



2023/2024
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M05: 30 November 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 30 November 2023.

Section 2 – Executive summary

2.1 Introduction

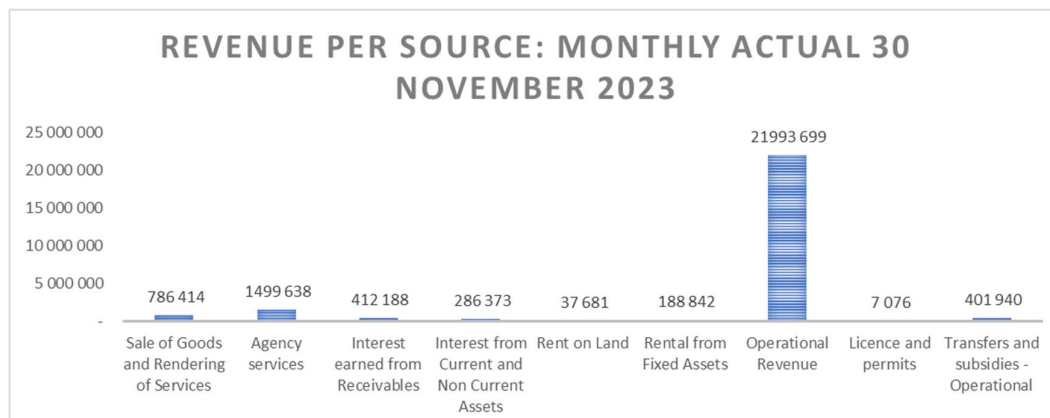
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

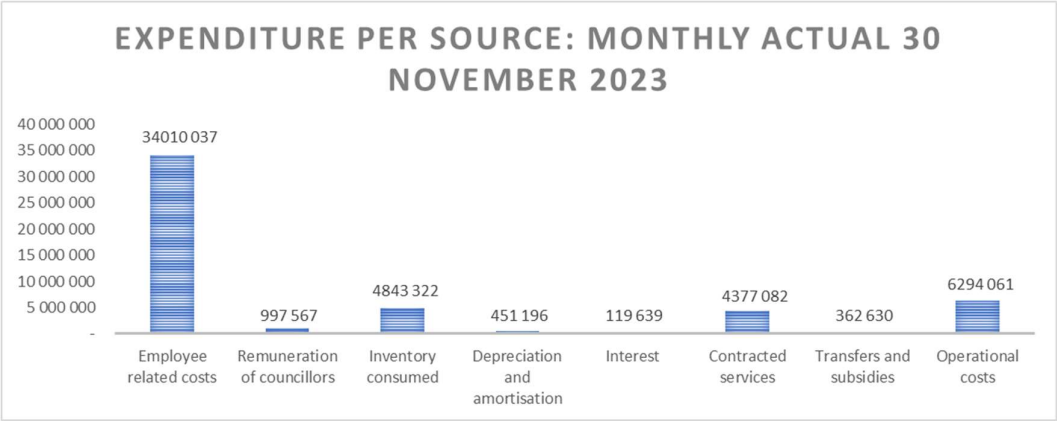
Revenue by source

The total revenue received for the month ended 30 November 2023 amounted to **R25,613,850 (YTDA: R188,218,519 and YTDB: R220,582,210)** which represents **5%** of the total adjusted budgeted figure of **R530,804,000 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 30 November 2023 amounted to **R51,455,533 (YTDA: R191,063,539 and YTDB: R221,856,094)** with a total adjusted budgeted figure of **R532,490,000 (including Roads)**. The operational expenditure for the month is **10%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of R35,007,604 (**68%** of the monthly expenditure). Employee bonuses were paid out during the month of November 2023 which contributed to the higher-than-normal employee related costs.



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R 162,400,075**. Capital expenditure of **R2,888,714** was recorded for the month ended 30 November 2023. The largest item on the capital budget (R143,981,000) (actual expenditure landfill site: R11,201,805) is the construction of the regional landfill site and construction commenced to the end of the 2022/2023 financial year.

