBIP performance report for the six months ending 31 December 2022.
- iii. Council takes note that an adjustment budget will be tabled in February 2023 for consideration.

SECTION 2 – RESOLUTIONS

SECTION 72 – MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

These are the resolutions being presented to Council in the mid-year report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of section 72 of the Municipal Finance Management Act, Act 56 of 2003.

RECOMMENDATION:

It is recommended that:

- i. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
- ii. Council takes note of the SDBIP performance report for the six months ending 31 December 2022.
- iii. Council takes note that an adjustment budget will be tabled in February 2023 for consideration.

SECTION 3 – EXECUTIVE SUMMARY

3.1 Introduction

These figures are presented in terms of Section 72 of the MFMA. The information is presented for the mid-year ending 31 December 2022.

3.2 Consolidated Performance

3.2.1 Against Annual Budget (original)

The actual and budgeted figures reported, includes the Roads Budget.

Revenue by source

The total adjusted revenue budget for 2022/23-year totals **R505,851,076 (including Roads Agency)**. Performance for the mid-year ending 31 December 2022 totals **R256,954,076**. This represents a total of **51%** of the budgeted revenue, this is in line with expected performance of 50% for the first 6 months.

Operating Expenditure by type

The total adjusted expenditure budget for 2022/23 totals **R511,643,134 (including Roads Agency)**. Performance for the mid-year ending 31 December 2022 totals **R214,367,333**. This represents a **42%** spending based on the budgeted expenditure, this is slightly lower than 50% mainly due to non-cash items (e.g., debt impairment and actuarial losses) that is only accounted for at year-end.

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R127,797,414**. For the first 6 months, capital expenditure was **R2,842,010** representing **2.2%** of the budget, the procurement processes of the major capital projects have not concluded yet during the first 6 months, R792,580 orders were issued during the month of 31 December 2022. R107.2m of the approved capital budget 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 3. It is expected that the capital spending will

improve in quarter 3 and 4 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.

R107m is included in the capital budget for the construction of the regional landfill site. Procurement processes for construction of the site and an external loan to finance the project is in progress. SCM process will be followed to appoint the operator of the regional landfill site. Four Municipalities are participating namely George, Mossel Bay, Knysna and Bitou Municipality. Monthly the participating municipalities will repay GRDM for the usage of the regional landfill site and this revenue will be used to repay the loan obligation and the contractor operating the landfill site. A rehabilitation reserve will be established which must be cash funded to be able to pay for the rehabilitation once the landfill site has reached the end of its useful life.

See attached capital expenditure progress report on page 34-37.

3.3 Material variances from SDBIP (Service Delivery and Budget Implementation Plan)

Variances and deficiencies will be explained in terms of the SDBIP and will be reported on by the Performance Management Unit, situated in the Office of the Municipal Manager. The Service Delivery and Budget Implementation Plan (SDBIP) performance of the municipality is attached as Part 3 to this report. This report reflects the municipal performance on the non-financial information for the period 1 July 2022 to 31 December 2022.

3.5 Annual Report

The Annual Report 2021/22 was approved by Council on 14 December 2022.

3.6 Long-term financial sustainability

A Service provider was appointed to develop a Long Term Financial Plan, funding was received from Provincial Treasury in the form of the Western Cape Financial Management Support Grant to fund this project. The municipality established a revenue enhancement committee to create a platform to discuss the way forward with the findings contained in the report.

3.7 Remedial or corrective steps

Remedial actions and corrections will be instituted and changes recommend by the Performance Management Unit.

This will be dealt with during the adjustment budget process in February 2023. Detailed explanations of the remedial or corrective steps will be provided as part of the budget report to Council.

A report will be tabled with the adjustments required to the Service Delivery and Budget Implementation Plan (SDBIP). As explained above, the adjustments to the Operational Revenue and Expenditure budgets will be dealt with in the budget report.

3.8 Conclusion

Detailed analysis of the municipal performance for the year to date ending 31 December 2022 will be presented under the different sections of the report.

SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

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	–	–	5 584	(5 584)	-100%	11 168
Investment revenue	8 271	9 010	9 010	94	3 742	1 611	2 131	132%	9 010
Transfers and subsidies	183 567	228 660	234 121	56 997	130 498	161 108	(30 610)	-19%	234 121
Other own revenue	204 463	220 312	240 352	51 454	118 713	93 039	25 674	28%	240 352
Total Revenue (excluding capital transfers and contributions)	396 301	469 150	494 651	108 545	252 954	261 342	(8 388)	-3%	494 651
Employee costs	275 308	288 669	287 102	24 641	147 049	142 979	4 070	3%	287 102
Remuneration of Councillors	11 829	12 542	12 542	1 055	6 507	6 271	236	4%	12 542
Depreciation & asset impairment	4 605	4 986	4 986	348	2 086	2 493	(407)	-16%	4 986
Finance charges	28	73	73	–	–	37	(37)	-100%	73
Inventory consumed and bulk purchases	44 148	51 011	52 890	1 046	20 736	16 787	3 949	24%	52 890
Transfers and subsidies	5 296	1 835	2 375	472	1 429	1 206	223	19%	2 375
Other expenditure	74 405	128 180	151 674	3 551	36 560	65 859	(29 299)	-44%	151 674
Total Expenditure	415 618	487 297	511 643	31 113	214 367	235 632	(21 265)	-9%	511 643
Surplus/(Deficit)	(19 317)	(18 147)	(16 992)	77 433	38 587	25 710	12 877	50%	(16 992)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	4 000	4 000	2 000	4 000	2 000	2 000	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	191	7 200	7 200	–	–	3 600	(3 600)	-100%	7 200
Surplus/(Deficit) after capital transfers & contributions	(19 126)	(6 947)	(5 792)	79 433	42 587	31 310	11 277	36%	(5 792)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(19 126)	(6 947)	(5 792)	79 433	42 587	31 310	11 277	36%	(5 792)
Capital expenditure & funds sources									
Capital expenditure	30 208	126 642	127 797	475	2 842	63 904	(61 062)	-96%	127 797
Capital transfers recognised	381	11 200	11 415	–	89	5 698	(5 609)	-98%	11 415
Borrowing	3 617	107 232	107 232	–	461	53 616	(53 155)	-99%	107 232
Internally generated funds	26 210	8 210	9 150	475	2 292	4 590	(2 298)	-50%	9 150
Total sources of capital funds	30 208	126 642	127 797	475	2 842	63 904	(61 062)	-96%	127 797
Financial position									
Total current assets	147 663	283 780	159 358		227 409				159 358
Total non current assets	286 975	431 969	421 585		296 186				421 585
Total current liabilities	53 413	33 460	55 098		37 642				55 098
Total non current liabilities	131 669	376 559	252 395		143 981				252 395
Community wealth/Equity	249 556	305 730	273 451		341 971				273 451
Cash flows									
Net cash from (used) operating	229 875	(12 537)	(11 382)	79 780	44 627	28 666	(14 156)	-49%	(11 382)
Net cash from (used) investing	(8 144)	(126 642)	(127 797)	(475)	(2 842)	(63 904)	(56 991)	89%	(127 797)
Net cash from (used) financing	–	107 232	107 232	(12 716)	(12 716)	30 601	30 601	100%	107 232
Cash/cash equivalents at the month/year end	381 482	229 595	107 634	–	122 113	137 901	(40 547)	-29%	107 634
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	48 214	1 926	497	379	2 673	327	3 830	34 516	92 364
Creditors Age Analysis									
Total Creditors	34	31	171	184	4	2	220	453	1 098

