



2022/2023
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M10: 30 April 2023



Garden Route District Municipality
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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts – uniform accounting template completed by municipalities for ease of comparison. Items are broken down in different segments e.g. per item, fund, cost, project, etc.

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

- That the executive mayor takes note of the monthly budget statement and supporting documentation for the month ended 30 April 2023.

Section 2 – Executive summary

2.1 Introduction

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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

Revenue by source

The total revenue received for the month ended 30 April 2023 amounted to **R19,195,626** which represents **4%** of the total adjusted budgeted figure of **R487,921,147 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month ended 30 April 2023 amounted to **R 31,441,164** with a total adjusted budgeted figure of **R496,081,438 (including Roads)**, the operational expenditure for the month is **6%** of the total adjusted budget. The majority of the expenditure related to Employee and Councillor related cost of **R20,657,871 (66% of the monthly expenditure)**.

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R 38,504,814**. Capital expenditure of **R618,394** were recorded for the month ended 30 April 2023.

85% of the annual capital budget relates to the construction of the Regional Waste Management Facility and the construction of the fire station. The tender has been awarded for the construction of the regional landfill site, and appeal period concluded Actual construction is only expected to start towards the end of quarter 4 at which point the total percentage spent of the capital budget will show significant increase. The fire station construction has commenced. The low expenditure in the first half of the 2022/23 is therefore as expected, the fire station will be completed in 2023/2024.

Refer to page 15 & 16 for detail on capital budget progress.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

HODs monitor monthly income and expenditure reports, ensure spending is within budget and is aligned to the IDP's Strategic Goals. Departments invite officials from the BTO office to the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries.

Conclusion

Detailed analysis of the municipal performance for the month ended 30 April 2023 will be presented under the different sections of the report, spending is within the anticipated 8% per month

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - M10 April

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	–	–	–	0	(0)	-100%	–
Investment revenue	8 271	9 010	9 560	1 320	7 450	4 892	2 558	52%	9 560
Transfers and subsidies	183 567	228 660	232 030	–	187 790	224 152	(36 362)	-16%	232 030
Other own revenue	204 463	220 312	240 731	17 876	205 700	166 560	39 141	23%	240 731
Total Revenue (excluding capital transfers and contributions)	396 301	469 150	482 321	19 196	400 941	395 604	5 336	1%	482 321
Employee costs	275 308	288 669	284 510	19 623	233 243	237 268	(4 025)	-2%	284 510
Remuneration of Councillors	11 829	12 542	13 286	1 034	10 646	11 072	(425)	-4%	13 286
Depreciation & asset impairment	4 605	4 986	4 982	427	3 761	4 152	(391)	-9%	4 982
Finance charges	28	73	73	–	–	61	(61)	-100%	73
Inventory consumed and bulk purchases	44 148	51 011	53 073	2 511	42 788	40 652	2 135	5%	53 073
Transfers and subsidies	5 296	1 835	3 703	39	1 798	2 605	(807)	-31%	3 703
Other expenditure	74 405	128 180	136 453	7 807	68 917	104 416	(35 499)	-34%	136 453
Total Expenditure	415 618	487 297	496 081	31 441	361 154	400 227	(39 073)	-10%	496 081
Surplus/(Deficit)	(19 317)	(18 147)	(13 760)	(12 246)	39 787	(4 622)	44 409	-961%	(13 760)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	4 000	5 600	–	5 600	4 667	933	20%	5 600
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	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(19 126)	(6 947)	(8 160)	(12 246)	45 387	45	45 343	101816%	(8 160)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(19 126)	(6 947)	(8 160)	(12 246)	45 387	45	45 343	101816%	(8 160)
Capital expenditure & funds sources									
Capital expenditure	30 208	126 642	38 441	618	5 454	31 957	(26 503)	-83%	38 441
Capital transfers recognised	381	11 200	5 815	17	1 195	4 843	(3 648)	-75%	5 815
Borrowing	3 617	107 232	26 577	–	590	22 148	(21 558)	-97%	26 577
Internally generated funds	26 210	8 210	6 049	602	3 670	4 967	(1 297)	-26%	6 049
Total sources of capital funds	30 208	126 642	38 441	618	5 454	31 957	(26 503)	-83%	38 441
Financial position									
Total current assets	147 663	283 780	163 930		300 895				163 930
Total non current assets	286 975	431 969	328 953		297 123				328 953
Total current liabilities	53 413	33 460	62 133		31 193				62 133
Total non current liabilities	131 669	376 559	171 740		143 981				171 740
Community wealth/Equity	249 556	305 730	259 009		422 843				259 009
Cash flows									
Net cash from (used) operating	229 875	(14 037)	(5 154)	(19 548)	36 816	2 792	(34 024)	-1219%	(5 154)
Net cash from (used) investing	(8 144)	(126 615)	(38 413)	(70 176)	(75 012)	(31 957)	(22 044)	69%	(38 413)
Net cash from (used) financing	–	107 232	26 577	–	–	–	–		26 577
Cash/cash equivalents at the month/year end	391 482	229 622	125 069	130 289	130 289	112 892	(56 068)	–	125 069
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13 484	23 483	13 081	1 275	2 953	442	4 861	36 907	96 487
Creditors Age Analysis									
Total Creditors	15	34	59	1	–	6	46	585	747