Number	Capital item	Budget	Expenditure	Orders	Available	% Spent
1	Upgrading of buildings - Retrofitting EEDS	4 000 000	484 921	-	3 515 079	12%
2	Wireless Access Points	35 052	17 052	17 561	439	99%
3	QNAP Backup Storage	72 741	-	-	72 741	0%
4	Monitor	2 477	2 477	-	-	100%
5	Network Equipment	12 000	1 508	8 805	1 688	86%
6	Inverters	114 730	-	113 432	1 298	99%
7	USB Type-C Port Replicators	8 000	-	5 480	2 520	69%
8	Medical Chair	5 000	4 331	-	669	87%
9	Flood Response Vehicle	2 500 000	-	-	2 500 000	0%
10	Mobile Generator Trailer	73 451	-	-	73 451	0%
11	Mobile Generators	1 526 549	1 526 549	-	0	100%
12	Firestation: George	4 638 075	4 462 938	-	175 137	96%
13	Firestation: George	3 000 000	2 511 449	-	488 551	84%
14	Firefighting Vehicle (bakkie)	981 000	-	-	981 000	0%
15	Vehicle (bakkie)	800 000	-	-	800 000	0%
16	Hazmat Rescue & Fire Equipment	150 000	-	117 600	32 400	78%
17	Hazardous Materials Equipment	500 000	-	-	500 000	0%
18	Landfill Site: PPE	143 981 000	10 518 187	683 618	132 779 195	8%
		162 400 075	19 529 411	946 496	141 924 168	13%
Percentage spent	Colour					
0% - 50%						
51% - 75%						
76% - 100%						

Refer to page 19 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 13 to 17).

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 30 November 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 - M05 November

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	–	–	15 703	(15 703)	-100%	37 688
Investment revenue	–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	–	212 004	212 290	402	80 875	88 439	(7 564)	-9%	212 290
Other own revenue	–	268 245	268 245	25 212	100 836	111 769	(10 933)	-10%	–
Total Revenue (excluding capital transfers and contributions)	–	517 937	518 223	25 614	181 711	215 911	(34 200)	-16%	518 223
Employee costs	–	300 666	301 604	34 010	127 070	126 152	918	1%	301 604
Remuneration of Councillors	–	14 216	14 216	998	5 542	5 923	(381)	-6%	14 216
Depreciation and amortisation	–	5 106	5 106	451	2 256	2 128	128	6%	5 106
Interest	–	8 820	8 820	120	487	3 675	(3 188)	-87%	8 820
Inventory consumed and bulk purchases	–	51 861	49 263	4 843	17 271	19 011	(1 739)	-9%	49 263
Transfers and subsidies	–	2 501	2 397	363	643	820	(177)	-22%	2 397
Other expenditure	–	149 034	151 084	10 671	37 794	64 148	(26 354)	-41%	151 084
Total Expenditure	–	532 204	532 490	51 456	191 064	221 856	(30 793)	-14%	532 490
Surplus/(Deficit)	–	(14 267)	(14 267)	(25 842)	(9 353)	(5 945)	(3 408)	57%	(14 267)
Transfers and subsidies - capital (monetary allocations)	–	8 481	12 581	–	6 481	5 157	1 324	26%	12 581
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	(5 786)	(1 686)	(25 842)	(2 872)	(788)	(2 084)	265%	(1 686)
Share of surplus/ (deficit) of associate	–	–	–	–	27	–	27	#DIV/0!	–
Surplus/ (Deficit) for the year	–	(5 786)	(1 686)	(25 842)	(2 845)	(788)	(2 057)	261%	(1 686)
Capital expenditure & funds sources									
Capital expenditure	–	158 300	162 400	2 889	19 529	67 582	(48 052)	-71%	162 400
Capital transfers recognised	–	8 481	12 581	636	4 523	5 157	(634)	-12%	12 581
Borrowing	–	143 981	143 981	1 124	10 518	59 992	(49 474)	-82%	143 981
Internally generated funds	–	5 838	5 838	1 129	4 488	2 433	2 056	85%	5 838
Total sources of capital funds	–	158 300	162 400	2 889	19 529	67 582	(48 052)	-71%	162 400
Financial position									
Total current assets	–	149 940	167 995		123 413				167 995
Total non current assets	–	482 146	472 763		332 743				472 763
Total current liabilities	–	62 133	74 173		62 825				74 173
Total non current liabilities	–	316 731	313 202		155 567				313 202
Community wealth/Equity	–	253 223	253 383		237 764				253 383
Cash flows									
Net cash from (used) operating	–	(4 936)	(941)	(25 842)	(2 845)	(656)	2 188	-334%	(941)
Net cash from (used) investing	–	(158 272)	(162 372)	(2 889)	(41 529)	(67 582)	(26 053)	39%	(162 372)
Net cash from (used) financing	–	144 200	170 946	–	14 495	70 291	55 796	79%	170 946
Cash/cash equivalents at the month/year end	–	102 265	144 037	–	69 169	138 456	69 287	50%	106 682
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	–	14 850	563	545	584	728	8 117	37 698	85 124
Creditors Age Analysis									
Total Creditors	–	724	101	20	2	414	25	421	3 484

