



2023/2024
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M04: 31 October 2023



Garden Route District Municipality
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Glossary:

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

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

YTDB – Year to Date Budget

YTDA – Year to Date Actual

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 October 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 October 2023 amounted to **R 21,920,143 (YTDA: R 162, 604,669 and YTDB: R176,264,815)** which represents **4%** of the total adjusted budgeted figure of **R518,223,000 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month ended 31 October 2023 amounted to **R36,166,849 (YTDA: R139,608,006 and YTDB: R177,479,680)** with a total adjusted budgeted figure of **R532,490,000 (including Roads)**. The operational expenditure for the month is **7%** of the total budget. The majority of the expenditure relates to Employee and Councillor remuneration costs of R23,642,986 (**65%** of the monthly expenditure).

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R 162,400,075**. Capital expenditure of **R5,072,406** was recorded for the month ended 31 October 2023. 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 October 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 - M04 October

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	37 688	–	–	12 563	(12 563)	-100%	37 688
Investment revenue	–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	–	212 004	212 290	–	80 473	70 746	9 727	14%	212 290
Other own revenue	–	268 245	268 245	21 920	75 624	89 415	(13 791)	-15%	–
Total Revenue (excluding capital transfers and contributions)	–	517 937	518 223	21 920	156 097	172 724	(16 627)	-10%	518 223
Employee costs	–	300 666	301 604	22 650	93 060	101 087	(8 028)	-8%	301 604
Remuneration of Councillors	–	14 216	14 216	993	4 545	4 739	(194)	-4%	14 216
Depreciation and amortisation	–	5 106	5 106	451	1 805	1 702	103	6%	5 106
Interest	–	8 820	8 820	128	368	2 940	(2 572)	-87%	8 820
Inventory consumed and bulk purchases	–	51 861	49 263	3 995	12 428	14 689	(2 261)	-15%	49 263
Transfers and subsidies	–	2 501	2 397	77	280	594	(314)	-53%	2 397
Other expenditure	–	149 034	151 084	7 872	27 123	51 728	(24 605)	-48%	151 084
Total Expenditure	–	532 204	532 490	36 167	139 608	177 480	(37 872)	-21%	532 490
Surplus/(Deficit)	–	(14 267)	(14 267)	(14 247)	16 489	(4 756)	21 245	-447%	(14 267)
Transfers and subsidies - capital (monetary)	–	8 481	12 581	–	6 481	4 097	2 384	58%	12 581
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	(5 786)	(1 686)	(14 247)	22 970	(659)	23 629	-3584%	(1 686)
Share of surplus/ (deficit) of associate	–	–	–	–	27	–	27	#DIV/0!	–
Surplus/ (Deficit) for the year	–	(5 786)	(1 686)	(14 247)	22 997	(659)	23 656	-3588%	(1 686)
Capital expenditure & funds sources									
Capital expenditure	–	158 300	162 400	5 072	16 641	54 036	(37 396)	-69%	162 400
Capital transfers recognised	–	8 481	12 581	2 406	3 887	4 097	(210)	-5%	12 581
Borrowing	–	143 981	143 981	2 636	9 395	47 994	(38 599)	-80%	143 981
Internally generated funds	–	5 838	5 838	30	3 359	1 946	1 413	73%	5 838
Total sources of capital funds	–	158 300	162 400	5 072	16 641	54 036	(37 396)	-69%	162 400
Financial position									
Total current assets	–	149 940	167 995		161 733				167 995
Total non current assets	–	482 146	472 763		330 305				472 763
Total current liabilities	–	62 133	74 173		60 009				74 173
Total non current liabilities	–	316 731	313 202		155 557				313 202
Community wealth/Equity	–	253 223	253 383		276 472				253 383
Cash flows									
Net cash from (used) operating	–	(4 936)	(941)	(19 658)	(22 584)	(615)	21 969	-3570%	(941)
Net cash from (used) investing	–	(158 272)	(162 372)	(5 072)	(16 641)	(54 036)	(37 396)	69%	(162 372)
Net cash from (used) financing	–	144 200	170 946	–	14 495	58 085	43 590	75%	170 946
Cash/cash equivalents at the month/year end	–	81 102	149 452	99 048	99 048	145 251	46 203	32%	131 412
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	–	14 619	13 024	592	748	981	7 520	37 335	92 276
Creditors Age Analysis									
Total Creditors	–	384	149	–	308	–	11	421	2 119