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

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		221 855	285 116	281 821	4 596	228 474	260 194	(31 720)	-12%	281 821
Executive and council		220 980	284 542	280 850	4 524	227 343	259 289	(31 947)	-12%	280 850
Finance and administration		875	574	971	73	1 131	905	227	25%	971
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8 440	8 175	12 091	1 042	8 387	10 348	(1 961)	-19%	12 091
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		8 134	7 761	11 677	1 015	8 074	10 005	(1 931)	-19%	11 677
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		306	414	414	27	313	343	(30)	-9%	414
<i>Economic and environmental services</i>		166 063	174 784	194 010	13 557	169 680	129 729	39 951	31%	194 010
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 982	174 659	193 885	13 551	169 615	129 604	40 011	31%	193 885
Environmental protection		80	125	125	7	65	126	(61)	-48%	125
<i>Trading services</i>		-	12 275	-	-	-	(0)	0	-100%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	12 275	-	-	-	(0)	0	-100%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	396 358	480 350	487 921	19 196	406 541	400 271	6 270	2%	487 921
Expenditure - Functional										
<i>Governance and administration</i>		138 320	183 489	181 477	10 690	109 198	148 522	(39 324)	-26%	181 477
Executive and council		48 486	51 514	51 265	3 283	33 102	41 356	(8 254)	-20%	51 265
Finance and administration		87 078	129 055	127 226	7 166	73 615	104 671	(31 056)	-30%	127 226
Internal audit		2 756	2 919	2 987	242	2 482	2 495	(13)	-1%	2 987
<i>Community and public safety</i>		83 854	89 679	89 798	6 837	71 500	72 444	(944)	-1%	89 798
Community and social services		9 004	7 917	7 307	541	5 715	6 102	(387)	-6%	7 307
Sport and recreation		11 768	13 387	12 912	731	9 526	10 493	(967)	-9%	12 912
Public safety		26 063	28 916	28 928	2 711	23 918	22 313	1 605	7%	28 928
Housing		-	-	-	-	-	-	-	-	-
Health		37 019	39 460	40 652	2 854	32 340	33 536	(1 196)	-4%	40 652
<i>Economic and environmental services</i>		188 785	197 403	219 648	13 596	176 673	175 293	1 380	1%	219 648
Planning and development		16 743	16 302	18 853	(1 671)	14 109	15 780	(1 671)	-11%	18 853
Road transport		168 568	177 203	197 136	14 950	159 628	156 545	3 083	2%	197 136
Environmental protection		3 474	3 898	3 660	318	2 936	2 968	(32)	-1%	3 660
<i>Trading services</i>		2 178	14 051	2 704	184	1 640	2 009	(369)	-18%	2 704
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 178	14 051	2 704	184	1 640	2 009	(369)	-18%	2 704
<i>Other</i>		2 482	2 676	2 454	133	2 143	1 958	185	9%	2 454
Total Expenditure - Functional	3	415 618	487 297	496 081	31 441	361 154	400 227	(39 073)	-10%	496 081
Surplus/ (Deficit) for the year		(19 261)	(6 947)	(8 160)	(12 246)	45 387	45	45 343	101816%	(8 160)