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) - M05 November

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										
<i>Governance and administration</i>		–	275 990	268 354	2 638	100 643	111 714	(11 072)	-10%	268 354
Executive and council		–	274 960	259 482	1 832	98 267	108 017	(9 751)	-9%	259 482
Finance and administration		–	1 029	8 873	806	2 376	3 697	(1 321)	-36%	8 873
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	15 036	23 686	851	3 004	9 869	(6 866)	-70%	23 686
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	14 597	14 154	672	2 516	5 898	(3 381)	-57%	14 154
Public safety		–	–	9 094	128	289	3 789	(3 500)	-92%	9 094
Housing		–	–	–	–	–	–	–	–	–
Health		–	439	439	51	198	183	15	8%	439
<i>Economic and environmental services</i>		–	195 060	198 431	22 125	84 572	82 680	1 893	2%	198 431
Planning and development		–	–	3 371	380	1 899	1 405	494	35%	3 371
Road transport		–	194 878	194 878	21 735	82 630	81 199	1 431	2%	194 878
Environmental protection		–	183	183	11	44	76	(32)	-42%	183
<i>Trading services</i>		–	40 332	40 332	–	–	16 805	(16 805)	-100%	40 332
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	40 332	40 332	–	–	16 805	(16 805)	-100%	40 332
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	526 418	530 804	25 614	188 219	221 068	(32 850)	-15%	530 804
Expenditure - Functional										
<i>Governance and administration</i>		–	182 063	182 249	16 782	65 868	75 927	(10 059)	-13%	182 249
Executive and council		–	55 515	55 515	4 253	18 120	23 131	(5 011)	-22%	55 515
Finance and administration		–	123 362	123 548	12 140	46 365	51 469	(5 104)	-10%	123 548
Internal audit		–	3 186	3 186	389	1 384	1 327	56	4%	3 186
<i>Community and public safety</i>		–	91 305	91 333	9 010	33 340	38 008	(4 668)	-12%	91 333
Community and social services		–	8 016	8 116	784	3 015	3 377	(361)	-11%	8 116
Sport and recreation		–	14 322	14 322	979	4 111	5 967	(1 857)	-31%	14 322
Public safety		–	28 546	28 546	2 786	10 294	11 894	(1 600)	-13%	28 546
Housing		–	–	–	–	–	–	–	–	–
Health		–	40 421	40 349	4 461	15 920	16 770	(850)	-5%	40 349
<i>Economic and environmental services</i>		–	218 159	218 231	24 725	89 359	90 972	(1 613)	-2%	218 231
Planning and development		–	18 300	18 300	2 383	7 287	7 625	(338)	-4%	18 300
Road transport		–	195 904	195 904	21 887	80 468	81 627	(1 159)	-1%	195 904
Environmental protection		–	3 955	4 027	455	1 603	1 720	(117)	-7%	4 027
<i>Trading services</i>		–	38 047	38 047	446	1 608	15 853	(14 245)	-90%	38 047
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	38 047	38 047	446	1 608	15 853	(14 245)	-90%	38 047
<i>Other</i>		–	2 630	2 630	493	889	1 096	(206)	-19%	2 630
Total Expenditure - Functional	3	–	532 204	532 490	51 456	191 064	221 856	(30 793)	-14%	532 490
Surplus/ (Deficit) for the year		–	(5 786)	(1 686)	(25 842)	(2 845)	(788)	(2 057)	261%	(1 686)