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

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										
Governance and administration		221 855	285 116	291 517	63 728	153 039	184 937	(31 898)	-17%	291 517
Executive and council		220 980	284 542	290 943	63 319	152 342	184 907	(32 565)	-18%	290 943
Finance and administration		875	574	574	409	697	30	667	2226%	574
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		8 440	8 175	8 175	752	2 729	1 790	940	53%	8 175
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		8 134	7 761	7 761	731	2 529	1 614	915	57%	7 761
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		306	414	414	21	200	176	24	14%	414
Economic and environmental services		166 063	174 784	193 884	48 066	101 186	74 078	27 108	37%	193 884
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 982	174 659	193 759	46 055	101 144	74 002	27 142	37%	193 759
Environmental protection		80	125	125	11	42	76	(34)	-45%	125
Trading services		-	12 275	12 275	-	-	6 137	(6 137)	-100%	12 275
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	12 275	12 275	-	-	6 137	(6 137)	-100%	12 275
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	396 358	480 350	505 851	110 545	256 954	266 942	(9 988)	-4%	505 851
Expenditure - Functional										
Governance and administration		138 320	183 489	183 539	11 166	67 835	89 516	(21 680)	-24%	183 539
Executive and council		48 486	51 514	50 684	3 195	19 584	21 744	(2 159)	-10%	50 684
Finance and administration		87 078	129 055	129 950	7 725	46 664	66 353	(19 688)	-30%	129 950
Internal audit		2 756	2 919	2 905	247	1 587	1 419	168	12%	2 905
Community and public safety		83 854	89 679	90 006	6 456	42 301	43 174	(873)	-2%	90 006
Community and social services		9 004	7 917	8 205	643	3 565	4 129	(565)	-14%	8 205
Sport and recreation		11 768	13 387	13 687	899	5 877	6 433	(556)	-9%	13 687
Public safety		26 063	28 916	28 654	1 787	12 663	13 263	(600)	-5%	28 654
Housing		-	-	-	-	-	-	-	-	-
Health		37 019	39 460	39 460	3 127	20 196	19 349	848	4%	39 460
Economic and environmental services		188 785	197 403	221 372	13 026	101 814	95 084	6 730	7%	221 372
Planning and development		16 743	16 302	19 419	1 395	11 209	9 740	1 469	15%	19 419
Road transport		168 568	177 203	198 082	11 302	88 739	83 509	5 230	6%	198 082
Environmental protection		3 474	3 898	3 871	328	1 865	1 835	30	2%	3 871
Trading services		2 178	14 051	14 051	149	1 000	6 749	(5 749)	-85%	14 051
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 178	14 051	14 051	149	1 000	6 749	(5 749)	-85%	14 051
Other		2 482	2 676	2 676	315	1 417	1 109	308	28%	2 676
Total Expenditure - Functional	3	415 618	487 297	511 643	31 113	214 387	235 632	(21 245)	-9%	511 643
Surplus/ (Deficit) for the year		(19 261)	(6 947)	(5 792)	79 433	42 567	31 310	11 277	36%	(5 792)

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. This is because the municipality budgets most of its income under the Governance and administration function of the Government Financial Statistics (GFS) classification.

The municipality reported a **50%** performance for revenue received during the first 6 months ending 31 December 2022, this is in line with expected performance of 50% for the first 6 months. Most of the revenue consist of grants, mainly the equitable share, and roads agency function allocation.

Operating Expenditure

The municipality reported a **42%** performance for expenditure for the first 6 months ending 31 December 2022, this is below 50% mainly due to non-cash items (e.g., debt impairment and actuarial losses) that is only accounted for at year-end.

Adjustments to the budget will be tabled to council during February 2023 in order to improve performance and enhance service delivery.

More details regarding the operational expenditure below.

