



2023/2024
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M01: 31 July 2023



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

Table of Contents	2
Glossary	3
Legislative Framework	4
PART 1 – IN YEAR REPORT	5
Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	7
PART 2 – SUPPORTING DOCUMENTATION	
Section 4 – Debtor’s analysis	19
Section 5 – Creditors analysis	20
Section 6 – Investment portfolio analysis	20
Section 7 – Allocation and grant receipts and expenditure	21
Section 8 – Expenditure on councillor and staff related expenditure	22
Section 9 – Municipal Manager’s quality certification	23

Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTD – Year to Date Budget

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 31 July 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 31 July 2023 amounted to **R92,826,247 (YTD: R43,161,000)** which represents **18%** of the total budgeted figure of **R526,418,230 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month ended 31 July 2023 amounted to **R31,250,804 (YTD: R44,350,000)** with a total budgeted figure of **R532,204,428 (including Roads)**, the operational expenditure for the month is **6.0%** of the total budget. The majority of the expenditure relates to Employee and Councillor remuneration costs of R24,102,444 (**77%** of the monthly expenditure).

Capital Expenditure

The capital budget for the financial year amounts to **R 158,300,075**. Capital expenditure of **R2,098,525** was recorded for the month ended 31 July 2023. This expenditure was incurred for the Fire station construction. The largest item on the capital budget R143,981,000 is the construction of the regional landfill site and construction commenced to the end of the 2022/2023 financial year.

Refer to page 15 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 (refer to pages 11 to 13).

2.4 Remedial or corrective steps

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

Conclusion

Detailed analysis of the municipal performance for the month ended 31 July 2023 is presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
	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	-	37 688	-	-	-	3 141	(3 141)	-100%	37 688
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	212 004	-	76 911	76 911	17 667	59 244	335%	212 004
Other own revenue	-	268 245	-	15 915	15 915	22 354	(6 439)	-29%	-
Total Revenue (excluding capital transfers and contributions)	-	517 937	-	92 826	92 826	43 161	49 665	115%	517 937
Employee costs	-	300 666	-	23 111	23 091	25 055	(1 964)	-8%	300 666
Remuneration of Councillors	-	14 216	-	991	991	1 185	(193)	-16%	14 216
Depreciation and amortisation	-	5 106	-	451	451	426	26	6%	5 106
Interest	-	8 820	-	-	-	735	(735)	-100%	8 820
Inventory consumed and bulk purchases	-	51 861	-	2 687	2 687	4 322	(1 635)	-38%	51 861
Transfers and subsidies	-	2 501	-	(4)	(4)	208	(212)	-102%	2 501
Other expenditure	-	149 034	-	4 014	4 014	12 420	(8 405)	-68%	149 034
Total Expenditure	-	532 204	-	31 251	31 231	44 350	(13 119)	-30%	532 204
Surplus/(Deficit)	-	(14 267)	-	61 575	61 595	(1 189)	62 784	-5280%	(14 267)
Transfers and subsidies - capital (monetary)	-	8 481	-	-	-	707	(707)	-100%	8 481
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(5 786)	-	61 575	61 595	(482)	62 077	-12872%	(5 786)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(5 786)	-	61 575	61 595	(482)	62 077	-12872%	(5 786)
Capital expenditure & funds sources									
Capital expenditure	-	158 300	-	2 099	2 099	13 192	(11 093)	-84%	158 300
Capital transfers recognised	-	8 481	-	-	-	707	(707)	-100%	8 481
Borrowing	-	143 981	-	-	-	11 998	(11 998)	-100%	143 981
Internally generated funds	-	5 838	-	2 099	2 099	487	1 612	331%	5 838
Total sources of capital funds	-	158 300	-	2 099	2 099	13 192	(11 093)	-84%	158 300
Financial position									
Total current assets	-	149 940	-	-	196 680	-	-	-	149 940
Total non current assets	-	482 146	-	-	316 884	-	-	-	482 146
Total current liabilities	-	62 133	-	-	36 254	-	-	-	62 133
Total non current liabilities	-	316 731	-	-	155 043	-	-	-	316 731
Community wealth/Equity	-	253 223	-	-	322 267	-	-	-	253 223
Cash flows									
Net cash from (used) operating	-	(4 936)	-	35 600	35 600	(411)	(36 011)	8765%	(4 936)
Net cash from (used) investing	-	(158 300)	-	(2 099)	(2 099)	(13 192)	(11 093)	84%	(158 300)
Net cash from (used) financing	-	143 732	-	13 912	13 912	17 386	3 474	20%	143 732
Cash/cash equivalents at the month/year end	-	101 769	-	167 553	167 553	125 056	(42 497)	-34%	100 635
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	-	14 005	1 370	599	1 471	747	8 058	34 255	73 723
Creditors Age Analysis									
Total Creditors	-	449	2 208	109	5	1	5	421	3 904