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

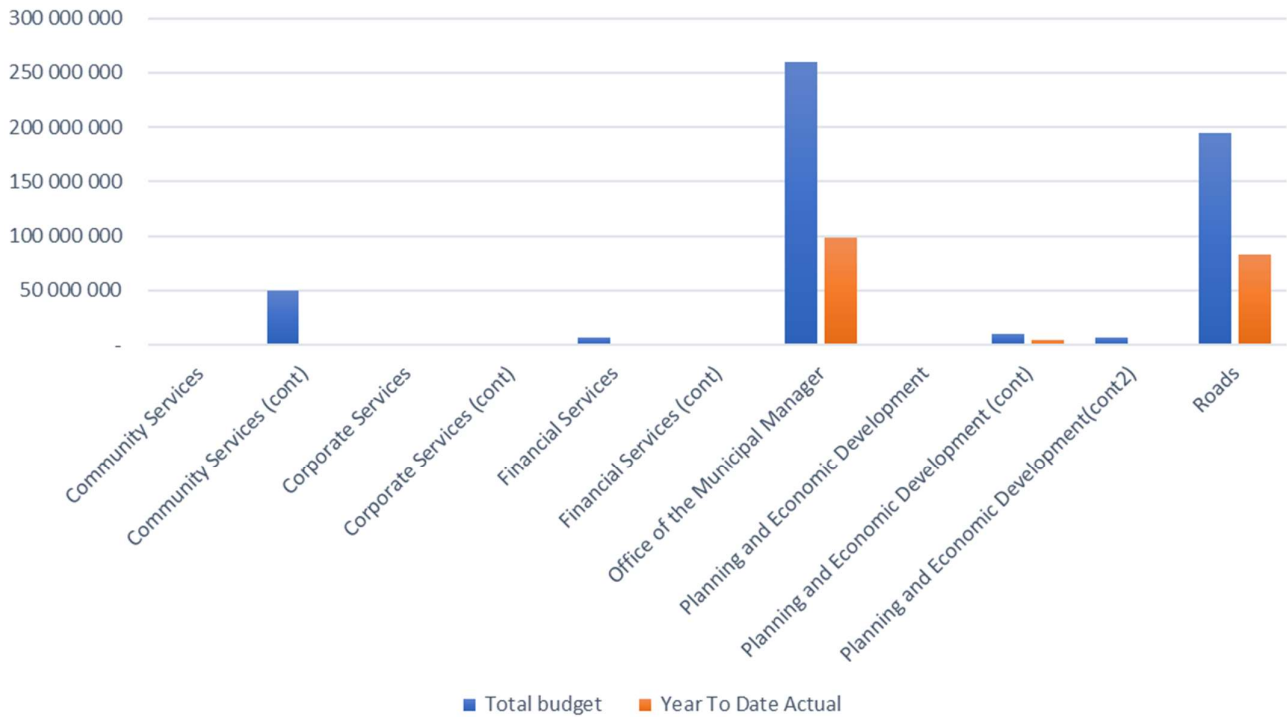
DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	1 832	98 267	108 017	(9 751)	-9,0%	259 482
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	6 358	346	1 668	2 649	(981)	-37,0%	6 358
Vote 4 - Financial Services (cont)		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 5 - Corporate Services		-	1 029	1 473	53	301	614	(313)	-51,0%	1 473
Vote 6 - Corporate Services (cont)		-	-	1 042	402	402	434	(32)	-7,4%	1 042
Vote 7 - Community Services		-	439	439	51	198	183	15	8,3%	439
Vote 8 - Community Services (cont)		-	40 515	49 609	135	320	20 670	(20 350)	-98,5%	49 609
Vote 9 - Planning and Economic Development		-	-	-	9	18	-	18	#DIV/0!	-
Vote 10 - Planning and Economic Development (cont)		-	7 612	10 540	886	3 992	4 392	(399)	-9,1%	10 540
Vote 11 - Planning and Economic Development(cont2)		-	6 985	6 985	165	423	2 911	(2 488)	-85,5%	6 985
Vote 12 - Roads		-	194 878	194 878	21 735	82 630	81 199	1 431	1,8%	194 878
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	526 418	530 804	25 614	188 219	221 068	(32 850)	-14,9%	530 804
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		-	63 758	63 758	7 288	23 588	26 566	(2 978)	-11,2%	63 758
Vote 2 - Office of the Municipal Manager (cont)		-	6 734	6 734	828	3 028	2 806	222	7,9%	6 734
Vote 3 - Financial Services		-	22 124	22 124	1 926	8 276	9 218	(942)	-10,2%	22 124
Vote 4 - Financial Services (cont)		-	6 511	6 511	751	2 805	2 713	93	3,4%	6 511
Vote 5 - Corporate Services		-	37 456	37 703	1 969	9 841	15 736	(5 895)	-37,5%	37 703
Vote 6 - Corporate Services (cont)		-	29 874	29 813	2 949	12 632	12 386	245	2,0%	29 813
Vote 7 - Community Services		-	52 804	52 832	5 553	20 370	21 966	(1 596)	-7,3%	52 832
Vote 8 - Community Services (cont)		-	69 242	69 314	3 534	13 050	28 923	(15 873)	-54,9%	69 314
Vote 9 - Planning and Economic Development		-	20 176	20 176	1 746	7 436	8 407	(970)	-11,5%	20 176
Vote 10 - Planning and Economic Development (cont)		-	23 326	23 326	2 760	8 666	9 719	(1 053)	-10,8%	23 326
Vote 11 - Planning and Economic Development(cont2)		-	4 296	4 296	263	903	1 790	(887)	-49,6%	4 296
Vote 12 - Roads		-	124 074	124 074	14 820	55 533	51 698	3 836	7,4%	124 074
Vote 13 - Roads (cont)		-	71 830	71 830	7 068	24 935	29 929	(4 994)	-16,7%	71 830
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	532 204	532 490	51 456	191 064	221 856	(30 793)	-13,9%	532 490
Surplus/ (Deficit) for the year	2	-	(5 786)	(1 686)	(25 842)	(2 845)	(788)	(2 057)	261,1%	(1 686)