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) - Mid-Year

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			221 115	284 542	290 943	63 319	152 342	184 907	(32 565)	-17,6%	290 943
Vote 2 - Office of the Municipal Manager (cont)			-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services			8	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)			-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services			867	574	574	409	697	30	667	2226,4%	574
Vote 6 - Corporate Services (cont)			-	-	-	-	-	-	-	-	-
Vote 7 - Community Services			306	414	414	21	200	176	24	13,9%	414
Vote 8 - Community Services (cont)			80	12 400	12 400	11	42	6 213	(6 172)	-99,3%	12 400
Vote 9 - Planning and Economic Development			-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)			4 763	3 015	3 015	518	1 875	999	875	87,6%	3 015
Vote 11 - Planning and Economic Development(cont2)			3 371	4 746	4 746	213	655	615	40	6,5%	4 746
Vote 12 - Roads			165 982	174 659	193 759	46 055	101 144	74 002	27 142	36,7%	193 759
Vote 13 - Roads (cont)			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	396 492	480 350	505 851	110 545	256 954	266 942	(9 988)	-3,7%	505 851
Expenditure by Vote		1									
Vote 1 - Office of the Municipal Manager			55 068	56 625	56 635	3 615	23 128	25 127	(1 999)	-8,0%	56 635
Vote 2 - Office of the Municipal Manager (cont)			6 326	6 208	6 198	515	3 315	2 943	373	12,7%	6 198
Vote 3 - Financial Services			18 395	20 275	20 280	1 923	10 439	11 093	(654)	-5,9%	20 280
Vote 4 - Financial Services (cont)			5 525	5 902	5 897	522	3 201	2 892	309	10,7%	5 897
Vote 5 - Corporate Services			16 093	54 827	54 806	1 472	7 879	26 933	(19 054)	-70,7%	54 806
Vote 6 - Corporate Services (cont)			24 572	26 371	26 742	1 641	13 350	13 823	(473)	-3,4%	26 742
Vote 7 - Community Services			48 451	51 577	51 838	4 345	25 752	25 481	272	1,1%	51 838
Vote 8 - Community Services (cont)			30 589	45 657	45 395	2 126	14 928	21 305	(6 378)	-29,9%	45 395
Vote 9 - Planning and Economic Development			16 728	17 965	20 681	1 753	11 475	10 224	1 251	12,2%	20 681
Vote 10 - Planning and Economic Development (cont)			22 365	21 210	21 462	1 681	10 730	10 612	118	1,1%	21 462
Vote 11 - Planning and Economic Development(cont2)			2 939	3 478	3 628	217	1 430	1 690	(260)	-15,4%	3 628
Vote 12 - Roads			98 845	101 065	122 349	7 774	59 362	57 921	1 441	2,5%	122 349
Vote 13 - Roads (cont)			69 723	76 138	75 733	3 529	29 377	25 588	3 789	14,8%	75 733
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	415 818	487 297	511 643	31 113	214 367	235 632	(21 265)	-9,0%	511 643
Surplus/ (Deficit) for the year		2	(19 126)	(6 947)	(5 792)	79 433	42 587	31 310	11 277	36,0%	(5 792)

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 functions. 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) - Mid-Year Assessment

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	-	-	5 584	(5 584)	-100%	11 168
Rental of facilities and equipment	1 039	2 469	2 469	2 469	96	463	400	63	16%	2 469
Interest earned - external investments	8 271	9 010	9 010	9 010	94	3 742	1 611	2 131	132%	9 010
Interest earned - outstanding debtors	2 751	3 180	3 180	3 180	344	1 818	1 549	269	17%	3 180
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	80	125	125	125	11	42	76	(34)	-45%	125
Agency services	183 028	189 287	209 328	209 328	47 226	108 184	81 728	26 456	32%	209 328
Transfers and subsidies	183 567	228 660	234 121	234 121	56 997	130 498	161 108	(30 610)	-19%	234 121
Other revenue	17 556	22 711	22 711	22 711	3 778	8 207	8 017	190	2%	22 711
Gains	8	2 540	2 540	2 540	-	-	1 270	(1 270)	-100%	2 540
Total Revenue (excluding capital transfers and contributions)		396 301	489 150	494 651	108 545	252 954	261 342	(8 388)	-3%	494 651
Expenditure By Type										
Employee related costs		275 308	288 669	287 102	24 641	147 049	142 979	4 070	3%	287 102
Remuneration of councillors	11 829	12 542	12 542	12 542	1 055	6 507	6 271	236	4%	12 542
Debt impairment	5 976	1 560	1 560	1 560	-	-	780	(780)	-100%	1 560
Depreciation & asset impairment	4 605	4 986	4 986	4 986	348	2 086	2 493	(407)	-16%	4 986
Finance charges	28	73	73	73	-	-	37	(37)	-100%	73
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 148	51 011	52 890	52 890	1 046	20 736	16 787	3 949	24%	52 890
Contracted services	20 812	79 177	81 815	81 815	348	10 947	39 688	(28 741)	-72%	81 815
Transfers and subsidies	5 296	1 835	2 375	2 375	472	1 429	1 206	223	19%	2 375
Other expenditure	47 465	47 370	68 226	68 226	3 203	25 659	25 355	304	1%	68 226
Losses	152	73	73	73	-	(46)	36	(82)	-226%	73
Total Expenditure		415 818	487 297	511 643	31 113	214 367	235 632	(21 265)	-9%	511 643
Surplus/(Deficit)		(19 317)	(18 147)	(16 992)	77 433	38 587	25 710	12 877	0	(16 992)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	4 000	4 000	2 000	4 000	2 000	2 000	0	4 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	134	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	57	7 200	7 200	7 200	-	-	3 600	(3 600)	(0)	7 200
Surplus/(Deficit) after capital transfers & contributions		(19 126)	(6 947)	(5 792)	79 433	42 587	31 310			(5 792)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(19 126)	(6 947)	(5 792)	79 433	42 587	31 310			(5 792)
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(19 126)	(6 947)	(5 792)	79 433	42 587	31 310			(5 792)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(19 126)	(6 947)	(5 792)	79 433	42 587	31 310			(5 792)

Revenue by Source

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

Rental of facilities and equipment:

Rental of facilities and equipment for the first 6 months ending 31 December 2022 amounted to **R463,005** against an adjusted budget of **R2,468,745**, representing **19%** year to date received. The actual performance is -62% off the year-to-date budget.

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 6 months ending 31 December 2022 amounted to **R3,742,345**, against an adjusted budget of **R9,010,000**, which represents **42%** interest received year to date. The investment balance of the municipality amounted to R95m for the month ended 31 December 2022 and was invested for a period longer than 30 days to optimize interest received on investments. The actual performance is -16% off the year-to-date budget because of the bulk of the investments that 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 6 months ending 31 December 2022 amounted to **R1,817,520**, against an adjusted budget of **R3,180,000**, which represents **57%** interest received year date. 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 that is equal to the expenditure incurred under the MoA with the WC Department of Transport and Public Works. 12% Admin fee is received on the original allocation and 3% on the cost of additional

reseal projects. An amount of **R108,184,030** was recorded for the first 6 months ending 31 December 2022, the amount includes the admin fee as well as the revenue recognised in relating to the actual expenditure.

Transferred 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. The amount of R1,500,000 was received for Safety Initiative Implementation Plan during the month of October 2022. The municipality received the second instalment to the amount of R1,098,000 for the EPWP grant during the month of 30 November 2022. The municipality received the second instalment of the Equitable Share to the amount of R56,997,000 during the month of 31 December 2022. The municipality received a R2,000,000 for the EEDS grant from the National Treasury for the month end 31 December 2022.