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

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

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

Description	Ref	Budget Year 2023/24								
		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		-	275 990	-	78 891	78 891	22 999	55 892	243%	275 990
Executive and council		-	274 960	-	78 479	78 479	22 913	55 566	243%	274 960
Finance and administration		-	1 029	-	412	412	86	326	380%	1 029
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	15 036	-	306	306	1 253	(946)	-76%	15 036
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	14 597	-	276	276	1 216	(940)	-77%	14 597
Public safety		-	-	-	4	4	-	4	0%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	439	-	26	26	37	(10)	-28%	439
Economic and environmental services		-	195 060	-	13 629	13 629	16 255	(2 626)	-16%	195 060
Planning and development		-	-	-	382	382	-	382	0%	-
Road transport		-	194 878	-	13 240	13 240	16 240	(2 999)	-18%	194 878
Environmental protection		-	183	-	7	7	15	(8)	-53%	183
Trading services		-	40 332	-	-	-	3 361	(3 361)	-100%	40 332
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	40 332	-	-	-	3 361	(3 361)	-100%	40 332
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	526 418	-	92 826	92 826	43 868	48 958	112%	526 418
Expenditure - Functional										
Governance and administration		-	182 063	-	10 330	10 330	15 172	(4 842)	-32%	182 063
Executive and council		-	55 515	-	2 448	2 448	4 626	(2 178)	-47%	55 515
Finance and administration		-	123 362	-	7 629	7 629	10 280	(2 651)	-26%	123 362
Internal audit		-	3 186	-	252	252	265	(13)	-5%	3 186
Community and public safety		-	91 305	-	5 563	5 563	7 609	(2 046)	-27%	91 305
Community and social services		-	8 016	-	517	517	668	(151)	-23%	8 016
Sport and recreation		-	14 322	-	645	645	1 193	(549)	-46%	14 322
Public safety		-	28 546	-	1 657	1 657	2 379	(722)	-30%	28 546
Housing		-	-	-	-	-	-	-	-	-
Health		-	40 421	-	2 744	2 744	3 368	(625)	-19%	40 421
Economic and environmental services		-	218 159	-	15 068	15 068	18 180	(3 112)	-17%	218 159
Planning and development		-	18 300	-	1 262	1 262	1 525	(263)	-17%	18 300
Road transport		-	195 904	-	13 474	13 474	16 325	(2 851)	-17%	195 904
Environmental protection		-	3 955	-	332	332	330	2	1%	3 955
Trading services		-	38 047	-	193	193	3 171	(2 977)	-94%	38 047
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	38 047	-	193	193	3 171	(2 977)	-94%	38 047
Other		-	2 630	-	97	97	219	(122)	-56%	2 630
Total Expenditure - Functional	3	-	532 204	-	31 251	31 251	44 350	(13 100)	-30%	532 204
Surplus/ (Deficit) for the year		-	(5 786)	-	61 575	61 575	(482)	62 058	-12868%	(5 786)