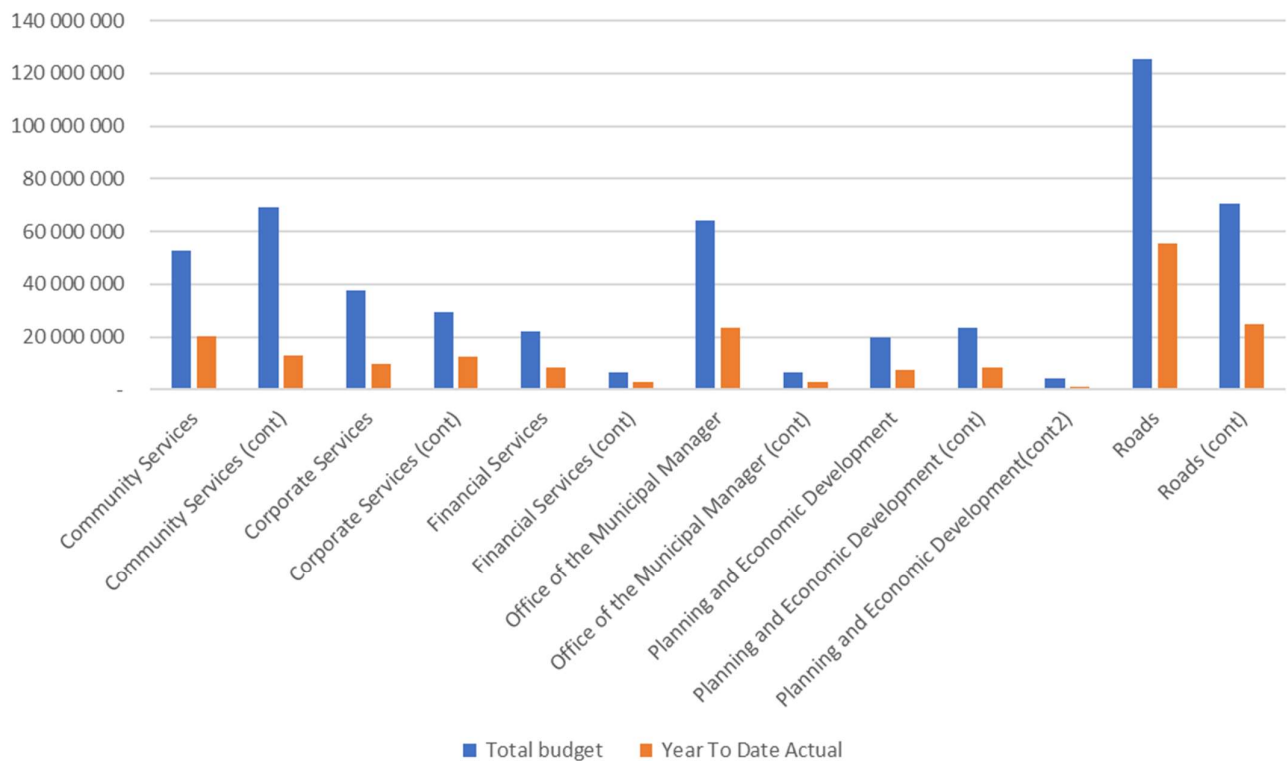
Reporting per municipal vote provide details on the spread of spending over the various functions of council. Revenue is mainly budgeted under the Executive and Council function and therefore most of the revenue will be reflected under this function. The integration of the Roads Agency function into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