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) - M04 October

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									
Revenue - Functional										
Governance and administration		-	275 990	268 354	3 321	98 004	89 337	8 667	10%	268 354
Executive and council		-	274 960	259 482	2 945	96 435	86 380	10 055	12%	259 482
Finance and administration		-	1 029	8 873	376	1 570	2 958	(1 388)	-47%	8 873
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	15 036	23 686	579	2 153	7 895	(5 742)	-73%	23 686
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	14 597	14 154	456	1 845	4 718	(2 873)	-61%	14 154
Public safety		-	-	9 094	81	161	3 031	(2 870)	-95%	9 094
Housing		-	-	-	-	-	-	-	-	-
Health		-	439	439	42	147	146	1	1%	439
Economic and environmental services		-	195 060	198 431	18 020	62 447	66 144	(3 696)	-6%	198 431
Planning and development		-	-	3 371	377	1 519	1 124	396	35%	3 371
Road transport		-	194 878	194 878	17 640	60 895	64 959	(4 064)	-6%	194 878
Environmental protection		-	183	183	2	33	61	(28)	-45%	183
Trading services		-	40 332	40 332	-	-	13 444	(13 444)	-100%	40 332
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	40 332	40 332	-	-	13 444	(13 444)	-100%	40 332
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	528 418	530 804	21 920	162 605	176 820	(14 216)	-8%	530 804
Expenditure - Functional										
Governance and administration		-	182 063	182 249	11 667	49 086	60 738	(11 652)	-19%	182 249
Executive and council		-	55 515	55 515	3 332	13 867	18 505	(4 638)	-25%	55 515
Finance and administration		-	123 362	123 548	8 081	34 225	41 172	(6 947)	-17%	123 548
Internal audit		-	3 186	3 186	255	994	1 062	(68)	-6%	3 186
Community and public safety		-	91 305	91 333	6 596	24 330	30 390	(6 061)	-20%	91 333
Community and social services		-	8 016	8 116	600	2 231	2 699	(469)	-17%	8 116
Sport and recreation		-	14 322	14 322	805	3 132	4 774	(1 642)	-34%	14 322
Public safety		-	28 546	28 546	2 251	7 508	9 515	(2 007)	-21%	28 546
Housing		-	-	-	-	-	-	-	-	-
Health		-	40 421	40 349	2 940	11 459	13 402	(1 943)	-14%	40 349
Economic and environmental services		-	218 159	218 231	17 481	64 634	72 792	(8 158)	-11%	218 231
Planning and development		-	18 300	18 300	1 183	4 904	6 100	(1 196)	-20%	18 300
Road transport		-	195 904	195 904	16 029	58 581	65 301	(6 720)	-10%	195 904
Environmental protection		-	3 955	4 027	269	1 148	1 390	(242)	-17%	4 027
Trading services		-	38 047	38 047	324	1 162	12 682	(11 521)	-91%	38 047
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	38 047	38 047	324	1 162	12 682	(11 521)	-91%	38 047
Other		-	2 630	2 630	98	397	877	(480)	-55%	2 630
Total Expenditure - Functional	3	-	532 204	532 490	36 167	139 608	177 480	(37 872)	-21%	532 490
Surplus/ (Deficit) for the year		-	(5 786)	(1 686)	(14 247)	22 997	(659)	23 656	-3588%	(1 686)

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) - M04 October

Vote 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										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	274 960	259 482	2 945	96 435	86 380	10 055	11.6%	259 482
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	6 358	344	1 322	2 119	(798)	-37.6%	6 358
Vote 4 - Financial Services (cont)		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 5 - Corporate Services		-	1 029	1 473	32	248	491	(243)	-49.5%	1 473
Vote 6 - Corporate Services (cont)		-	-	1 042	-	-	347	(347)	-100.0%	1 042
Vote 7 - Community Services		-	439	439	42	147	145	1	0.7%	439
Vote 8 - Community Services (cont)		-	40 515	49 609	81	185	16 536	(16 351)	-98.9%	49 609
Vote 9 - Planning and Economic Development		-	-	-	2	10	-	10	#DIV/0!	-
Vote 10 - Planning and Economic Development (cont)		-	7 612	10 540	788	3 106	3 513	(407)	-11.6%	10 540
Vote 11 - Planning and Economic Development(cont2)		-	6 985	6 985	45	258	2 328	(2 071)	-88.9%	6 985
Vote 12 - Roads		-	194 878	194 878	17 640	60 895	64 959	(4 064)	-6.3%	194 878
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	526 418	530 804	21 920	162 605	176 820	(14 216)	-8.0%	530 804
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		-	63 758	63 758	4 027	16 300	21 253	(4 953)	-23.3%	63 758
Vote 2 - Office of the Municipal Manager (cont)		-	6 734	6 734	606	2 200	2 245	(45)	-2.0%	6 734
Vote 3 - Financial Services		-	22 124	22 124	1 489	6 350	7 375	(1 025)	-13.9%	22 124
Vote 4 - Financial Services (cont)		-	6 511	6 511	489	2 054	2 170	(116)	-5.3%	6 511
Vote 5 - Corporate Services		-	37 456	37 703	2 010	7 872	12 598	(4 726)	-37.5%	37 703
Vote 6 - Corporate Services (cont)		-	29 874	29 813	2 232	9 682	9 897	(214)	-2.2%	29 813
Vote 7 - Community Services		-	52 804	52 832	3 774	14 817	17 557	(2 740)	-15.6%	52 832
Vote 8 - Community Services (cont)		-	69 242	69 314	2 756	9 516	23 153	(13 637)	-58.9%	69 314
Vote 9 - Planning and Economic Development		-	20 176	20 176	1 111	5 690	6 725	(1 035)	-15.4%	20 176
Vote 10 - Planning and Economic Development (cont)		-	23 326	23 326	1 506	5 906	7 775	(1 869)	-24.0%	23 326
Vote 11 - Planning and Economic Development(cont2)		-	4 296	4 296	137	640	1 432	(792)	-55.3%	4 296
Vote 12 - Roads		-	124 074	124 074	11 118	40 714	41 358	(644)	-1.6%	124 074
Vote 13 - Roads (cont)		-	71 830	71 830	4 911	17 867	23 943	(6 076)	-25.4%	71 830
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	532 204	532 490	36 167	139 608	177 480	(37 872)	-21.3%	532 490
Surplus/ (Deficit) for the year	2	-	(5 786)	(1 686)	(14 247)	22 997	(659)	23 656	-3588.0%	(1 686)

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 most 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) - M04 October