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

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID 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	280 850	4 524	227 343	259 289	(31 947)	-12,3%	280 850
Vote 2 - Office of the Municipal Manager (cont)			-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services			8	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)			-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services			867	574	971	73	1 128	905	223	24,6%	971
Vote 6 - Corporate Services (cont)			-	-	-	-	-	-	-	-	-
Vote 7 - Community Services			306	414	414	27	313	343	(30)	-8,7%	414
Vote 8 - Community Services (cont)			80	12 400	125	7	65	126	(61)	-48,3%	125
Vote 9 - Planning and Economic Development			-	-	-	-	4	-	4	#DIV/0!	-
Vote 10 - Planning and Economic Development (cont)			4 763	3 015	6 030	788	4 592	4 872	(280)	-5,7%	6 030
Vote 11 - Planning and Economic Development(cont2)			3 371	4 746	5 646	227	3 481	5 132	(1 651)	-32,2%	5 646
Vote 12 - Roads			165 982	174 659	193 885	13 551	169 615	129 604	40 011	30,9%	193 885
Vote 13 - Roads (cont)			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	396 492	480 350	487 921	19 196	406 541	400 271	6 270	1,6%	487 921
Expenditure by Vote		1									
Vote 1 - Office of the Municipal Manager			55 068	56 625	58 888	3 848	38 614	47 879	(9 265)	-19,4%	58 888
Vote 2 - Office of the Municipal Manager (cont)			6 326	6 208	6 473	496	5 238	5 367	(129)	-2,4%	6 473
Vote 3 - Financial Services			18 395	20 275	21 235	1 034	15 325	17 636	(2 312)	-13,1%	21 235
Vote 4 - Financial Services (cont)			5 525	5 902	6 087	465	5 010	5 099	(89)	-1,7%	6 087
Vote 5 - Corporate Services			16 093	54 827	49 127	1 818	13 725	39 662	(25 937)	-65,4%	49 127
Vote 6 - Corporate Services (cont)			24 572	26 371	26 200	1 945	20 204	22 059	(1 855)	-8,4%	26 200
Vote 7 - Community Services			48 451	51 577	52 097	3 706	41 292	43 037	(1 744)	-4,1%	52 097
Vote 8 - Community Services (cont)			30 589	45 657	34 060	3 134	27 571	26 302	1 269	4,8%	34 060
Vote 9 - Planning and Economic Development			16 728	17 965	17 800	(1 180)	14 982	14 474	508	3,5%	17 800
Vote 10 - Planning and Economic Development (cont)			22 365	21 210	23 470	1 045	16 816	19 325	(2 509)	-13,0%	23 470
Vote 11 - Planning and Economic Development(cont2)			2 939	3 478	3 509	182	2 750	2 842	(92)	-3,2%	3 509
Vote 12 - Roads			98 845	101 065	125 593	10 796	104 246	102 123	2 123	2,1%	125 593
Vote 13 - Roads (cont)			69 723	76 138	71 542	4 154	55 382	54 422	960	1,8%	71 542
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	415 618	487 297	496 081	31 441	361 154	400 227	(39 073)	-9,8%	496 081
Surplus/ (Deficit) for the year		2	(19 126)	(6 947)	(8 160)	(12 246)	45 387	45	45 343	101815,7%	(8 160)

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

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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	–	–	0	(0)	-100%	–	
Rental of facilities and equipment			1 039	2 469	2 469	114	1 074	2 122	(1 048)	-49%	2 469
Interest earned - external investments			8 271	9 010	9 560	1 320	7 450	4 892	2 558	52%	9 560
Interest earned - outstanding debtors			2 751	3 180	3 180	427	3 402	2 649	753	28%	3 180
Dividends received			–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits			–	–	–	–	–	–	–	–	–
Licences and permits			80	125	125	7	65	126	(61)	-48%	125
Agency services			183 028	189 287	209 328	15 656	182 265	140 877	41 389	29%	209 328
Transfers and subsidies			183 567	228 660	232 030	–	187 790	224 152	(36 362)	-16%	232 030
Other revenue			17 556	22 711	25 630	1 672	18 894	20 787	(1 892)	-9%	25 630
Gains			8	2 540	–	–	–	(0)	0	-100%	–
Total Revenue (excluding capital transfers and contributions)			396 301	469 150	482 321	19 196	400 941	395 604	5 336	1%	482 321
Expenditure By Type											
Employee related costs			275 308	288 669	284 510	19 623	233 243	237 268	(4 025)	-2%	284 510
Remuneration of councillors			11 829	12 542	13 286	1 034	10 646	11 072	(425)	-4%	13 286
Debt impairment			5 976	1 560	1 560	–	–	1 300	(1 300)	-100%	1 560
Depreciation & asset impairment			4 605	4 986	4 982	427	3 761	4 152	(391)	-9%	4 982
Finance charges			28	73	73	–	–	61	(61)	-100%	73
Bulk purchases - electricity			–	–	–	–	–	–	–	–	–
Inventory consumed			44 148	51 011	53 073	2 511	42 788	40 652	2 135	5%	53 073
Contracted services			20 812	79 177	68 025	2 515	22 585	53 259	(30 674)	-58%	68 025
Transfers and subsidies			5 296	1 835	3 703	39	1 798	2 605	(807)	-31%	3 703
Other expenditure			47 465	47 370	66 795	5 311	46 335	49 797	(3 462)	-7%	66 795
Losses			152	73	73	(19)	(2)	61	(63)	-104%	73
Total Expenditure			415 618	487 297	496 081	31 441	361 154	400 227	(39 073)	-10%	496 081
Surplus/(Deficit)			(19 317)	(18 147)	(13 760)	(12 246)	39 787	(4 622)	44 409	(0)	(13 760)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			–	4 000	5 600	–	5 600	4 667	933	0	5 600
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	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			(19 126)	(6 947)	(8 160)	(12 246)	45 387	45			(8 160)
Taxation			–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation			(19 126)	(6 947)	(8 160)	(12 246)	45 387	45			(8 160)
Attributable to minorities			–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality			(19 126)	(6 947)	(8 160)	(12 246)	45 387	45			(8 160)
Share of surplus/ (deficit) of associate			–	–	–	–	–	–			–
Surplus/ (Deficit) for the year			(19 126)	(6 947)	(8 160)	(12 246)	45 387	45			(8 160)