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

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	-	274 960	-	78 479	78 479	22 913	55 566	242,5%	274 960
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	372	372	-	372	-	-
Vote 4 - Financial Services (cont)		-	-	-	1	1	-	1	-	-
Vote 5 - Corporate Services		-	1 029	-	39	39	86	(46)	-54,1%	1 029
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	439	-	26	26	37	(10)	-27,5%	439
Vote 8 - Community Services (cont)		-	40 515	-	8	8	3 376	(3 368)	-99,8%	40 515
Vote 9 - Planning and Economic Development		-	-	-	3	3	-	3	-	-
Vote 10 - Planning and Economic Development (cont)		-	7 612	-	581	581	634	(54)	-8,5%	7 612
Vote 11 - Planning and Economic Development(cont2)		-	6 985	-	77	77	582	(505)	-86,7%	6 985
Vote 12 - Roads		-	194 878	-	13 240	13 240	16 240	(2 999)	-18,5%	194 878
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	526 418	-	92 826	92 826	43 868	48 958	111,6%	526 418
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	-	63 758	-	2 948	2 948	5 313	(2 365)	-44,5%	63 758
Vote 2 - Office of the Municipal Manager (cont)		-	6 734	-	531	531	561	(30)	-5,3%	6 734
Vote 3 - Financial Services		-	22 124	-	1 315	1 315	1 844	(529)	-28,7%	22 124
Vote 4 - Financial Services (cont)		-	6 511	-	528	528	543	(14)	-2,7%	6 511
Vote 5 - Corporate Services		-	37 456	-	2 096	2 096	3 121	(1 025)	-32,8%	37 456
Vote 6 - Corporate Services (cont)		-	29 874	-	1 875	1 875	2 490	(614)	-24,7%	29 874
Vote 7 - Community Services		-	52 804	-	3 548	3 548	4 400	(852)	-19,4%	52 804
Vote 8 - Community Services (cont)		-	69 242	-	2 124	2 124	5 770	(3 646)	-63,2%	69 242
Vote 9 - Planning and Economic Development		-	20 176	-	1 298	1 298	1 681	(383)	-22,8%	20 176
Vote 10 - Planning and Economic Development (cont)		-	23 326	-	1 331	1 331	1 944	(613)	-31,5%	23 326
Vote 11 - Planning and Economic Development(cont2)		-	4 296	-	181	181	358	(177)	-49,5%	4 296
Vote 12 - Roads		-	124 074	-	8 859	8 859	10 340	(1 481)	-14,3%	124 074
Vote 13 - Roads (cont)		-	71 830	-	4 615	4 615	5 986	(1 370)	-22,9%	71 830
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	532 204	-	31 251	31 251	44 350	(13 100)	-29,5%	532 204
Surplus/ (Deficit) for the year	2	-	(5 786)	-	61 575	61 575	(482)	62 058	-12868,3%	(5 786)

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

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity							-			
Service charges - Water							-			
Service charges - Waste Water Management							-			
Service charges - Waste management		-	37 688	-	-	-	3 141	(3 141)	-100%	37 688
Sale of Goods and Rendering of Services		-	26 779	-	317	317	2 232	(1 915)	-86%	26 779
Agency services		-	214 389	-	1 500	1 500	17 866	(16 366)	-92%	214 389
Interest										
Interest earned from Receivables		-	3 371	-	414	414	281	133	47%	3 371
Interest from Current and Non Current Assets		-	10 134	-	-	-	844	(844)		10 134
Dividends										
Rent on Land		-	627	-	40	40	52	(12)		627
Rental from Fixed Assets		-	3 377	-	105	105	281	(176)	-63%	3 377
Licence and permits										
Operational Revenue		-	9 386	-	13 536	13 536	782	12 753	1630%	9 386
Non-Exchange Revenue										
Property rates										
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits										
Licence and permits		-	183	-	4	4	15	(11)		183
Transfers and subsidies - Operational		-	212 004	-	76 911	76 911	17 667	59 244		212 004
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	517 937	-	92 826	92 826	43 161	49 665	115%	517 937
Expenditure By Type										
Employee related costs		-	300 666	-	23 111	23 091	25 055	(1 964)	-8%	300 666
Remuneration of councillors		-	14 216	-	991	991	1 185	(193)	-16%	14 216
Bulk purchases - electricity										
Inventory consumed		-	51 861	-	2 687	2 687	4 322	(1 635)	-38%	51 861
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		-	5 106	-	451	451	426	26	6%	5 106
Interest		-	8 820	-	-	-	735	(735)	-100%	8 820
Contracted services		-	81 910	-	793	793	6 826	(6 033)	-88%	81 910
Transfers and subsidies		-	2 501	-	(4)	(4)	208	(212)	-102%	2 501
Irrecoverable debts written off		-	2 100	-	-	-	175	(175)	-100%	2 100
Operational costs		-	64 950	-	3 240	3 240	5 412	(2 173)	-40%	64 950
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	75	-	(18)	(18)	6	(25)	-395%	75
Total Expenditure		-	532 204	-	31 251	31 231	44 350	(13 119)	-30%	532 204
Surplus/(Deficit)		-	(14 267)	-	61 575	61 595	(1 189)	62 784	(0)	(14 267)
Transfers and subsidies - capital (monetary allocations)										
		-	8 481	-	-	-	707	(707)	(0)	8 481
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	(5 786)	-	61 575	61 595	(482)			(5 786)
Income Tax										
Surplus/(Deficit) after income tax		-	(5 786)	-	61 575	61 595	(482)			(5 786)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		-	(5 786)	-	61 575	61 595	(482)			(5 786)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		-	(5 786)	-	61 575	61 595	(482)			(5 786)