Refer to the charts below indicating the revenue and expenditure per vote (total budgeted amount vs year-to-date actual amount):

Revenue per Vote: Total Budget vs Year To Date Actual



Expenditure per Vote: Total Budget vs Year To Date Actual



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) - M05 November

Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
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	–	–	15 703	(15 703)	-100%	37 688
Sale of Goods and Rendering of Services	–	26 779	26 779	786	2 782	11 158	(8 376)	-75%	26 779
Agency services	–	214 389	21 239	1 500	7 498	8 850	(1 351)	-15%	21 239
Interest								–	0%
Interest earned from Receivables	–	3 371	3 708	412	2 061	1 545	516	33%	3 708
Interest from Current and Non Current Assets	–	10 134	10 134	286	3 705	4 222	(517)	-12%	10 134
Dividends								–	0%
Rent on Land	–	627	627	38	188	261	(73)	-28%	627
Rental from Fixed Assets	–	3 377	3 377	189	666	1 407	(741)	-53%	3 377
Licence and permits								–	0%
Operational Revenue	–	9 386	202 199	21 994	83 904	84 250	(346)	0%	202 199
Non-Exchange Revenue									
Property rates								–	0%
Surcharges and Taxes	–	–	–	–	–	–	–	–	0%
Fines, penalties and forfeits								–	0%
Licence and permits	–	183	183	7	31	76	(45)	-60%	183
Transfers and subsidies - Operational	–	212 004	212 290	402	80 875	88 439	(7 564)	-9%	212 290
Interest								–	0%
Fuel Levy								–	0%
Operational Revenue								–	0%
Gains on disposal of Assets								–	0%
Other Gains	–	–	–	–	–	–	–	–	0%
Discontinued Operations								–	0%
Total Revenue (excluding capital transfers and contributions)		–	517 937	518 223	25 614	181 711	215 911	(34 200)	-16%
Expenditure By Type									
Employee related costs	–	300 666	301 604	34 010	127 070	126 152	918	1%	301 604
Remuneration of councillors	–	14 216	14 216	998	5 542	5 923	(381)	-6%	14 216
Bulk purchases - electricity								–	0%
Inventory consumed	–	51 861	49 263	4 843	17 271	19 011	(1 739)	-9%	49 263
Debt impairment	–	–	–	–	–	–	–	–	0%
Depreciation and amortisation	–	5 106	5 106	451	2 256	2 128	128	6%	5 106
Interest	–	8 820	8 820	120	487	3 675	(3 188)	-87%	8 820
Contracted services	–	81 910	80 280	4 377	11 656	32 499	(20 843)	-64%	80 280
Transfers and subsidies	–	2 501	2 397	363	643	820	(177)	-22%	2 397
Irrecoverable debts written off	–	2 100	2 100	–	–	875	(875)	-100%	2 100
Operational costs	–	64 950	68 630	6 294	26 170	30 742	(4 572)	-15%	68 630
Losses on Disposal of Assets	–	–	–	–	–	–	–	–	0%
Other Losses	–	75	75	–	(33)	31	(64)	-205%	75
Total Expenditure		–	532 204	532 490	51 456	191 064	221 856	(30 793)	-14%
Surplus/(Deficit)		–	(14 267)	(14 267)	(25 842)	(9 353)	(5 945)	(3 408)	57%
Transfers and subsidies - capital (monetary allocations)									
	–	8 481	12 581	–	6 481	5 157	1 324	26%	12 581
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	0%	–
Surplus/(Deficit) after capital transfers & contributions		–	(5 786)	(1 686)	(25 842)	(2 872)	(788)		(1 686)
Income Tax								–	–
Surplus/(Deficit) after income tax		–	(5 786)	(1 686)	(25 842)	(2 872)	(788)		(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)	(25 842)	(2 872)	(788)		(1 686)
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions	–	–	–	–	27	–			–
Surplus/ (Deficit) for the year		–	(5 786)	(1 686)	(25 842)	(2 845)	(788)		(1 686)