Revenue by Source

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

Rental of facilities and equipment:

The municipality recorded income for rental of facilities and equipment of R113,590 for the month ended 30 April 2023.

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments for the month ended 30 April 2023 amounts to R1,319,674.

Interest raised – Outstanding debtors.

The interest on outstanding debtors for the month of 30 April 2023 amounts to R427,267.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly 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. An admin fee from agency services was recorded for the month ended 30 April 2023 to the amount of R15,656,160.

Transfers recognised – operational.

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The first instalment of R67,361,000 for the Equitable Share was received during July 2022. The municipality received its first instalment of R1,815,000 for the Rural Roads Assets Management Grant during July 2022. The municipality received R1,000,000 for the Financial Management Grant (FMG), R610,000 the first instalment of the EPWP grant and a R2,000,000 for the EEDS grant from the National Treasury for the month end 31 August 2022, VAT were deducted from the income amount and only R1.7 reflects on the income statement, the correction journal will be processed in September 2022 month end. The municipality recorded no income for grants received for the month 30 September 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 no income from the grants for the month end 31 January 2023. The municipality recorded R300,000 for the Western Cape Financial Recovery Services Grant and R100,000 for Disaster Management Internship Grant from Provincial Treasury. The last payment from National Treasury with regards to the EEDS

grant to the amount of R1,000,000 were also received during the month of February 2023. The municipality received the last instalment of the Equitable Share to the amount of R48,363,000, R732,000 for the EPWP grant and R779,000 for the Rural Roads Asset Management Grant from National Treasury during the month of 31 March 2023. The Provincial Treasury transferred R5,000,000 with regards to the Human Settlements and an amount of R1,600,000 for the Emergency Municipal Load-Shedding Relief Grant during the month of 31 March 2023. The municipality received no income for grants for the month of 30 April 2023.

Other revenue / Sundry income

Other revenue reflects an amount of R1,672,392 for the month ended 30 April 2023. Other revenue mostly consists of Fire Services and Health Services.

Expenditure by Type

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

Employee Related cost / Remuneration of councillors.

Remuneration related expenditure (councillors and staff) for the month ended 30 April 2023 amounted to R20,657,871 of an adjusted budgeted amount R297,796,375 that represents 7% of the budgeted amount and 66% of the total monthly expenditure.

Debt Impairment / Depreciation and asset impairment

Depreciation of R427,261 was recognised in 30 April 2023.

These items account for non-cash budgeted items. The fixed asset register module must still be implemented at Garden Route DM by the service provider of the financial system. The municipality are awaiting the service provider to implement the new fixed asset management system as the previous asset management system provider (Market Demand) terminated its services under the mSCOA contract. Phoenix had to develop a new asset register (at no additional cost to municipalities, as this was an mSCOA requirement when National Treasury awarded the transversal tender for financial systems). Garden Route DM must first test the new proposed asset register extensively to ensure it meets the requirements of mSCOA and GRAP and fully integrates seamlessly and correctly with the financial system before it can be implemented. The Asset Verification module has been implemented – the GRAP implementation testing will be done during the next few months.

Other materials

Other materials consist of all inventory consumed purchases for materials and supplies and amounts to R2,510,542 for the month ended 30 April 2023 against an adjusted budgeted amount of R53,073,043.

Contracted services

The contracted services for the month ended 30 April 2023 amounts to R2,514,874 against an adjusted budgeted amount of R68,025,248, relating mostly to the aerial support for firefighting section.

Transfers and subsidies

The transfers and subsidies expenditure for the month ended 30 April 2023 amounts to R38,641 against an adjusted budgeted amount of R3,703,388.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R5,310,861 for month ended 30 April 2023.