Revenue by Source

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

Sales of Goods and Rendering of Services:

The income for rental of facilities and equipment reported for the month ended 31 July 2023 amounts to R316,580 (YTD: R2,2232,000).

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. Revenue from agency services was recorded for the month ended 31 July 2023 to the amount of R1,499,637 (YTD: R17,866,000)

Interest earned from Receivables / Outstanding debtors

The interest on outstanding debtors for the month of 31 July 2023 amounts to R413,864 (YTD: R281,000).

Interest earned from Current and Non-Current Assets / 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. No interest was recorded as at 31 July 2023.

Rent on Land

The income received from rental on land amounts to R39,932 for the month ended 31 July 2023 (YTD: R52,000).

Rental from Fixed Assets of facilities and equipment

The income for rental of facilities and equipment reported for the month ended 31 July 2023 amounts to R105,048 (YTD: R281,000).

Operational Revenue

Operational revenue reflects an amount of R13,535,562 for the month ended 31 July 2023 (YTD: R782,000). Operational revenue mostly consists of the following: Administrative handling fees and Staff Recoveries.

Licences and permits

The income received for licences and permits for the month ended 31 July 2023 amounts to R4,438 (YTD: R15,000).

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 R74,305,000 (Total allocation R178,333,000) for the Equitable Share and R1,560,000 for Safety Implementation Grant (WOSA) was received during July 2023, this is the total grant allocation received in full. The municipality also received R1,046,000 in respect of the SETA funding (Skills Mecca) during July 2023 as per the SLA.

Expenditure by Type

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

Employee Related cost / Remuneration of councillors

Remuneration related expenditure (councillors and staff) for the month ended 31 July 2023 amounted to R24,102,444 (YTD: R26,240,000) of a budgeted amount R314,881,530 that represents 8% of the total budgeted amount and 77% of the monthly expenditure.

Inventory Consumed

Other materials consists of all inventory consumed purchases for materials and supplies amounts to R2,687,057 (YTD: R4,322,000) for the month ended 31 July 2023 against a total budgeted amount of R51,860,557.

Debt Impairment / Depreciation and amortisation.

Depreciation of R451,195 was recognised in July 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 (Phoenix) of the financial system. The Asset Verification module has been implemented – the GRAP implementation testing will be performed during the 2023/2024 financial year.

Contracted services

The contracted services for the month ended 31 July 2023 amounts to R792,896 (YTD: R6,645,703) against a total budgeted amount of R81,910,022.

Transfers and subsidies

The transfers and subsidies expenditure for the month ended 31 July 2023 amounts to R0 against a budgeted amount of R2,501,348, during the month a receipt of R4,000 was processed against an expenditure vote by the debtors section, will be corrected in August 2023, hence the negative amount reflected.

Other costs

Other expenditure reflects all other expenses not specifically mentioned and amounts to R3,292,612 for month ended 31 July 2023.