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										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management	-	37 688	37 688	-	-	12 563	(12 563)	-100%		37 688
Sale of Goods and Rendering of Services	-	26 779	26 779	568	1 996	8 926	(6 931)	-78%		26 779
Agency services	-	214 389	21 239	1 500	5 999	7 080	(1 081)	-15%		21 239
Interest							-	0%		
Interest earned from Receivables	-	3 371	3 708	409	1 649	1 236	413	33%		3 708
Interest from Current and Non Current Assets	-	10 134	10 134	2 173	3 419	3 378	41	1%		10 134
Dividends							-	0%		
Rent on Land	-	627	627	38	151	209	(58)	-28%		627
Rental from Fixed Assets	-	3 377	3 377	118	477	1 126	(648)	-58%		3 377
Licence and permits							-	0%		
Operational Revenue	-	9 386	202 199	17 879	61 910	67 400	(5 489)	-8%		202 199
Non-Exchange Revenue							-	0%		
Property rates							-	0%		
Surcharges and Taxes	-	-	-	(765)	-	-	-	0%		-
Fines, penalties and forfeits							-	0%		
Licence and permits	-	183	183	0	24	61	(37)	-61%		183
Transfers and subsidies - Operational	-	212 004	212 290	-	80 473	70 746	9 727	14%		212 290
Interest							-	0%		
Fuel Levy							-	0%		
Operational Revenue							-	0%		
Gains on disposal of Assets							-	0%		
Other Gains	-	-	-	-	-	-	-	0%		-
Discontinued Operations							-	0%		
		-	517 937	518 223	21 920	156 097	172 724	(16 627)		518 223
Total Revenue (excluding capital transfers and contributions)									-10%	
Expenditure By Type										
Employee related costs	-	300 666	301 604	22 650	93 060	101 087	(8 028)	-8%		301 604
Remuneration of councillors	-	14 216	14 216	993	4 545	4 739	(194)	-4%		14 216
Bulk purchases - electricity							-	0%		
Inventory consumed	-	51 861	49 263	3 995	12 428	14 689	(2 261)	-15%		49 263
Debt impairment	-	-	-	-	-	-	-	0%		-
Depreciation and amortisation	-	5 106	5 106	451	1 805	1 702	103	6%		5 106
Interest	-	8 820	8 820	128	368	2 940	(2 572)	-87%		8 820
Contracted services	-	81 910	80 280	1 601	7 279	25 673	(18 394)	-72%		80 280
Transfers and subsidies	-	2 501	2 397	77	280	594	(314)	-53%		2 397
Irrecoverable debts written off	-	2 100	2 100	-	-	700	(700)	-100%		2 100
Operational costs	-	64 950	68 630	6 271	19 876	25 330	(5 454)	-22%		68 630
Losses on Disposal of Assets	-	-	-	-	-	-	-	0%		-
Other Losses	-	75	75	-	(33)	25	(57)	-231%		75
Total Expenditure	-	532 204	532 490	36 167	139 608	177 480	(37 872)	-21%		532 490
Surplus/(Deficit)	-	(14 267)	(14 267)	(14 247)	16 489	(4 756)	21 245	-447%		(14 267)
Transfers and subsidies - capital (monetary allocations)										
	-	8 481	12 581	-	6 481	4 097	2 384	58%		12 581
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	0%		-
Surplus/(Deficit) after capital transfers & contributions	-	(5 786)	(1 686)	(14 247)	22 970	(659)				(1 686)
Income Tax							-	-		
Surplus/(Deficit) after income tax	-	(5 786)	(1 686)	(14 247)	22 970	(659)				(1 686)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	-	(5 786)	(1 686)	(14 247)	22 970	(659)				(1 686)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions	-	-	-	-	27	-				-
Surplus/ (Deficit) for the year	-	(5 786)	(1 686)	(14 247)	22 997	(659)				(1 686)

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 October 2023 amounts to R568,000 (YTDA: R1,996,000 and YTDB: R8,926,000), majority of income consists of camping fees from resorts.

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 October 2023 to the amount of R1,500,000 (YTDA: R5,999,000 and YTDB: R7,080,000).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month of 31 October 2023 amounts to R409,000 (YTDA: R1,649,000 and YTDB: R1,236,000).

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. The interest for the month of 31 October 2023 amounts to R2,173,000 (YTDA: R3,419,000 and YTDB: R3,378,000).

Rent on Land:

The income received from rental on land amounts to R38,000 for the month ended 31 October 2023 (YTDA: R151,000 and YTDB: R209,000).

Rental from Fixed Assets of facilities and equipment:

The income for, rental of facilities and equipment reported for the month ended 31 October 2023 amounts to R118 443 (YTDA: R477,234 and YTDB: R1,125,624).

Operational Revenue:

Operational revenue reflects an amount of R17,879,000 for the month ended 31 October 2023 (YTDA: R61,910,000 and YTDB: R67,400,000). The major item included under Operational revenue consist of the Department of Public Transport (Roads section) monthly payments as per signed MOA.

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. The municipality received R1,000,000 for the FMG, the first instalment of R545,000 for the EPWP Grant, R1,928,000 for the Rural Roads Assets Management Grant and R2,000,000 for the Energy Efficiency and Demand Side Management Grant, during the month of August 2023, from National Treasury. The municipality received R4,481,000 from Provincial Treasury for the Fire Service Capacity Grant during the month of 30 September 2023.

For the month of October 2023, the municipality did not receive any operational grant funding.

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 October 2023 amounted to R23,643,000 (YTDA: R97,605,000 and YTDB: R105,826,000) of an adjusted budget amount of R315,820,000 which represents 59% of the total operating expenditure budget and 65% of the monthly expenditure budget.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies; and amounts to R3,995,000 (YTDA: R12,428,000 and YTDB: R14,689,000) for the month ended 31 October 2023 against a total adjusted budgeted amount of R49,263,000.

Debt Impairment / Depreciation and amortisation:

Depreciation and amortisation of R451,000 was recognised in October 2023.

These items account for non-cash budgeted items. The fixed asset register module must 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. Template is being populated for the import of the audited Excel FAR into the Collaborator FAR. Thereafter reconciliations must be performed on the data and various set-ups done to movement accounts, etc. Estimated time for import of information is 14 December 2023, whereafter in depth testing on FAR will commence when the office reopens in January 2024 and then implemented if GRAP/MSCOA compliant.

Contracted services:

The contracted services for the month ended 31 October 2023 amounts to R1,601,000 (YTDA: R7,279,000 and YTDB: R25,673,000) against a total adjusted budget amount of R80,280,000.

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 31 October 2023 amounts to R77,000 (YTDA: R280,000 and YTDB: R594,000) against a total adjusted budget amount of R2,397,000.

Operational costs:

Operational costs for the month ended 31 October 2023 amounts to R6,271,000 (YTDA: R19,876,000 and YTDB: R25,330,000) against a total adjusted budget amount of R68,630,000.