Other revenue / Sundry income

Other revenue reflects an amount of **R8,207,073**, against an adjusted budget of **R22,711,073**, representing **36%** for the first 6 months ending 31 December 2022. Other revenue mostly consists of the following: Fire services revenue, health services revenue and resorts income.

Expenditure by Type

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

Employee Related cost / Remuneration of councillors

Employee related cost for the first 6 months ending 31 December 2022 amounted to **R147,049,189** against an adjusted budget of **R287,102,408**, representing **51%** of the budget.

The councillor remuneration expenditure for the first 6 months amounted to **R6,506,950** against an adjusted budget of **R12,542,344**, representing **52%** of the budget. The previous Council's term came to an end during the first 6 months of the financial year and a new Council was elected.

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items. The fixed asset register module must still be fully implemented at Garden Route DM by the service provider of the financial system. Testing on a test platform was done in September 2021 and will continue in January 2022. (The previous asset management system provider (Market Demand) terminated its services under the mSCOA contract. Phoenix had to develop a new asset register at no additional cost to municipalities, as this was an mSCOA requirement when National Treasury awarded the transversal tender for financial systems.) Full implementation and sign-off will be done after Garden Route DM tested all the required functionalities of the new proposed asset register extensively to ensure it meets the requirements of mSCOA and GRAP and fully integrates seamlessly and correctly with the financial system before it can be implemented. No Debt Impairment were recorded for the first 6 months ending 31 December 2022, and **R2,085,709** were recorded for depreciation against an adjustment budget of **R4,986,328**, which represents **42%** for the 6 months.

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.

Contracted services

Contracted services amounted to **R10,947,020**, against an adjusted budget of **R81,814,822**, which represents **13%** for the first 6 months ending 31 December 2022. It is expected that contracted services expenditure will increase during the second half of the financial year because of easing lockdown levels and more procurement processes that will be finalised.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounted to **R25,658,999**, against an adjustment budget of **R68,226,024**, which represents **38%** of the budget for the first 6 months ending 31 December 2021. 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)

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		10	30	30	-	13	30	(17)	-57%	30
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		19	30	30	-	9	15	(6)	-42%	30
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		30	30	30	-	5	15	(10)	-63%	30
Vote 6 - Corporate Services (cont)		16	250	250	-	194	125	69	55%	250
Vote 7 - Community Services		26	6 890	6 890	475	550	3 445	(2 895)	-84%	6 890
Vote 8 - Community Services (cont)		3 617	107 382	107 382	-	557	53 691	(53 134)	-99%	107 382
Vote 9 - Planning and Economic Development		33	7 230	7 445	-	89	3 713	(3 624)	-98%	7 445
Vote 10 - Planning and Economic Development (cont)		7 344	4 800	5 740	-	1 425	2 870	(1 445)	-50%	5 740
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	11 096	126 642	127 797	475	2 842	63 904	(61 062)	-98%	127 797
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		(862)	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		376	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		3 533	-	-	-	-	-	-	-	-
Vote 7 - Community Services		732	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		368	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		1	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		15	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		5 463	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		9 486	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 112	-	-	-	-	-	-	-	-
Total Capital Expenditure		30 208	126 642	127 797	475	2 842	63 904	(61 062)	-98%	127 797

Variances explained in Supporting Table C5

For the first 6 months, capital expenditure was **R2,842,010**, against an adjusted budget of **R127,797,414** representing **2.2%** of the budget.

4.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	Year to Date actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		140 851	224 260	102 634	17 113	102 634
Call investment deposits		276	5 000	5 000	105 000	5 000
Consumer debtors		11 152	4 368	10 181	55 297	10 181
Other debtors		(12 083)	42 789	34 197	40 096	34 197
Current portion of long-term receivables		4 341	4 246	4 293	4 293	4 293
Inventory		3 126	3 117	3 053	5 610	3 053
Total current assets		147 663	283 780	159 358	227 409	159 358
Non current assets						
Long-term receivables		54 321	61 388	62 764	62 764	62 764
Investments		27	27	28	28	28
Investment property		64 207	57 400	67 525	64 132	67 525
Investments in Associate		—	—	—	—	—
Property, plant and equipment		166 881	313 383	291 291	167 699	291 291
Biological		—	—	—	—	—
Intangible		1 538	(228)	(23)	1 563	(23)
Other non-current assets		—	—	—	—	—
Total non current assets		286 975	431 969	421 585	296 186	421 585
TOTAL ASSETS		434 638	715 749	580 944	523 595	580 944
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		(213)	536	100	100	100
Consumer deposits		406	374	468	3 230	468
Trade and other payables		32 954	948	27 537	7 583	27 537
Provisions		20 265	31 602	26 993	26 729	26 993
Total current liabilities		53 413	33 460	55 098	37 642	55 098
Non current liabilities						
Borrowing		725	236 166	107 238	—	107 238
Provisions		130 944	140 393	145 157	143 981	145 157
Total non current liabilities		131 669	376 559	252 395	143 981	252 395
TOTAL LIABILITIES		185 082	410 019	307 493	181 624	307 493
NET ASSETS	2	249 556	305 730	273 451	341 971	273 451
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		191 854	245 217	212 943	289 041	212 943
Reserves		57 702	60 513	60 509	52 930	60 509
TOTAL COMMUNITY WEALTH/EQUITY	2	249 556	305 730	273 452	341 971	273 452