The other expenditure consists of the following:

- Operating costs
- Operating Projects (own funds)

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	-	20	25	(5)	-19%	30
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		30	30	10	-	5	8	(3)	-34%	10
Vote 6 - Corporate Services (cont)		16	250	500	15	226	417	(191)	-46%	500
Vote 7 - Community Services		26	6 890	5 474	539	1 808	4 561	(2 753)	-60%	5 474
Vote 8 - Community Services (cont)		3 617	107 382	26 727	19	734	22 273	(21 539)	-97%	26 727
Vote 9 - Planning and Economic Development		33	6 030	245	45	140	201	(61)	-30%	245
Vote 10 - Planning and Economic Development (cont)		7 344	4 800	5 425	-	2 508	4 443	(1 935)	-44%	5 425
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	125 442	38 441	618	5 454	31 957	(26 503)	-83%	38 441
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	1 200	-	-	-	-	-	-	-
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	1 200	-	-	-	-	-	-	-
Total Capital Expenditure		30 208	126 642	38 441	618	5 454	31 957	(26 503)	-83%	38 441

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

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	1 083 250	In Process	No challenges anticipated
71204240001	3	Office equipment: CFO	30 000	20 352	Order Issued to Supplier	No challenges anticipated
71301240001	4	Office furniture: Exec Manager Corporate Services	6 500	5 477	In Process	No challenges anticipated
71120006639	5	Office Furniture & Equipment: Man Planning&Dev	30 000	28 517	Order Issued to Supplier	No challenges anticipated
71602230001	6	Mosselbay JOC equipment	1 000 000	687 358	Order Issued to Supplier	No challenges anticipated
71801240001	7	Office of the executive manager Community: office equipment	30 000	25 426	Order Issued to Supplier	No challenges anticipated
71801310001	8	Firestation: George	73 897	73 896	In Process	No challenges anticipated
72305230001	9	Hazmat Rescue & Fire Equipment	150 000	143 859	Order Issued to Supplier	No challenges anticipated
74402100901	10	Landfill Site: PPE	26 577 183	589 963	In Process	Project does show delays - no risk of loss to GRDM as project is not grant funded.
71207230003	11	Routers	33 025	33 025	Completed	No challenges anticipated
71207230004	12	Network Infrastructure	166 987	166 987	Completed	No challenges anticipated
71301104031	13	Loud Speakers	3 500		In Process	No challenges anticipated
71408102304	14	Banners: Human Settlements	1 000		Order Issued to Supplier	No challenges anticipated
71408104002	15	Fridges: Human Settlements	3 000	2 695	Completed	No challenges anticipated
71408104103	16	IT Equipment: Human Settlements	14 000	13 509	Completed	No challenges anticipated
71408104122	17	Laptops: Human Settlements	72 500	35 930	Order Issued to Supplier	No challenges anticipated
71408400001	18	Office Furniture: Human Settlements	124 500	59 317	Order Issued to Supplier	No challenges anticipated
71207104112	19	Wireless Access Points	17 390	17 387	Completed	No challenges anticipated
71207102463	20	Replacing Urn	1 500	1 500	Completed	No challenges anticipated
71207104145	21	Monitor	2 195	2 195	Completed	No challenges anticipated
72205160002	22	Hot Springs Thatch Roofs	1 425 115	1 424 700	Completed	No challenges anticipated
71207104173	23	USB Port Replicator	4 779	4 778	Completed	No challenges anticipated
71602102321	24	Mobile Generators	1 600 000	0	In Process	No challenges anticipated
71801310002	25	Firestation: George	2 769 619	1 021 330	In Process	No challenges anticipated
72206102352	26	Electrical Equipment and tools	64 000	0	In Process	No challenges anticipated
71207102310	27	Backup Power System	116 623	0	In Process	No challenges anticipated
71207104152	28	Laptops	60 000	0	In Process	No challenges anticipated
71207104153	29	Manage Engine Licences	85 000	0	In Process	No challenges anticipated
71207104154	30	Network Cabinets	12 500	0	In Process	No challenges anticipated
Totals			38 504 813	5 454 356		

Commitments against capital for the month April 2023			
71207104152	28	Laptops	55 736,00
71207104154	30	Network Cabinets	12 478,65
71408400001	18	Office Furniture: Human Settlements	28 947,54
71602230001	6	Mosselbay JOC equipment	301 985,24
71801240001	7	Office of the executive manager Community: office equipment	2 779,78
71801310002	25	Firestation: George	539 260,95
72305230001	9	Hazmat Rescue & Fire Equipment	3 734,59
74402100901	10	Landfill Site: PPE	218 878,75
		Total Commitments	1 163 801,50