The operational costs consists of the following (among other):

- Travel and Subsistence
- Operating leases
- 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) - M04 October

Vote 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									
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		-	-	5	-	-	5	(5)	-100%	5
Vote 6 - Corporate Services (cont)		-	250	245	-	20	78	(99)	-75%	245
Vote 7 - Community Services		-	8 619	10 219	2 436	6 987	3 309	3 678	111%	10 219
Vote 8 - Community Services (cont)		-	144 631	147 131	2 636	9 395	49 044	(39 649)	-81%	147 131
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	4 800	4 800	-	239	1 600	(1 361)	-85%	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	162 400	5 072	16 641	54 036	(37 396)	-69%	162 400
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	162 400	5 072	16 641	54 036	(37 396)	-69%	162 400
Capital Expenditure - Functional Classification										
Governance and administration		-	8 869	8 869	1 215	5 480	2 956	2 534	85%	8 869
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	8 869	8 869	1 215	5 480	2 956	2 534	85%	8 869
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	1 450	5 550	1 221	1 527	1 753	(226)	-13%	5 550
Community and social services		-	-	1 600	1 221	1 527	436	1 090	250%	1 600
Sport and recreation		-	800	800	-	-	267	(267)	-100%	800
Public safety		-	650	3 150	-	-	1 050	(1 050)	-100%	3 150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 000	4 000	-	239	1 333	(1 094)	-82%	4 000
Planning and development		-	4 000	4 000	-	239	1 333	(1 094)	-82%	4 000
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	143 981	143 981	2 636	9 395	47 994	(38 599)	-80%	143 981
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	143 981	143 981	2 636	9 395	47 994	(38 599)	-80%	143 981
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	158 300	162 400	5 072	16 641	54 036	(37 396)	-69%	162 400
Funded by:										
National Government		-	4 000	4 000	-	239	1 333	(1 094)	-82%	4 000
Provincial Government		-	4 481	8 581	2 406	3 645	2 763	884	32%	8 581
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	8 481	12 581	2 406	3 887	4 097	(210)	-5%	12 581
Borrowing	6	-	143 981	143 981	2 636	9 395	47 994	(38 599)	-80%	143 981
Internally generated funds		-	5 838	5 838	30	3 359	1 945	1 413	73%	5 838
Total Capital Funding		-	158 300	162 400	5 072	16 641	54 036	(37 396)	-69%	162 400

Refer to next page for a detailed 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	4 000 000	239 128	In Process	No challenges anticipated
71207230002	2	Replacing ICT Capital Equipment beyond economical	250 000,00	0		N/A - R0 per the Adjusted budget	No challenges anticipated
71801310001	3	Firestation: George	4 638 075,00	4 638 075	3 339 724	Order Issued to Supplier	No challenges anticipated
71801310002	4	Firestation: George	3 000 000,00	3 000 000	2 121 209	In Process	No challenges anticipated
71801330001	5	Firefighting Vehicle (bakkie)	981 000,00	981 000		In Process	No challenges anticipated
73602102302	6	Vehicle (bakkie)	800 000,00	800 000		In Process	No challenges anticipated
72305230001	7	Hazmat Rescue & Fire Equipment	150 000,00	150 000		In Process	No challenges anticipated
72305230005	8	Hazardous Materials Equipment	500 000,00	500 000		In Process	No challenges anticipated
74402100901	9	Landfill Site: PPE	143 981 000,00	143 981 000	9 394 560	In Process	No challenges anticipated
71207104112	10	Wireless Access Points		35 052	17 052	Completed	Completed
71207104144	11	QNAP Backup Storage		72 741		In Process	No challenges anticipated
71207104145	12	Monitor		2 477	2 477	Completed	No challenges anticipated
71207104165	13	Network Equipment		12 000		In Process	No challenges anticipated
71207104168	14	USB Type-C Port Replicators		8 000		In Process	No challenges anticipated
71207104167	15	Inverters		114 730		In Process	No challenges anticipated
71207104080	16	Medical Chair		5 000		Order Issued to Supplier	No challenges anticipated
71602102321	17	Mobile Generators		1 600 000	1 526 549	Order Issued to Supplier	No challenges anticipated
71801330002	18	Flood Response Vehicle		2 500 000		In Process	No challenges anticipated
Totals			158 300 075	162 400 075	16 640 698		

Commitments against capital for the month October 2023				
71010110001	1	Upgrading of buildings - Retrofitting EEDS		218 663,05
71207104080	16	Medical Chair		4 331,34
		Total Commitments		222 994,39

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

There is a delay in the Fire station project as the Contractor's revised construction program indicated a revised completion date of 30 January 2024.

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	Year 1 actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	100 110	141 818	99 048	141 818
Trade and other receivables from exchange transactions		–	16 279	(195 363)	46 433	(195 363)
Receivables from non-exchange transactions		–	–	46	46	46
Current portion of non-current receivables		–	4 293	4 293	4 293	4 293
Inventory		–	2 979	3 409	2 442	3 409
VAT		–	6 060	7 105	9 474	7 105
Other current assets		–	20 220	206 687	(3)	206 687
Total current assets		–	149 940	167 995	161 733	167 995
Non current assets						
Investments		–	28	28	28	28
Investment property		–	64 187	65 948	65 922	65 948
Property, plant and equipment		–	355 193	346 225	202 992	346 225
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		–	(26)	474	1 275	474
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	62 764	60 088	60 088	60 088
Other non-current assets						
Total non current assets		–	482 146	472 763	330 305	472 763
TOTAL ASSETS		–	632 086	640 758	492 038	640 758
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	100	663	663	663
Consumer deposits		–	468	637	2 224	637
Trade and other payables from exchange transactions		–	27 928	46 470	18 466	46 470
Trade and other payables from non-exchange transactions		–	4 588	2 649	2 649	2 649
Provision		–	26 843	22 791	30 601	22 791
VAT		–	2 207	963	5 407	963
Other current liabilities						
Total current liabilities		–	62 133	74 173	60 009	74 173
Non current liabilities						
Financial liabilities		–	170 315	170 892	14 495	170 892
Provision		–	12 024	12 085	12 096	12 085
Long term portion of trade payables						
Other non-current liabilities		–	134 391	130 224	128 966	130 224
Total non current liabilities		–	316 731	313 202	155 557	313 202
TOTAL LIABILITIES		–	378 864	387 375	215 566	387 375
NET ASSETS	2	–	253 223	253 383	276 472	253 383
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	200 293	210 492	233 581	210 492
Reserves and funds		–	52 930	42 891	42 891	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	253 223	253 383	276 472	253 383