Table C6 reflects the effect of the combination of the capital and operating implementation of the budget on council's Financial Position.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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	-	-	5 584	(5 584)	-100%	11 168
Other revenue		(7 890)	81 249	101 289	51 454	118 713	37 270	(223 437)	-600%	101 289
Transfers and Subsidies - Operational		357 672	360 815	366 276	56 997	130 498	213 936	69 838	33%	366 276
Transfers and Subsidies - Capital		-	4 000	4 000	2 000	4 000	2 000	2 000	100%	4 000
Interest		2 978	9 010	9 010	94	3 742	1 611	(624)	-39%	9 010
Dividends								-		
Payments										
Suppliers and employees		(122 886)	(477 594)	(501 400)	(30 293)	(210 899)	(230 492)	(171 201)	74%	(501 400)
Finance charges		-	(73)	(73)	-	-	(37)	(37)	100%	(73)
Transfers and Grants		-	(1 112)	(1 652)	(472)	(1 429)	(1 206)	(726)	100%	(1 652)
NET CASH FROM/(USED) OPERATING ACTIVITIES		229 875	(12 537)	(11 382)	79 780	44 627	28 666	(14 156)	-49%	(11 382)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments					(12 716)	(12 716)		-		
Payments										
Capital assets		(8 144)	(126 642)	(127 797)	(475)	(2 842)	63 904	(56 991)	89%	(127 797)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 144)	(126 642)	(127 797)	(475)	(2 842)	63 904	(56 991)	89%	(127 797)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	107 232	107 232			30 601	(30 601)	-100%	107 232
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	107 232	107 232	(12 716)	(12 716)	30 601	30 601	100%	107 232
NET INCREASE/ (DECREASE) IN CASH HELD		221 730	(33 447)	(31 947)	66 589	29 068	123 171			(31 947)
Cash/cash equivalents at beginning:		169 752	263 042	139 581	-	93 044	142 058			139 581
Cash/cash equivalents at month/year end:		391 482	229 595	107 634		122 113	137 901			107 634

The municipal bank balance at 31 December 2022 totals R17 112 915 and the total balance of short-term deposits were R95 000 000, and call account deposits amounted to R10 000 000. Total cash and cash equivalents available at month ends is R122 112 915.

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: 31 DECEMBER 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 December 2022	28 044 425,32	17 112 915,12
Other Cash & Cash Equivalents: Short term deposits	55 000 000,00	95 000 000,00
Other Cash & Cash Equivalents: Call accounts	10 000 000,00	10 000 000,00
Total Cash & Cash Equivalents:	93 044 425,32	122 112 915,12
LESS:	78 397 941,83	95 872 281,13
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	7 333 339,00	9 150 000,00
YTD Unspent Operational budget	5 606 939,83	21 264 618,13
Sub total	14 646 483,49	26 240 633,99
PLUS:	50 896 252,64	56 385 424,52
VAT Receivable	1 751 533,00	1 751 533,00
Receivable Exchange	7 331 710,00	7 331 710,00
Department of Transport and Public Works	41 813 009,64	47 302 181,52
	65 542 736,13	82 626 058,51
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	12 608 409,13	29 691 731,51
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	7 986 294,13	25 069 616,51
Total monthly commitments	6 383 334,20	3 204 692,81

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	1810	12	18	18	17	17	16	99	417	615	566	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	48 202	1 908	479	362	2 656	311	3 731	34 100	91 749	41 160	-	-
Total By Income Source	2000	48 214	1 926	497	379	2 673	327	3 830	34 516	92 364	41 726	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(58)	18	18	23	36	16	152	2 180	2 387	2 408	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	2	-	-	-	-	-	-	-	2	-	-	-
Other	2500	48 270	1 908	479	356	2 637	311	3 678	32 336	89 975	39 318	-	-
Total By Customer Group	2600	48 214	1 926	497	379	2 673	327	3 830	34 516	92 364	41 726	-	-

Long outstanding debtors that mainly consist of old sundry debt and fire accounts, remains a concern for the municipality and management will continue to report in terms of progress made.

The majority of the firefighting accounts are disputed with regards to the origin of the fire and who is responsible for the payment of the account.

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

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

Section 6 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description R thousands	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	34	31	171	184	4	2	220	453	1 098	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	34	31	171	184	4	2	220	453	1 098	-

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

The reason for long outstanding creditors are due to invoices not submitted by either suppliers or user departments, other reasons also include disputes on certain invoices.

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

Section 7 – Investment portfolio analysis

7.1 Investment monitoring information

	Balance as at 01 December 2022	Movements for the month		Balance as at 31 December 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
<i>Garden Route District Municipality</i>						
Standard Bank	27 500 000,00		20 000 000,00	47 500 000,00		1 345 085,75
ABSA	16 500 000,00		10 000 000,00	26 500 000,00		542 597,27
Nedbank	3 000 000,00		10 000 000,00	13 000 000,00		446 762,46
FNB	8 000 000,00			8 000 000,00		307 945,21
BANK DEPOSITS	55 000 000,00	-	40 000 000,00	95 000 000,00	-	2 642 390,69

Total invested funds at the end of 31 December 2022 totals R95,000,000 as reflected above.

The municipality invest access funds on a 30 days' short-term investment period in order to maximise the interest received and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

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 - Mid-Year Assessment

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:		173 756	181 160	182 938	56 997	128 881	138 934	(10 053)	-7,2%	182 938
Local Government Equitable Share		167 653	172 721	172 721	56 997	124 358	131 697	(7 339)	-5,6%	172 721
Energy Efficiency and Demand Side Management Grant		–	1 000	1 000	–	–	500	(500)	-100,0%	1 000
Expanded Public Works Programme Integrated Grant		2 071	2 440	2 440	–	1 708	1 708	0	0,0%	2 440
Local Government Financial Management Grant		1 000	1 000	1 000	–	1 000	1 000	–	–	1 000
Municipal Systems Improvement Grant		–	1 405	1 405	–	–	1 405	(1 405)	-100,0%	1 405
Public Transport Network Grant		–	–	1 778	–	–	808	(808)	-100,0%	1 778
Rural Road Asset Management Systems Grant		3 032	2 594	2 594	–	1 815	1 816	(1)	-0,1%	2 594
Provincial Government:		9 639	6 500	10 183	–	1 500	1 674	(174)	-10,4%	10 183
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building		9 639	6 500	10 183	–	1 500	1 674	(174)	-10,4%	10 183
Other grant providers:		172	41 000	41 000	–	117	20 500	(20 383)	-99,4%	41 000
Other Grants Received		172	41 000	41 000	–	117	20 500	(20 383)	-99,4%	41 000
Total Operating Transfers and Grants	5	183 567	228 660	234 121	56 997	130 498	161 108	(30 610)	-19,0%	234 121
Capital Transfers and Grants										
National Government:		–	4 000	4 000	2 000	4 000	2 000	2 000	100,0%	4 000
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	2 000	4 000	2 000	2 000	100,0%	4 000
District Municipality:		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Other grant providers:		191	7 200	7 200	–	–	3 600	(3 600)	-100,0%	7 200
Other Grants Received		191	7 200	7 200	–	–	3 600	(3 600)	-100,0%	7 200
Total Capital Transfers and Grants	5	191	11 200	11 200	2 000	4 000	5 600	(1 600)	-28,6%	11 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	183 758	239 860	245 321	58 997	134 498	166 708	(32 210)	-19,3%	245 321