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	Year ID actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		140 851	224 260	115 997	47 289	115 997
Call investment deposits		276	5 000	5 276	83 000	5 276
Consumer debtors		11 152	4 368	10 590	114 589	10 590
Other debtors		(12 083)	42 789	24 719	46 516	24 719
Current portion of long-term receivables		4 341	4 246	4 293	4 293	4 293
Inventory		3 126	3 117	3 053	5 207	3 053
Total current assets		147 663	283 780	163 930	300 895	163 930
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	64 187	64 098	64 187
Investments in Associate		–	–	–	–	–
Property, plant and equipment		166 881	313 383	201 060	168 814	201 060
Biological		–	–	–	–	–
Intangible		1 538	(228)	913	1 418	913
Other non-current assets		–	–	–	–	–
Total non current assets		286 975	431 969	328 953	297 123	328 953
TOTAL ASSETS		434 638	715 749	492 882	598 018	492 882
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		(213)	536	100	100	100
Consumer deposits		406	374	468	1 061	468
Trade and other payables		32 954	948	34 722	3 768	34 722
Provisions		20 265	31 602	26 843	26 265	26 843
Total current liabilities		53 413	33 460	62 133	31 193	62 133
Non current liabilities						
Borrowing		725	236 166	26 583	–	26 583
Provisions		130 944	140 393	145 157	143 981	145 157
Total non current liabilities		131 669	376 559	171 740	143 981	171 740
TOTAL LIABILITIES		185 082	410 019	233 873	175 175	233 873
NET ASSETS	2	249 556	305 730	259 009	422 843	259 009
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		191 854	245 217	206 079	369 913	206 079
Reserves		57 702	60 513	52 930	52 930	52 930
TOTAL COMMUNITY WEALTH/EQUITY	2	249 556	305 730	259 009	422 843	259 009

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	-	-	-	0	(0)	-100%	-
Other revenue		(7 890)	81 249	79 608	17 876	23 435	64 895	(266 963)	-411%	79 608
Transfers and Subsidies - Operational		357 672	359 315	387 185	-	370 056	321 279	17 840	6%	387 185
Transfers and Subsidies - Capital		-	4 000	5 700	-	5 600	4 667	933	20%	5 700
Interest		2 978	9 010	9 560	1 320	7 450	4 892	2 558	52%	9 560
Dividends								-		
Payments										
Suppliers and employees		(122 886)	(477 594)	(484 514)	(30 975)	(355 595)	(392 109)	(282 475)	72%	(484 514)
Finance charges		-	(73)	(73)	-	-	(61)	(61)	100%	(73)
Transfers and Grants		-	(1 112)	(2 619)	(39)	(1 798)	(2 605)	(807)	-31%	(2 619)
NET CASH FROM/(USED) OPERATING ACTIVITIES		229 875	(14 037)	(5 154)	(19 548)	36 816	2 792	(34 024)	-1219%	(5 154)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments			27	28	(69 558)	(69 558)		-		
Payments										
Capital assets		(8 144)	(126 642)	(38 441)	(618)	(5 454)	(31 957)	(22 044)	69%	(38 441)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 144)	(126 615)	(38 413)	(70 176)	(75 012)	(31 957)	(22 044)	69%	(38 441)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	107 232	26 577	-	-	-	-		26 577
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	107 232	26 577	-	-	-	-		26 577
NET INCREASE/ (DECREASE) IN CASH HELD		221 730	(33 420)	(16 989)	(89 724)	(38 196)	(29 166)			(17 017)
Cash/cash equivalents at beginning:		169 752	263 042	142 058	130 289	168 485	142 058			142 058
Cash/cash equivalents at month/year end:		391 482	229 622	125 069		130 289	112 892			125 041

The municipal bank balance on 30 April 2023 totals R47 289 031 and there were short term deposits made of R50 000 000 and call account deposits of R33 000 000. Total cash available at month-end is therefore R130,289,031.

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

REPORTING MONTH: 30 APRIL 2023		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 April 2023	33 485 321,00	47 289 030,71
Other Cash & Cash Equivalents: Short term deposits	85 000 000,00	50 000 000,00
Other Cash & Cash Equivalents: Call accounts	50 000 000,00	33 000 000,00
Total Cash & Cash Equivalents:	168 485 321,00	130 289 030,71
LESS:	95 923 008,61	103 002 121,71
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	2 980 443,60	2 378 938,59
YTD Unspent Operational budget	27 484 902,01	35 165 520,12
Sub total	72 562 312,39	27 286 909,00
PLUS:	42 192 115,82	55 599 683,15
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	33 108 872,82	46 516 440,15
	114 754 428,21	82 886 592,15
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	61 820 101,21	29 952 265,15
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	57 197 986,21	25 330 150,15
Total actual April 2023 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	21 309 523,12	18 033 596,56

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

DC4 Garden Route - Supporting Table SC3 monthly Budget Statement - aged debtors - m10 April														
Description		NT Code	Budget Year 2022/23										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	Total over 90 days		
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 Arrear Debtor Accounts	1810	14	20	20	19	19	18	110	472	692	639	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	13 470	23 464	13 062	1 256	2 934	424	4 751	36 435	95 795	45 800	-	-	-
Total By Income Source	2000	13 484	23 483	13 081	1 275	2 953	442	4 861	36 907	96 487	46 439	-	-	-
2021/22 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	(51)	20	20	19	43	18	182	2 236	2 487	2 498	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	2	-	-	-	-	-	-	-	2	-	-	-	-
Other	2500	13 533	23 464	13 062	1 256	2 910	424	4 679	34 671	93 999	43 940	-	-	-
Total By Customer Group	2600	13 484	23 483	13 081	1 275	2 953	442	4 861	36 907	96 487	46 439	-	-	-

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.