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	37 688	-	-	12 563	(12 563)	-100%	37 688
Other revenue		-	54 770	247 920	19 747	72 232	82 640	(10 408)	-13%	247 920
Transfers and Subsidies - Operational		-	405 154	212 290	-	80 473	70 746	9 727	14%	212 290
Transfers and Subsidies - Capital		-	8 481	12 581	-	6 481	4 097	2 384	58%	12 581
Interest		-	10 134	10 134	2 173	3 419	3 378	41	1%	10 134
Dividends								-		
Payments										
Suppliers and employees		-	(512 343)	(512 733)	(41 373)	(174 092)	(171 099)	2 993	-2%	(512 733)
Interest		-	(8 820)	(8 820)	(128)	(368)	(2 940)	(2 572)	87%	(8 820)
Transfers and Subsidies					(77)	(10 729)		10 729	#DIV/0!	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(4 936)	(941)	(19 658)	(22 584)	(615)	21 969	-3570%	(941)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		-	28	28	-	-	-	-		28
Payments										
Capital assets		-	(158 300)	(162 400)	(5 072)	(16 641)	(54 036)	(37 396)	69%	(162 400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(158 272)	(162 372)	(5 072)	(16 641)	(54 036)	(37 396)	69%	(162 372)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	143 732	170 309	-	14 495	58 085	(43 590)	-75%	170 309
Increase (decrease) in consumer deposits		-	468	637	-	-	-	-		637
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	144 200	170 946	-	14 495	58 085	43 590	75%	170 946
NET INCREASE/ (DECREASE) IN CASH HELD		-	(19 008)	7 634	(24 730)	(24 730)	3 433			7 634
Cash/cash equivalents at beginning:		-	100 110	141 818	123 778	123 778	141 818			123 778
Cash/cash equivalents at month/year end:		-	81 102	149 452	99 048	99 048	145 251			131 412

The municipal bank balance at 31 October 2023 totals R60,048,000 and there was short term deposits made of R35 000 000 and call account deposits of R4 000 000. Total cash available at month-end is therefore R99,048,000.

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

REPORTING MONTH: 31 OCTOBER 2023		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 October 2023	14 777 946,00	60 047 550,09
Other Cash & Cash Equivalents: Short term deposits	85 000 000,00	35 000 000,00
Other Cash & Cash Equivalents: Call accounts	24 000 000,00	4 000 000,00
Total Cash & Cash Equivalents:	123 777 946,00	99 047 550,09
LESS:	108 035 848,76	103 441 417,29
Unspent Conditional Grants	7 868 591,00	5 804 337,00
Provision for staff leave	21 672 994,00	21 672 994,00
Provision for bonus	9 485 086,00	9 485 086,00
Post Retirement Benefits	35 862 400,00	35 862 400,00
Performance Bonus	956 188,00	956 188,00
Grant received in advance	-	-
Trade Payables	-	-
YTD Unspent Capital budget	2 509 000,00	2 478 822,53
YTD Unspent Operational budget	29 681 589,76	27 181 589,76
Sub total	15 742 097,24	-4 393 867,20
PLUS:	45 715 242,67	63 190 352,72
VAT Receivable	4 109 640,00	4 109 640,00
Receivable Exchange	15 147 042,00	15 147 042,00
Department of Transport and Public Works	26 458 560,67	43 933 670,72
	61 457 339,91	58 796 485,52
LESS OTHER MATTERS:		
Capital Replacement Reserve	17 822 749,00	17 822 749,00
Employee Benefits Reserves	34 169 029,00	34 169 029,00
Sub Total	9 465 561,91	6 804 707,52
LESS: CONTINGENT LIABILITIES	4 500 000,00	4 500 000,00
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	-	-
Labour disputes	-	-
Recalculated available cash balance	4 965 561,91	2 304 707,52
Total actual October 2023 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	23 008 252,00	18 659 503,49

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description		NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. 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 Amsar Debtor Accounts	1810	404	415	413	411	408	387	2 301	7 955	12 694	11 462	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	17 052	14 204	12 611	181	340	594	5 219	29 369	79 571	35 703	–	–	–
Total By Income Source	2000	17 457	14 619	13 024	592	748	981	7 520	37 335	92 276	47 176	–	–	–
2022/23 - Actual only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3	28	57	33	121	85	483	2 291	3 101	3 013	–	–	–
Commercial	2300	17 376	14 524	12 903	559	627	896	7 037	35 044	88 966	44 163	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	77	67	65	–	–	–	–	–	209	–	–	–	–
Total By Customer Group	2600	17 457	14 619	13 024	592	748	981	7 520	37 335	92 276	47 176	–	–	–

Long outstanding debtors which mainly consists 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 is required to submit debtors age 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.

Debt owing by Government Institutions

Total debt owing by government institutions to the Garden Route DM is summarised as follows as at 31 October 2023:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2023	Original Capital: levied	Interest on account:
Debt outstanding	207 263,97	14 143 609,00	12 560 131,00	138 228,90	14 017 743,54	41 066 976,41	37 005 501,85	4 061 474,56

Refer to the below table depicting the name of the government institution owing debt, aging, amount outstanding and Intergovernmental Relations (IGR) process followed:

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	340,24	340,24	340,24	340,24	30 033,66	340,24	31 394,62	Contributions Task	29 693,42	1 701,20	No
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	Fire Debtor	-	-	N/A
84000210	BITOU MUNICIPALITY	385,58	385,58	385,58	323,62	37 098,91	23 635,44	38 579,27	Shopsteward	33 650,86	4 928,41	No
84000557	BITOU MUNICIPALITY	228,29	228,29	228,29	228,29	19 923,75	19 923,75	20 836,91	MMC Contribution Recovery	19 923,75	913,16	No
		954,11	954,11	954,11	892,15	87 056,32	43 899,43	90 810,80		83 268,03	7 542,77	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	3 748,59	3 748,59	3 748,59	3 748,59	452 732,23	3 748,59	467 726,59	Fire Debtor	327 149,75	140 576,84	Initiated before 30 November 2023
39001128	GEORGE MUNICIPALITY	46,06	46,06	46,06	46,06	5 857,21	46,06	6 041,45	Fire Debtor	4 019,75	2 021,70	Initiated before 30 November 2023
84000166	GEORGE MUNICIPALITY	24,18	24,18	24,18	24,18	3 074,52	24,18	3 171,24	Fire Debtor	2 110,00	1 061,24	Initiated before 30 November 2023
84000618	GEORGE MUNICIPALITY	25,62	25,62	25,62	25,62	2 381,78	25,62	2 484,26	Fire Debtor	2 235,97	248,29	Initiated before 30 November 2023
84000673	GEORGE MUNICIPALITY	60,98	60,98	60,98	60,98	5 441,61	60,98	5 685,53	Fire Debtor	5 624,55	60,98	Initiated before 30 November 2023
84000674	GEORGE MUNICIPALITY	- 14,48	-	-	-	-	-	14,48	Fire Debtor	-	14,48	N/A
		3 890,95	3 905,43	3 905,43	3 905,43	469 487,35	3 905,43	485 094,59		341 140,02	143 954,57	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	Fire Debtor	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	2 095,51	2 095,51	2 095,51	2 095,51	258 827,36	2 095,51	267 209,40	Fire Debtor	182 880,54	84 328,86	N/A - awaiting settlement offer
38000507	MUNISIPALITEIT HESSEQUA	21 478,91	239,85	-	-	-	-	21 718,76	Rental of Facilities	21 713,29	5,47	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	-	-	-	0,01	-	0,01	Contributions Task	0,01	-	N/A
39001111	HESSEQUA MUNICIPALITY	43,05	43,05	43,05	43,05	5 474,80	43,05	5 647,00	Fire Debtor	3 757,39	1 889,61	N/A - awaiting settlement offer
84000153	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	Health Certificates	3 529,81	3 529,81	N/A
84000534	HESSEQUA MUNICIPALITY	80,72	80,72	80,72	80,72	8 134,73	80,72	8 457,61	Fire Debtor	7 044,30	1 413,31	N/A - awaiting settlement offer
84000543	HESSEQUA MUNICIPALITY	2 190,82	2 190,82	2 190,82	2 190,82	219 281,14	2 190,82	228 044,42	Fire Debtor	191 198,80	36 845,62	N/A - awaiting settlement offer
84000548	HESSEQUA MUNICIPALITY	57,71	57,71	57,71	57,71	5 775,96	57,71	6 006,80	Fire Debtor	5 036,25	970,55	N/A - awaiting settlement offer
84000657	HESSEQUA MUNICIPALITY	39 109,13	10 773,76	10 773,76	10 773,76	971 793,18	10 773,76	1 043 223,59	Fire Debtor	940 255,44	102 968,15	N/A - awaiting settlement offer
		65 055,85	15 481,42	15 241,57	15 241,57	1 469 287,18	15 241,57	1 580 307,59		1 355 415,83	224 891,76	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	Fire Debtor	-	-	No
37001111	KANNALAND MUNISIPALITEIT	10 067,59	10 067,59	10 067,59	11 632,46	1 233 619,13	10 049,46	1 275 454,36	Fire Debtor	878 626,39	396 827,97	No
38200060	MUNISIPALITEIT KANNALAND	354,13	354,13	354,13	354,13	30 906,25	30 906,25	32 322,77	Collab Licence Fee	30 906,25	1 416,52	No
38900006	KANNALAND MUNISIPALITEIT	936,14	936,14	936,14	936,14	102 424,43	936,14	106 168,99	Contributions Task	81 699,27	24 469,72	No
39001130	KANNALAND MUNICIPALITY	86,11	86,11	86,11	86,11	10 949,72	86,11	11 294,16	Fire Debtor	7 514,80	3 779,36	No
39001131	KANNALAND MUNICIPALITY	218,39	218,39	218,39	218,39	25 391,91	218,39	26 265,47	Fire Debtor	19 059,04	7 206,43	No
84000213	KANNALAND MUNICIPALITY	1 001,31	1 001,31	1 001,31	1 001,31	119 957,63	13 947,77	123 962,87	Shopsteward	87 386,59	36 576,28	No
84000271	KANNALAND MUNICIPALITY	639,62	639,62	639,62	639,62	81 336,20	639,62	83 894,68	Health Certificates	55 821,24	28 073,44	No
84000276	KANNALAND	1 062,40	1 062,40	1 062,40	1 062,40	121 113,81	1 062,40	125 363,41	Collab Licence Fee	92 718,75	32 644,66	No
84000323	KANNALAND MUNICIPALITY	563,72	563,72	563,72	563,72	70 015,11	563,72	72 269,99	Waste Management	49 197,01	23 072,98	No
84000533	KANNALAND MUNICIPALITY	149,16	149,16	149,16	149,16	14 718,72	149,16	15 315,36	Fire Debtor	13 017,86	2 297,50	No
84000597	KANNALAND MUNICIPALITY	616,02	616,02	616,02	616,02	57 408,38	616,02	59 872,46	Fire Debtor	53 762,04	6 110,42	No
84000624	KANNALAND MUNICIPALITY	68,45	68,45	68,45	68,45	6 173,93	68,45	6 447,73	Fire Debtor	5 973,56	474,17	No
84000690	KANNALAND MUNICIPALITY	57,14	57,14	57,14	57,14	5 043,52	57,14	5 272,08	Fire Debtor	4 986,38	285,70	No
		15 820,18	15 820,18	15 820,18	17 385,05	1 879 058,74	59 300,63	1 943 904,33		1 380 669,18	563 235,15	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	91,56	91,56	91,56	91,56	8 082,03	91,56	8 448,27	Contributions Task	7 990,47	457,80	No
84000214	KNYSNA MUNICIPALITY	150,06	150,06	150,06	150,06	13 096,53	13 096,53	13 696,77	Shopsteward	13 096,53	600,24	No
84000711	KNYSNA MUNICIPALITY	-	-	-	243,51	-	-	243,51	MMC Contribution Recovery	-	243,51	N/A - interest for write-off