The other expenditure consists of the following:

- Travel and Subsistence
- Operating Projects (own funds)
- Bank Charges
- Advertisements
- Telephone costs
- Municipal Accounts
- Software licenses
- Internet fees

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

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

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		-	250	-	-	-	21	(21)	-100%	250
Vote 7 - Community Services		-	8 619	-	2 099	2 099	718	1 380	192%	8 619
Vote 8 - Community Services (cont)		-	144 631	-	-	-	12 053	(12 053)	-100%	144 631
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	4 800	-	-	-	400	(400)	-100%	4 800
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	158 300	-	2 099	2 099	13 192	(11 093)	-84%	158 300
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	158 300	-	2 099	2 099	13 192	(11 093)	-84%	158 300

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

SCOA config	Nr.	Project description	Original Budget R'000	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71010110001	1	Upgrading of buildings - Retrofitting EEDS	4 000 000,00	0		In Process	No challenges anticipated
71207230002	2	Replacing ICT Capital Equipment beyond economical	250 000,00	0		In Process	No challenges anticipated
71801310001	3	Firestation: George	4 638 075,00	0	2 098 525	Order Issued to Supplier	No challenges anticipated
71801310002	4	Firestation: George	3 000 000,00	0		In Process	No challenges anticipated
71801330001	5	Firefighting Vehicle (bakkie)	981 000,00	0		In Process	No challenges anticipated
73602102302	6	Vehicle (bakkie)	800 000,00	0		In Process	No challenges anticipated
72305230001	7	Hazmat Rescue & Fire Equipment	150 000,00	0		In Process	No challenges anticipated
72305230005	8	Hazardous Materials Equipment	500 000,00	0		In Process	No challenges anticipated
74402100901	9	Landfill Site: PPE	143 981 000,00	0		In Process	No challenges anticipated
Totals			158 300 075,00	0	2 098 525		

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification,			
Commitments against capital for the month July 2023			
71801310001	3	Firestation: George	42 493,75
74402100901	9	Landfill Site: PPE	473 985,77
		Total Commitments	516 479,52

The largest item on the capital budget is the construction of the regional landfill site (R143 981 000).

3.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	Year ID actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	100 110	-	167 553	100 110
Trade and other receivables from exchange transactions		-	16 279	-	14 531	16 279
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	4 293	-	4 293	4 293
Inventory		-	2 979	-	2 593	2 979
VAT		-	6 060	-	7 709	6 060
Other current assets		-	20 220	-	-	20 220
Total current assets		-	149 940	-	196 680	149 940
Non current assets						
Investments		-	28	-	-	28
Investment property		-	64 187	-	64 077	64 187
Property, plant and equipment		-	355 193	-	190 043	355 193
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	(26)	-	-	(26)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	62 764	-	62 764	62 764
Other non-current assets						
Total non current assets		-	482 146	-	316 884	482 146
TOTAL ASSETS		-	632 086	-	513 564	632 086
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	100	-	100	100
Consumer deposits		-	468	-	1 196	468
Trade and other payables from exchange transactions		-	27 928	-	3 114	27 928
Trade and other payables from non-exchange transactions		-	4 588	-	4 576	4 588
Provision		-	26 843	-	25 945	26 843
VAT		-	2 207	-	1 323	2 207
Other current liabilities						
Total current liabilities		-	62 133	-	36 254	62 133
Non current liabilities						
Financial liabilities		-	170 315	-	13 917	170 315
Provision		-	12 024	-	12 159	12 024
Long term portion of trade payables						
Other non-current liabilities		-	134 391	-	128 966	134 391
Total non current liabilities		-	316 731	-	155 043	316 731
TOTAL LIABILITIES		-	378 864	-	191 297	378 864
NET ASSETS	2	-	253 223	-	322 267	253 223
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	200 293	-	269 351	200 293
Reserves and funds		-	52 930	-	52 915	52 930
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	253 223	-	322 267	253 223