Most of the firefighting accounts are disputed with regards to the origin of the fire and who is responsible for the payment of the account. The fire section has implemented an electronic system which will assist in the future with disputes.

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

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

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Budget Year 2022/23												Prior year totals for chart (same period)
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total		
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year			
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	15	34	59	1	-	6	46	585	747	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	15	34	59	1	-	6	46	585	747	-	

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

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

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 April 2023	Movements for the month		Balance as at 30 April 2023	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
Garden Route District Municipality						
Standard Bank	42 500 000,00	-17 500 000,00	-	25 000 000,00	343 263,70	2 658 569,18
ABSA	25 500 000,00	-10 500 000,00	-	15 000 000,00	202 865,75	1 267 690,42
Nedbank	17 000 000,00	-7 000 000,00	-	10 000 000,00	343 263,70	1 039 585,39
FNB	-	-	-	-	-	464 661,92
BANK DEPOSITS	85 000 000,00	-35 000 000,00	-	50 000 000,00	889 393,15	5 430 506,91

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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	–	179 755	182 448	(2 693)	-1,5%	182 938
Local Government Equitable Share		167 653	172 721	172 721	–	172 721	172 721	(0)	0,0%	172 721
Energy Efficiency and Demand Side Management Grant		–	1 000	1 000	–	1 000	833	167	20,0%	1 000
Expanded Public Works Programme Integrated Grant		2 071	2 440	2 440	–	2 440	2 440	–		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	–	–	1 455	(1 455)	-100,0%	1 778
Rural Road Asset Management Systems Grant		3 032	2 594	2 594	–	2 594	2 594	–		2 594
Provincial Government:		9 639	6 500	9 251	–	6 800	8 520	(1 720)	-20,2%	9 251
Capacity Building		9 639	6 500	9 251	–	6 800	8 520	(1 720)	-20,2%	9 251
Other grant providers:		172	41 000	39 840	–	1 135	33 200	(32 065)	-96,6%	39 840
Other Grants Received		172	41 000	39 840	–	1 135	33 200	(32 065)	-96,6%	39 840
								–		
Total Operating Transfers and Grants	5	183 567	228 660	232 030	–	187 690	224 169	(36 478)	-16,3%	232 030
Capital Transfers and Grants										
National Government:		–	4 000	4 000	–	4 000	3 333	667	20,0%	4 000
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	4 000	3 333	667	20,0%	4 000
Provincial Government:		–	–	1 600	–	1 600	1 333	267	20,0%	1 600
Capacity Building		–	–	1 600	–	1 600	1 333	267	20,0%	1 600
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		191	7 200	–	–	–	–	–		–
Other Grants Received		191	7 200	–	–	–	–	–		–
								–		
Total Capital Transfers and Grants	5	191	11 200	5 600	–	5 600	4 667	933	20,0%	5 600
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	183 758	239 860	237 630	–	193 290	228 835	(35 545)	-15,5%	237 630

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

7.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year1D actual	Year1D budget	Y1D variance	Y1D variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		8 926	8 439	10 217	748	6 150	8 979	(2 829)	-31,5%	10 217
Energy Efficiency and Demand Side Management Grant		–	1 000	1 000	93	188	833	(645)	-77,5%	1 000
Expanded Public Works Programme Integrated Grant		5 387	2 440	2 440	(60)	1 986	2 033	(47)	-2,3%	2 440
Local Government Financial Management Grant		990	1 000	1 000	24	457	834	(376)	-45,1%	1 000
Municipal Systems Improvement Grant		–	1 405	1 405	–	–	937	(937)	-100,0%	1 405
Rural Road Asset Management Systems Grant		2 549	2 594	2 594	86	1 921	2 887	(965)	-33,4%	2 594
Public Transport Network Grant		–	–	1 778	607	1 597	1 455	142	9,8%	1 778
Provincial Government:		169 627	179 655	200 491	12 517	160 581	158 088	2 493	1,6%	200 491
Infrastructure		166 019	173 155	192 255	14 258	155 745	151 877	3 868	2,5%	192 255
Capacity Building		3 607	6 500	8 236	(1 741)	4 836	6 211	(1 375)	-22,1%	8 236
Other grant providers:		161	–	339	509	573	295	278	94,4%	339
Expenditure on Other Grants		161	–	339	509	573	295	278	94,4%	339
Total operating expenditure of Transfers and Grants:		178 714	188 094	211 048	13 774	167 304	167 362	(58)	0,0%	211 048
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	4 000	4 000	–	1 083	3 333	(2 250)	-67,5%	4 000
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	1 083	3 333	(2 250)	-67,5%	4 000
Provincial Government:		–	–	1 815	17	111	1 509	(1 398)	-92,6%	1 815
Capacity Building		–	–	1 815	17	111	1 509			1 815
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		381	7 200	–	–	–	0	(0)	-100,0%	–
Expenditure on Other Grants		381	7 200	–	–	–	0	(0)	-100,0%	–
Total capital expenditure of Transfers and Grants		381	11 200	5 815	17	1 195	4 843	(3 648)	-75,3%	5 815
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		179 095	199 294	216 863	13 791	168 499	172 204	(3 706)	-2,2%	216 863