8.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

DC4 Garden Route - Supporting Table SC.7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		8 926	8 439	8 812	(344)	3 334	4 514	(1 180)	-26,1%	8 812
Equitable Share		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	1 000	1 000	83	83	500	(417)	-83,4%	1 000
Expanded Public Works Programme Integrated Grant		5 387	2 440	2 440	236	1 083	1 220	(137)	-11,2%	2 440
Local Government Financial Management Grant		990	1 000	1 000	55	310	499	(189)	-37,9%	1 000
Municipal Systems Improvement Grant		-	1 405	-	-	-	(702)	702	-100,0%	-
Rural Road Asset Management Systems Grant		2 549	2 594	2 594	159	979	2 188	(1 209)	-55,3%	2 594
Public Transport Network Grant		-	-	1 778	(878)	878	808	70	8,7%	1 778
Provincial Government:		169 627	179 655	202 222	12 313	91 533	84 514	7 019	8,3%	202 222
Infrastructure		166 019	173 155	192 255	11 912	86 566	80 438	6 128	7,6%	192 255
Capacity Building		3 607	6 500	9 968	402	4 967	4 076	891	21,9%	9 968
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		161	-	74	-	64	74	(10)	-13,0%	74
Expenditure on Other Grants		161	-	74	-	64	74	(10)	-13,0%	74
Total operating expenditure of Transfers and Grants:		178 714	188 094	211 109	11 969	94 932	89 102	5 830	6,5%	211 109
Capital expenditure of Transfers and Grants										
National Government:		-	4 000	4 000	-	-	2 000	(2 000)	-100,0%	4 000
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	-	2 000	(2 000)	-100,0%	4 000
Provincial Government:		-	-	215	-	89	98	(9)	-9,0%	215
Capacity Building		-	-	215	-	89	98	-	-	215
Other grant providers:		381	7 200	7 200	-	-	3 600	(3 600)	-100,0%	7 200
Expenditure on Other Grants		381	7 200	7 200	-	-	3 600	(3 600)	-100,0%	7 200
Total capital expenditure of Transfers and Grants		381	11 200	11 415	-	89	5 698	(5 609)	-98,4%	11 415
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS										
		179 095	199 294	222 524	11 969	95 021	94 800	221	0,2%	222 524

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

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 - Mid-Year Assessment

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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 778	12 459	12 459	625	4 085	6 229	(2 144)	-34%	12 459
Pension and UIF Contributions		370	10	10	33	204	5	199	4144%	10
Medical Aid Contributions		153	54	54	24	130	27	103	381%	54
Motor Vehicle Allowance		1 859	-	-	165	983	-	983	#DIV/0!	-
Cellphone Allowance		1 035	20	20	80	487	10	477	4817%	20
Housing Allowances		592	-	-	64	383	-	383	#DIV/0!	-
Other benefits and allowances		42	-	-	65	235	-	235	#DIV/0!	-
Sub Total - Councillors		11 829	12 542	12 542	1 055	6 507	6 271	236	4%	12 542
% increase	4		6,0%	6,0%						6,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 431	6 119	5 269	471	2 776	2 210	566	26%	5 269
Pension and UIF Contributions		(6 755)	1 178	1 178	68	391	589	(198)	-34%	1 178
Medical Aid Contributions		155	63	63	18	103	32	71	226%	63
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(28)	606	606	528	561	303	258	85%	606
Motor Vehicle Allowance		822	527	527	72	427	264	163	62%	527
Cellphone Allowance		81	114	114	11	102	57	45	79%	114
Housing Allowances		321	-	-	32	184	-	184	#DIV/0!	-
Other benefits and allowances		31	-	-	2	13	-	13	#DIV/0!	-
Payments in lieu of leave		280	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		318	8 608	7 758	1 203	4 557	3 454	1 103	32%	7 758
% increase	4		2604,8%	2337,7%						2337,7%
Other Municipal Staff										
Basic Salaries and Wages		161 970	172 635	171 918	14 171	85 539	85 812	(219)	0%	171 918
Pension and UIF Contributions		27 817	29 522	29 522	2 408	14 415	14 761	(346)	-2%	29 522
Medical Aid Contributions		33 224	26 646	26 646	2 018	12 189	13 323	(1 134)	-9%	26 646
Overtime		5 550	6 693	6 693	273	1 917	3 347	(1 376)	-41%	6 693
Performance Bonus		10 608	12 374	12 374	1 628	13 003	6 187	6 816	110%	12 374
Motor Vehicle Allowance		10 474	10 498	10 498	1 002	5 902	5 249	653	12%	10 498
Cellphone Allowance		129	124	124	10	62	62	0	0%	124
Housing Allowances		2 370	3 137	3 137	211	1 249	1 569	(320)	-20%	3 137
Other benefits and allowances		16 947	10 444	10 444	1 227	4 352	5 222	(870)	-17%	10 444
Payments in lieu of leave		2 231	1 213	1 213	382	3 756	606	3 150	520%	1 213
Long service awards		-	80	80	-	-	40	(40)	-100%	80
Post-retirement benefit obligations		3 671	6 694	6 694	-	-	3 347	(3 347)	-100%	6 694
Sub Total - Other Municipal Staff		274 990	280 061	279 344	23 438	142 492	139 525	2 967	2%	279 344
% increase	4		1,8%	1,6%						1,6%
Total Parent Municipality		287 137	301 212	299 645	25 696	153 556	149 250	4 306	3%	299 645

Salary and remuneration of councillors expenditure totals 51% of all operational expenditures for the period ending 31 December 2022.

Section 10 – Material variances to the service delivery and budget implementation plan

The measurement of the performance of the municipality in terms of the implementation of the Service Delivery and Budget Implementation plan are dealt with separately. A separate report will be tabled with regards to the SDBIP.

Information regarding this is not dealt with under this section of the report.

Section 11 – Capital programme performance

The adjusted capital budget for the financial year amounts to **R127,797,414**. For the first 6 months, capital expenditure was **R2,842,010** representing **2.2%** of the budget.