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2022/23	Budget Year 2023/24							
		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		-	37 688	-	-	-	3 141	(3 141)	-100%	37 688
Other revenue		-	54 770	-	15 915	15 915	4 564	11 351	249%	54 770
Transfers and Subsidies - Operational		-	405 154	-	76 911	76 911	33 763	43 148	128%	405 154
Transfers and Subsidies - Capital		-	8 481	-	-	-	707	(707)	-100%	8 481
Interest		-	10 134	-	0	0	844	(844)	-100%	10 134
Dividends										
Payments										
Suppliers and employees		-	(512 343)	-	(57 226)	(57 226)	(42 695)	14 531	-34%	(512 343)
Interest		-	(8 820)	-	-	-	(735)	(735)	100%	(8 820)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES			(4 936)	-	35 600	35 600	(411)	(36 011)	8765%	(4 936)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(158 300)	-	(2 099)	(2 099)	(13 192)	(11 093)	84%	(158 300)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(158 300)	-	(2 099)	(2 099)	(13 192)	(11 093)	84%	(158 300)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		-	143 732	-	13 912	13 912	17 386	(3 474)	-20%	143 732
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES			143 732	-	13 912	13 912	17 386	3 474	20%	143 732
NET INCREASE/ (DECREASE) IN CASH HELD			(19 504)	-	47 413	47 413	3 783			(19 504)
Cash/cash equivalents at beginning:		-	121 273	-	120 140	120 140	121 273			120 140
Cash/cash equivalents at month/year end:		-	101 769	-	167 553	167 553	125 056			100 635

The municipal bank balance at 31 July 2023 totals R58 553 433 and there was short term deposits made of R85 000 000 and call account deposits of R24 000 000. Total cash available at month-end is therefore R167,553,435.

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

REPORTING MONTH: 31 JULY 2023		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 July 2023	120 139 702,00	58 553 435,34
Other Cash & Cash Equivalents: Short term deposits	-	85 000 000,00
Other Cash & Cash Equivalents: Call accounts	-	24 000 000,00
Total Cash & Cash Equivalents:	120 139 702,00	167 553 435,34
LESS:	65 699 432,34	124 614 562,89
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	241 769,34	3 739 000,00
YTD Unspent Operational budget	-	55 417 899,89
Sub total	54 440 269,66	42 938 872,45
PLUS:	22 240 516,00	35 336 500,00
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	13 157 273,00	26 253 257,00
	76 680 785,66	78 275 372,45
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	23 746 458,66	25 341 045,45
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	19 124 343,66	20 718 930,45
Total actual July 2023 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	25 772 172,25	18 154 819,70

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 2023/24										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-ex change 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	19	26	23	23	22	22	120	489	744	676	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	13 199	13 979	1 347	576	1 449	724	7 939	33 766	72 978	44 453	-	-	
Total By Income Source	2000	13 218	14 005	1 370	599	1 471	747	8 058	34 255	73 723	45 130	-	-	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	10	122	85	23	22	22	489	2 217	2 991	2 774	-	-	
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	
Households	2400	2	-	-	-	-	-	-	-	2	-	-	-	
Other	2500	13 206	13 883	1 286	576	1 449	724	7 570	32 038	70 730	42 356	-	-	
Total By Customer Group	2600	13 218	14 005	1 370	599	1 471	747	8 058	34 255	73 723	45 130	-	-	

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

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

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

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

Section 5 – Creditors' analysis

Supporting Table C4

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

Description	NT Code	Budget Year 2023/24									Total	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			
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	706	438	2 208	109	5	1	5	421	3 892	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	12	-	-	-	-	-	-	12	-	
Total By Customer Type	1000	706	449	2 208	109	5	1	5	421	3 904	-	

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 July 2023	Movements for the month		Balance as at 31 July 2023	Interest earned	
		Investments matured	Investments made		Month	Year to date
Garden Route District Municipality						
Standard Bank	-		-32 000 000,00	-32 000 000,00		-
ABSA	-		-32 500 000,00	-32 500 000,00		-
Nedbank	-		-20 500 000,00	-20 500 000,00		-
BANK DEPOSITS	-	-	-85 000 000,00	-85 000 000,00	-	-