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

Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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)	1									
Basic Salaries and Wages		7 778	12 459	10 424	626	6 587	8 686	(2 099)	-24%	10 424
Pension and UIF Contributions		370	10	246	32	333	205	129	63%	246
Medical Aid Contributions		153	54	151	22	220	126	94	74%	151
Motor Vehicle Allowance		1 859	–	1 169	163	1 662	974	687	71%	1 169
Cellphone Allowance		1 035	20	586	80	807	488	319	65%	586
Housing Allowances		592	–	447	64	638	372	266	71%	447
Other benefits and allowances		42	–	263	46	399	219	180	82%	263
Sub Total - Councillors		11 829	12 542	13 286	1 034	10 646	11 072	(425)	-4%	13 286
% increase	4		6,0%	12,3%						12,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 431	6 119	5 871	386	4 612	4 751	(139)	-3%	5 871
Pension and UIF Contributions		(6 755)	1 178	1 963	52	615	1 636	(1 021)	-62%	1 963
Medical Aid Contributions		155	63	208	14	163	173	(10)	-6%	208
Overtime								–		
Performance Bonus		(28)	606	733	–	561	611	(49)	-8%	733
Motor Vehicle Allowance		822	527	856	57	672	714	(42)	-6%	856
Cellphone Allowance		81	114	195	11	148	163	(14)	-9%	195
Housing Allowances		321	–	370	22	281	308	(27)	-9%	370
Other benefits and allowances		31	–	25	–	8	21	(13)	-61%	25
Payments in lieu of leave		260	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations								–		
Sub Total - Senior Managers of Municipality		318	8 608	10 221	543	7 061	8 376	(1 315)	-16%	10 221
% increase	4		2604,8%	3111,5%						3111,5%
Other Municipal Staff										
Basic Salaries and Wages		161 970	172 635	166 654	11 593	139 177	139 192	(15)	0%	166 654
Pension and UIF Contributions		27 817	29 522	28 821	2 381	23 976	24 019	(42)	0%	28 821
Medical Aid Contributions		33 224	26 646	24 552	2 181	20 764	20 462	302	1%	24 552
Overtime		5 550	6 693	4 204	707	3 893	3 503	390	11%	4 204
Performance Bonus		10 608	12 374	12 928	55	13 178	10 773	2 404	22%	12 928
Motor Vehicle Allowance		10 474	10 498	11 821	959	9 965	9 850	115	1%	11 821
Cellphone Allowance		129	124	132	14	107	111	(4)	-4%	132
Housing Allowances		2 370	3 137	2 481	198	2 042	2 067	(25)	-1%	2 481
Other benefits and allowances		16 947	10 444	8 452	643	7 208	7 043	166	2%	8 452
Payments in lieu of leave		2 231	1 213	7 551	278	5 872	6 293	(421)	-7%	7 551
Long service awards		–	80	–	–	–	–	–	–	–
Post-retirement benefit obligations		3 671	6 694	6 694	–	–	5 579	(5 579)	-100%	6 694
Sub Total - Other Municipal Staff		274 990	280 061	274 290	19 081	226 183	228 893	(2 710)	-1%	274 290
% increase	4		1,8%	-0,3%						-0,3%
Total Parent Municipality		287 137	301 212	297 796	20 658	243 890	248 340	(4 450)	-2%	297 796

Remuneration related expenditure for the month ended 30 April 2023 amounted to R20,657,871.

Section 9 – Municipal manager's quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 22/23
Date: 10 May 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, M STRATU, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

- ☐ **The monthly budget statement**
 - ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
 - ☐ Mid- year budget and performance assessment
- for the month ended **30 April 2023**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Monda STRATU

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

Signature [Signature]
Date 10/5/2023