		241,62	241,62	241,62	485,13	21 178,56	13 188,09	22 388,55		21 087,00	1 301,55	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNISIPALITY	-	-	-	-	-	-	-	Fire Debtor	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	178,18	178,18	178,18	178,18	15 550,16	15 550,16	16 262,88	Shopsteward	15 550,16	712,72	No
84000274	MOSSELBAY MUNICIPALITY	354,13	354,13	30 906,25	-	-	-	31 614,51	Collab Licence Fee	30 906,25	708,26	No
		532,31	532,31	31 084,43	178,18	15 550,16	15 550,16	47 877,39		46 456,41	1 420,98	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	Fire Debtor	-	-	N/A
38900010	OUDTSHOORN MUNISIPALITEIT	-	-	-	-	639,85	639,85	639,85	Contributions Task	-	639,85	N/A - interest for write-off
84000486	OUDTSHOORN MUNICIPALITY	11 210,79	11 210,79	11 210,79	11 210,79	1 189 362,40	11 210,79	1 234 205,56	Fire Debtor	978 395,78	255 809,78	Initiated before 30 November 2023
84000636	OUDTSHOORN MUNICIPALITY	2 774,97	2 774,97	2 774,97	2 774,97	255 448,59	2 774,97	266 548,47	Fire Debtor	242 179,20	24 369,27	Initiated before 30 November 2023
		13 985,76	13 985,76	13 985,76	13 985,76	1 445 450,84	14 625,61	1 501 393,88		1 220 574,98	280 818,90	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	42,30	42,30	42,30	42,30	3 734,21	42,30	3 903,41	Contributions Task	3 691,91	211,50	No
		42,30	42,30	42,30	42,30	3 734,21	42,30	3 903,41		3 691,91	211,50	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000924	ESKOM HOLDINGS SOC LTD	6 306,87	6 306,87	6 306,87	6 306,87	917 429,33	6 306,87	942 656,81	Fire Debtor	550 418,12	392 238,69	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	215,27	215,27	215,27	215,27	31 956,10	215,27	32 817,18	Fire Debtor	18 786,95	14 030,23	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	40 175,80	40 175,80	40 175,80	40 175,80	5 105 539,94	40 175,80	5 266 243,14	Fire Debtor	3 506 251,54	1 759 991,60	Yes
84000381	ESKOM	18 213,06	18 213,06	18 213,06	18 213,06	2 129 271,69	18 213,06	2 202 123,93	Fire Debtor	1 589 503,01	612 620,92	Yes
		64 911,00	64 911,00	64 911,00	64 911,00	8 184 197,06	64 911,00	8 443 841,06		5 664 959,62	2 778 881,44	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	1 858,02	1 858,02	1 858,02	1 858,02	179 078,96	1 858,02	186 511,04	Fire Debtor	162 154,11	24 356,93	No - discussion in process with institution
		1 858,02	1 858,02	1 858,02	1 858,02	179 078,96	1 858,02	186 511,04		162 154,11	24 356,93	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000527	SANRAL	48,43	48,43	48,43	48,43	4 914,29	48,43	5 108,01	Fire Debtor	4 226,58	881,43	Initiated before 30 November 2023
		48,43	48,43	48,43	48,43	4 914,29	48,43	5 108,01		4 226,58	881,43	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000404	LT COL XOTYENI	27,77	27,77	27,77	27,77	3 164,77	27,77	3 275,85	Fire Debtor	2 423,50	852,35	Initiated before 30 November 2023
84000541	SA POLICE SERVICE	52,10	52,10	52,10	52,10	5 214,39	52,10	5 422,79	Fire Debtor	4 546,59	876,20	Initiated before 30 November 2023
84000688	LADISMITH POLICE STATION	11,35	11,35	11,35	11,35	1 002,14	11,35	1 047,54	Fire Permit Debtor	990,79	56,75	Initiated before 30 November 2023
		91,22	91,22	91,22	91,22	9 381,30	91,22	9 746,18		7 960,88	1 785,30	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	14 017 189,50	12 409 135,82	-	-	-	26 426 325,32	Roads Debtor WCPG DPWT	26 426 325,32	-	No - Roads Agency Debtor for monthly claims to Province
		-	14 017 189,50	12 409 135,82	-	-	-	26 426 325,32		26 426 325,32	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	Fire Debtor	-	-	No - discussion in process with institution
84000615	PROVINCIAL ROADS WORKS	1 120,15	1 120,15	1 120,15	11 608,59	92 830,84	998,57	107 799,88	Fire Debtor	97 758,08	10 041,80	No - discussion in process with institution
		1 120,15	1 120,15	1 120,15	11 608,59	92 830,84	998,57	107 799,88		97 758,08	10 041,80	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	37 021,11	5 736,59	-	-	-	-	42 757,70	Medical Debtor	42 239,84	517,86	No - monthly medical recovery claims
		37 021,11	5 736,59	-	-	-	-	42 757,70		42 239,84	517,86	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	1 226,88	1 226,88	1 226,88	1 226,88	118 249,15	1 226,88	123 156,67	Fire Debtor	107 073,36	16 083,31	No - discussion in process with institution
84000629	DFFE	342,24	342,24	342,24	6 247,35	25 203,45	273,79	32 477,52	Fire Debtor	29 867,80	2 609,72	No - discussion in process with institution
		1 569,12	1 569,12	1 569,12	7 474,23	143 452,60	1 500,67	155 634,19		136 941,16	18 693,03	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	120+ days	Total due by 31 October 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000475	CALITZDORP HIGH	121,84	121,84	121,84	121,84	13 085,13	121,84	13 572,49	Fire Debtor	10 632,90	2 939,59	No
		121,84	121,84	121,84	121,84	13 085,13	121,84	13 572,49		10 632,90	2 939,59	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2023/24								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	843	384	149	–	308	–	11	421	2 116
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	3	–	–	–	–	–	–	–	3
Total By Customer Type	1000	846	384	149	–	308	–	11	421	2 119