SCOA config	Nr.	Project description	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71120006635	1	Office furniture: Office MM	30 000	12 905	Order Issued to Supplier	No challenges anticipated
71010110001	2	Upgrading of buildings - Retrofitting EEDS	4 000 000		In Process	No challenges anticipated
71010190001	3	Fresh Produce Market	315 000		In Process	No challenges anticipated
71204240001	4	Office equipment: CFO	30 000	8 632	In Process	No challenges anticipated
71207230002	5	Replacing ICT Capital Equipment beyond economical repairs	34 000		In Process	No challenges anticipated
71301240001	6	Office furniture: Exec Manager Corporate Services	26 500	5 477	Order Issued to Supplier	No challenges anticipated
71120006639	7	Office Furniture & Equipment: Man Planning&Dev	30 000		Order Issued to Supplier	No challenges anticipated
71403103104	8	Donated Properties - 2 x Wilderness	1 200 000		In Process	
71403103105	9	Donated Properties - King George Park	1 000 000		In Process	Dependent upon legal processes. No cash implications if transactions is finalised in 2023/24 only
71403103106	10	Donated Properties - Heatherlands	2 500 000		In Process	
71403103107	11	Donated Properties - Fresh Produce	2 500 000		In Process	
71602230001	12	Mosselbay JOC equipment	1 000 000	473 099	In Process	No challenges anticipated
71801240001	13	Office of the executive manager Community: office equipment	30 000	3 355	Order Issued to Supplier	No challenges anticipated
71801310001	14	Firestation: George	5 860 000	73 896	Order Issued to Supplier	Project does show delays - no risk of loss to GRDM as project is not grant funded. New estimate to be updated with Feb 2023 adjustment budget.
72305230001	15	Hazmat Rescue & Fire Equipment	150 000	95 608	Order Issued to Supplier	No challenges anticipated
74402100901	16	Landfill Site: PPE	107 232 299	461 490	In Process	Project does show delays - no risk of loss to GRDM as project is not grant funded. New estimate to be updated with Feb 2023 adjustment budget.
71207230003	17	Routers	20 570	20 565	Completed	No challenges anticipated
71207230004	18	Network Infrastructure	166 987	152 267	Order Issued to Supplier	No challenges anticipated
71301104031	19	Loud Speakers	3 500		Order Issued to Supplier	No challenges anticipated
71408102304	20	Banners: Human Settlements	15 000		Order Issued to Supplier	No challenges anticipated
71408104002	21	Fridges: Human Settlements	20 000		Order Issued to Supplier	No challenges anticipated
71408104103	22	IT Equipment: Human Settlements	50 000		Order Issued to Supplier	No challenges anticipated
71408104122	23	Laptops: Human Settlements	50 000	35 930	Order Issued to Supplier	No challenges anticipated
71408400001	24	Office Furniture: Human Settlements	80 000	53 002	Order Issued to Supplier	No challenges anticipated
71207104112	25	Wireless Access Points	17 390	17 387	Completed	No challenges anticipated
71207102463	26	Replacing Urn	1 500	1 500	Completed	No challenges anticipated
71207104145	27	Monitor	2 195	2 195	Completed	No challenges anticipated
72205160001	28	Hot Springs Thatch Roofs	1 425 115	1 424 700	Completed	No challenges anticipated
71207104173	29	USB Port Replicator	7 358	0	In Process	No challenges anticipated
Totals			127 797 414	2 842 010		

Project status: If the project is in the SCM process of being procured. Please state in which			
Commitments against capital for the month December 2022			
71204240001	4	Office equipment: CFO	675,00
71207230004	18	Network Infrastructure	14 720,10
71120006639	7	Office Furniture & Equipment: Man Planning&Dev	20 268,08
71408104002	21	Fridges: Human Settlements	2 694,79
71408400001	24	Office Furniture: Human Settlements	2 934,74
71602230001	12	Mosselbay JOC equipment	520 664,20
72305230001	15	Hazmat Rescue & Fire Equipment	11 745,00
74402100901	16	Landfill Site: PPE	218 878,75
		Total Commitments	792 580,66

Section 12 – Municipal manager's quality certification



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Western Cape
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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Jan-Willem De Jager
Reference: 6/1/1 – 22/23
Date: 11 January 2023

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 period ended **31 DECEMBER 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 Jan 2023



PERFORMANCE MANAGEMENT

Section 72: Non Financial Performance Report

July 2022 – December 2022

2022/2023

MID-YEAR PERFORMANCE ASSESSMENT FOR GARDEN ROUTE DISTRICT MUNICIPALITY

General

Purpose of Report

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period

1 July 2022 to 31 December 2022.

1. Summary

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

2. Constitutional and Policy Implications

The process is currently driven by legislation. A reviewed policy has been approved.

3. Legal Implications

3.1 Section 72 (1), Local Government: Municipal Finance Management Act, 2003 (Act 55 of 2003), **referred to as the MFMA**

3.2 Local Government: Municipal Systems Act, 2000 (Act 32 of 200) (Chapter 6 and sections 16 and 26 of Chapters 4 and 5, respectively), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003)

4. Background

4.1 In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year;

- (a) assess the performance of the municipality during the first half of the financial year, taking into account-
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and
- (b) submit a report on such assessment to-
 - (i) the Mayor of the municipality
 - (ii) the National Treasury; and
 - (iii) the relevant Provincial Treasury

4.2 Thereafter, the mayor must, in terms of Section 54 (1)-

- (a) consider the report
- (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) issue any appropriate instructions to the accounting officer to ensure-

- (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
- (b) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (c) submit the report to the council by 31 January of each year