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year 1D actual	Year 1D budget	Y1D variance	Y1D variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	185 267	-	74 305	74 305	15 439	58 866	381,3%	185 267
Local Government Equitable Share		-	178 333	-	74 305	74 305	14 861	59 444	400,0%	178 333
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	2 180	-	-	-	182	(182)	-100,0%	2 180
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 000	-	-	-	83	(83)	-100,0%	1 000
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	1 000	-	-	-	83	(83)	-100,0%	1 000
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	2 754	-	-	-	230	(230)	-100,0%	2 754
Provincial Government:		-	6 560	-	1 560	1 560	547	1 013	185,4%	6 560
Capacity Building		-	6 560	-	1 560	1 560	547	1 013	185,4%	6 560
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Other grant providers:		-	20 177	-	1 046	1 046	1 681	(635)	-37,8%	20 177
Other Grants Received		-	20 177	-	1 046	1 046	1 681	(635)	-37,8%	20 177
Total Operating Transfers and Grants	5	-	212 004	-	76 911	76 911	17 667	59 244	335,3%	212 004
Capital Transfers and Grants										
National Government:		-	4 000	-	-	-	333	(333)	-100,0%	4 000
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	4 000	-	-	-	333	(333)	-100,0%	4 000
Provincial Government:		-	4 481	-	-	-	373	(373)	-100,0%	4 481
Infrastructure		-	4 481	-	-	-	373	(373)	-100,0%	4 481
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	8 481	-	-	-	707	(707)	-100,0%	8 481
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	220 485	-	76 911	76 911	18 374	58 538	318,6%	220 485

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

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

Supporting Table C8

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	11 153	-	600	600	929	(330)	-35%	11 153
Pension and UIF Contributions		-	263	-	29	29	22	7	33%	263
Medical Aid Contributions		-	162	-	18	18	14	4	30%	162
Motor Vehicle Allowance		-	1 251	-	164	164	104	60	57%	1 251
Cellphone Allowance		-	627	-	81	81	52	29	55%	627
Housing Allowances		-	478	-	64	64	40	24	60%	478
Other benefits and allow ances		-	281	-	36	36	23	13	55%	281
Sub Total - Councillors		-	14 216	-	991	991	1 185	(193)	-16%	14 216
% increase	4		0,0%							0,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	6 223	-	461	461	519	(57)	-11%	6 223
Pension and UIF Contributions		-	2 093	-	66	66	174	(109)	-62%	2 093
Medical Aid Contributions		-	220	-	20	20	18	2	10%	220
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	777	-	-	-	65	(65)	-100%	777
Motor Vehicle Allowance		-	908	-	69	69	76	(7)	-9%	908
Cellphone Allowance		-	207	-	11	11	17	(6)	-34%	207
Housing Allowances		-	392	-	22	22	33	(11)	-33%	392
Other benefits and allow ances		-	22	-	1	1	2	(0)	-27%	22
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	4	-	-	-	0	-	-	4
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	10 846	-	651	651	904	(253)	-28%	10 846
% increase	4		0,0%							0,0%
Other Municipal Staff										
Basic Salaries and Wages		-	177 307	-	14 917	14 917	14 776	142	1%	177 307
Pension and UIF Contributions		-	30 745	-	2 480	2 480	2 562	(82)	-3%	30 745
Medical Aid Contributions		-	26 234	-	2 169	2 169	2 186	(17)	-1%	26 234
Overtime		-	4 255	-	468	468	355	113	32%	4 255
Performance Bonus		-	13 309	-	35	35	1 109	(1 074)	-97%	13 309
Motor Vehicle Allowance		-	13 787	-	1 034	1 034	1 149	(115)	-10%	13 787
Cellphone Allowance		-	131	-	10	10	11	(1)	-9%	131
Housing Allowances		-	2 929	-	204	204	244	(40)	-16%	2 929
Other benefits and allow ances		-	7 132	-	655	635	594	40	7%	7 132
Payments in lieu of leave		-	5 608	-	353	353	467	(114)	-24%	5 608
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	7 163	-	-	-	597	(597)	-100%	7 163
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	1 220	-	136	136	102	35	34%	1 220
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	289 820	-	22 461	22 441	24 152	(1 711)	-7%	289 820
% increase	4		0,0%							0,0%
Total Parent Municipality		-	314 882	-	24 103	24 083	26 240	(2 157)	-8%	314 882

Remuneration related expenditure for the month ended 31 July 2023 amounted to R24,102,444.

Section 9 – Municipal manager’s quality certification



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

Tel: 044 803 1300
Fax: 086 555 6303
E-mail: info@gardenroute.gov.za
www.gardenroute.gov.za

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 23/24
Date: 14 August 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 month ended **31 July 2023**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MARISE STRATU.

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

Signature 
Date 15/08/2023