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 October 2023	Movements for the month		Balance as at 31 October 2023	Interest earned	Interest earned
		Investments matured	Investments made			
					Month	Year to date
Garden Route District Municipality						
Standard Bank	32 000 000,00	-25 000 000,00		7 000 000,00	696 181,51	696 181,51
ABSA	32 500 000,00	-15 000 000,00		17 500 000,00	416 141,10	416 141,10
Nedbank	20 500 000,00	-10 000 000,00		10 500 000,00	276 531,51	276 531,51
BANK DEPOSITS	85 000 000,00	-50 000 000,00	-	35 000 000,00	1 388 854,12	1 388 854,12

The municipality invests surplus funds 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 - M04 October										
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
National Government:		–	185 267	185 267	–	77 778	61 756	16 022	25,9%	185 267
Local Government Equitable Share		–	178 333	178 333	–	74 305	59 444	14 861	25,0%	178 333
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		–	2 180	2 180	–	545	727	(182)	-25,0%	2 180
Local Government Financial Management Grant		–	1 000	1 000	–	1 000	333	667	200,0%	1 000
Municipal Systems Improvement Grant		–	1 000	1 000	–	–	333	(333)	-100,0%	1 000
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	2 754	2 754	–	1 928	918	1 010	110,0%	2 754
Provincial Government:		–	6 560	6 846	–	1 560	2 265	(705)	-31,1%	6 846
Capacity Building		–	6 560	6 846	–	1 560	2 265	(705)	-31,1%	6 846
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	20 177	20 177	–	1 135	6 726	(5 591)	-83,1%	20 177
<i>Other Grants Received</i>		–	20 177	20 177	–	1 135	6 726	(5 591)	-83,1%	20 177
Total Operating Transfers and Grants	5	–	212 004	212 290	–	80 473	70 746	9 727	13,7%	212 290
National Government:		–	4 000	4 000	–	2 000	1 333	667	50,0%	4 000
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	2 000	1 333	667	50,0%	4 000
Provincial Government:		–	4 481	8 581	–	4 481	2 763	1 718	62,2%	8 581
Infrastructure		–	4 481	4 481	–	4 481	1 494	2 987	200,0%	4 481
Capacity Building		–	–	4 100	–	–	1 270	(1 270)	-100,0%	4 100
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	8 481	12 581	–	6 481	4 097	2 384	58,2%	12 581
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	220 485	224 871	–	86 954	74 843	12 111	16,2%	224 871

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

Additional allocations were received from Provincial Treasury as per Provincial Gazette 8853, dated 6 October 2023 to the amount of R2 500 000 for the purchase of a flood response specialized vehicle or the disaster management section.

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 - M04 October

Summary of Employee and Councillor remuneration	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		A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		–	11 153	11 153	596	2 863	3 718	(855)	-23%	11 153
Pension and UIF Contributions		–	263	263	34	124	88	36	41%	263
Medical Aid Contributions		–	162	162	12	66	54	12	22%	162
Motor Vehicle Allowance		–	1 251	1 251	162	674	417	257	62%	1 251
Cellphone Allowance		–	627	627	84	391	209	182	87%	627
Housing Allowances		–	478	478	64	255	159	96	60%	478
Other benefits and allowances		–	281	281	41	172	94	78	83%	281
Sub Total - Councillors		–	14 216	14 216	993	4 545	4 739	(194)	-4%	14 216
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages		–	6 223	6 223	461	1 845	2 074	(230)	-11%	6 223
Pension and UIF Contributions		–	2 093	2 093	66	263	698	(435)	-62%	2 093
Medical Aid Contributions		–	220	220	20	81	73	8	10%	220
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	777	777	–	–	259	(259)	-100%	777
Motor Vehicle Allowance		–	908	908	67	280	303	(23)	-8%	908
Cellphone Allowance		–	207	207	11	46	69	(23)	-34%	207
Housing Allowances		–	392	392	22	87	131	(44)	-33%	392
Other benefits and allowances		–	22	22	1	5	7	(2)	-27%	22
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarify		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	4	4	(2)	(2)	1			4
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	10 846	10 846	647	2 604	3 615	(1 011)	-28%	10 846
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		–	177 307	178 307	14 720	59 693	60 030	(336)	-1%	178 307
Pension and UIF Contributions		–	30 745	30 745	2 487	9 941	10 248	(307)	-3%	30 745
Medical Aid Contributions		–	26 234	26 234	2 123	8 584	8 745	(160)	-2%	26 234
Overtime		–	4 255	4 255	205	2 287	1 418	869	61%	4 255
Performance Bonus		–	13 309	13 309	90	293	4 436	(4 144)	-93%	13 309
Motor Vehicle Allowance		–	13 787	13 787	1 165	4 256	4 596	(340)	-7%	13 787
Cellphone Allowance		–	131	131	10	39	44	(4)	-9%	131
Housing Allowances		–	2 929	2 929	203	809	976	(168)	-17%	2 929
Other benefits and allowances		–	7 132	7 132	397	2 191	2 377	(187)	-8%	7 132
Payments in lieu of leave		–	5 608	5 608	525	2 004	1 869	135	7%	5 608
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	7 163	7 163	–	–	2 388	(2 388)	-100%	7 163
Entertainment		–	–	–	–	–	–	–	–	–
Scarify		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	1 220	1 158	79	358	345	13	4%	1 158
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		–	289 820	290 758	22 002	90 455	97 472	(7 017)	-7%	290 758
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	314 882	315 820	23 643	97 604	105 826	(8 222)	-8%	315 820

Remuneration related expenditure for the month ended 31 October 2023 amounted to R23,643,000.

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

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

Print Name Moude stratu

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

Signature [Signature]
Date 14/11/2023