5. Top Level Service Delivery and Budget Implementation Plan (SDBIP)

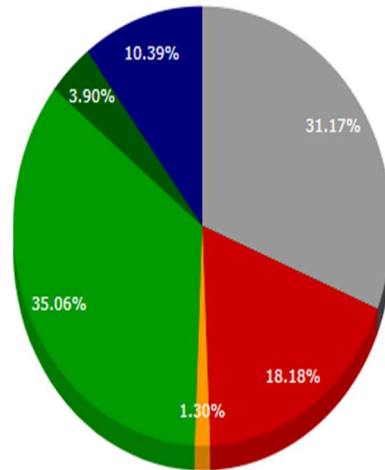
6. Notification for Council

Top Layer KPI Report

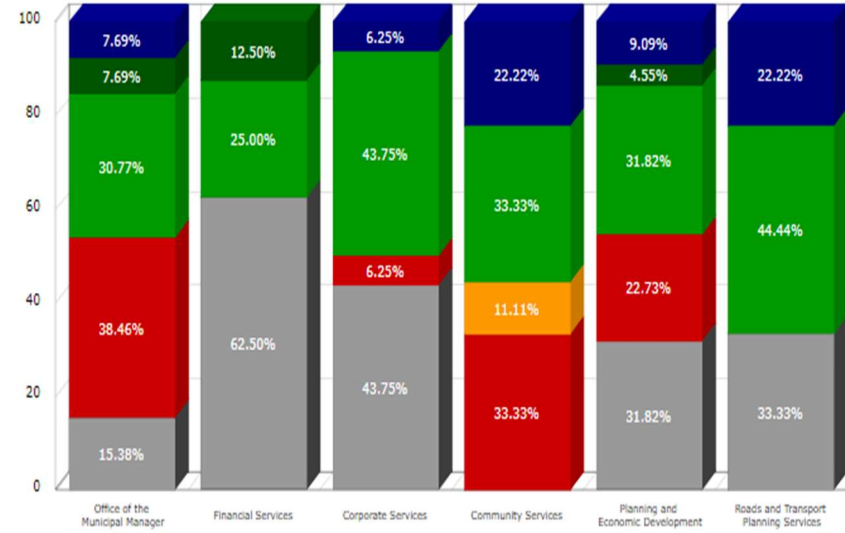
Report drawn on 23 January 2023 at 08:54

for the months of Quarter ending September 2022 to Quarter ending December 2022.

Garden Route District Municipality



Responsible Directorate



	Garden Route District Municipality	Responsible Directorate						
		Office of the Municipal Manager	Financial Services	Corporate Services	Community Services	Planning and Economic Development	Roads and Transport Planning Services	[Unspecified]
■ Not Yet Applicable	24 (31.17%)	2 (15.38%)	5 (62.50%)	7 (43.75%)	-	7 (31.82%)	3 (33.33%)	-
■ Not Met	14 (18.18%)	5 (38.46%)	-	1 (6.25%)	3 (33.33%)	5 (22.73%)	-	-
■ Almost Met	1 (1.30%)	-	-	-	1 (11.11%)	-	-	-
■ Met	27 (35.06%)	4 (30.77%)	2 (25.00%)	7 (43.75%)	3 (33.33%)	7 (31.82%)	4 (44.44%)	-
■ Well Met	3 (3.90%)	1 (7.69%)	1 (12.50%)	-	-	1 (4.55%)	-	-
■ Extremely Well Met	8 (10.39%)	1 (7.69%)	-	1 (6.25%)	2 (22.22%)	2 (9.09%)	2 (22.22%)	-
Total:	77	13	8	16	9	22	9	-
	100%	16.88%	10.39%	20.78%	11.69%	28.57%	11.69%	-

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

Annexure A

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	Once all correspondence is received from relevant stakeholders, the document will be submitted in the third quarter	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	1	0	R	Document will be submitted to Council once the signed document is received from NAMPA	1	0
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%	25%	37%	G2	-	85%	37%

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 2022)				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
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%	15%	2%	R	The tender for the landfill site will only be awarded in February 2023. the Capital expenditure projection on this project, for the current year, is R 107m. This will not be realized and a revised cost estimates will be submitted and the budget for this project will be adjusted. The loan agreement has also not yet been finalized.	95%	2%
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	1	B	-	1	1
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	2	1	R	The first quarter Meeting only focused on Annual Financial Statement, Annual Report and Performance Information. OPCAR was submitted in the 2 nd quarter	2	1
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	1	G	-	1	1
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

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 2022)				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TI10	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
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	2	1	R	The second report will be submitted as per the legislative timeframe after 25 January 2023. Adjustment to this KPI is required	4	1

FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	3	3.62	G2	-	3	3.62

FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 2022)				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
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	-	1.5	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	-	45%	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	-	1	1
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	-	1	N/A

ROADS AND TRANSPORT SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	1	1	G	-	1	1
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	1	1	G	-	1	1
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	30	43	B	-	60	43
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%	50%	77%	B	Comment: Unit of measurement to be adjusted to adhere to SMART principle	95%	77%
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	Overall Performance for Q1 and Q2(July 2022 – December 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	2	2	G	-	4	2
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	Overall Performance for Q1 and Q2(July 2022 – December 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	1	1	G	-	1	1
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	1	0	R	A Progress report on the Skills Audit will be tabled to Council end of January 2023	1	0
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	1	1	G	-	1	1
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	0	0	N/A	-	1	1

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	Overall Performance for Q1 and Q2(July 2022 – December 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%	35%	77%	B	-	95%	77%
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	2	2	G	-	4	2
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	2	2	G	-	4	2
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	1	1	G	-	1	1

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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 be submitted during the third quarter of the 2022/2023 financial year	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	1	1	G	-	1	1
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	1	1	G	-	2	1

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	2	1	R	Target achieved for the second quarter, includes information of the first quarter	2	1
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	1	1	G	-	1	1
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	2	4	B	-	4	4

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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 development by 31 October 2022	Proposal submitted to Council by 31 October 2022	Good Governance	New key performance indicator for 2022/23	1	2	B	-	2	2
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	150	162	G2	-	304	162
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	1	1	G	-	1	1
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	15%	0%	R	Expenditure will commence during the January – June 2023 cycle	95%	0%

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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 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	15%	8%	R	Expenditure will commence during the January – June 2023 cycle	95%	8%
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	1	1	G	-	1	1
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	Report will serve during the third quarter(January – March 2023)	1	0

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	2	2	G	-	4	2
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	1	1	G	-	2	1
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	2	3	B		4	3
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	2	4	B		4	4

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Overall Performance for Q1 and Q2(July 2022 – December 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	75%	47%	R	Expenditure will commence during the January – June 2023 cycle	95%	47%
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	59%	1%	R	Delays in the consolidation of Erven from the Surveyor General. Re-align and adjust the target/s in line with the adjusted cash flow estimation for the 2022/23 book year	95%	1%
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	25%	0%	R	Due to the delay in loan tender funding, all cashflows were amended. The targets must be amended for the 2022/23 financial year during the adjustment period to reflect correct spending.	95%	0%
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%	70%	63%	G2	-	95%	63%

BACK TO AGENDA