Revenue by Source

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

Refer to the below comparison of the revenue for the current month compared to the prior year comparative month:

Revenue	Monthly actual - November 2023	Monthly actual - November 2022	Percentage increase/ (decrease)	Comment
Agency Services	1 499 637,68	-	YTDB was R0 but expenditure was incurred	Agency fee for November 2022 included under Operational Revenue
Interest, Dividend and Rent on Land	736 241,65	1 805 704,22	-59%	Money invested for longer period of time in 2023 to maximize interest
Operational Revenue	21 993 698,50	24 796 559,44	-189%	Journal processed in November 2022
Rental from Fixed Assets	188 842,14	78 500,33	141%	Lease agreements renewed from 2022 and increase in interest received
Sales of Goods and Rendering of Services	786 414,20	541 671,09	45%	Slight increase in fire fighting fees from Nov 2022 to Nov 2023
Non-exchange Revenue	409 015,56	1 105 669,78	-63%	Contributed PPE was received in 2022 which increased income in 2022
Licences or Permits	7 075,56	7 669,78	-8%	Immaterial
Transfers and Subsidies - Operational	401 940,00	1 098 000,00	-63%	Grants received as per grant payment schedule
Grand Total	26 022 865,29	20 159 344,24	-229%	

Refer to the below comparison of the year-to-date revenue compared to the year-to-date budget:

Revenue	Year To Date Actual (YTDA) - November 2023	Year To Date Budget (YTDB) - November 2023	YTDA/YTDB	Comment
Agency Services	7 498 188,40	8 849 585,00	85%	In line with expectations
IntercompanyParent-subsidary Transactions	26 875,00	-	YTDB was R0 but expenditure was incurred	Immaterial
Interest, Dividend and Rent on Land	5 955 061,33	6 028 390,00	99%	In line with expectations
Operational Revenue	83 903 946,04	84 249 655,00	100%	In line with expectations
Rental from Fixed Assets	666 075,90	1 407 030,00	47%	Rental agreements to be renewed, in process
Sales of Goods and Rendering of Services	2 781 946,46	11 157 975,00	25%	Majority of fire fighting fees are received during high season December - March
Service Charges	-	15 703 400,00	0%	Landfill site not yet operational
Licences or Permits	30 716,11	76 065,00	40%	Licenses/permits issued by EHP
Transfers and Subsidies - Capital	6 481 000,00	4 671 126,00	139%	Grants received as per transfer payment agreement - additional grant received during October 2023 for the specialized flood response vehicle
Transfers and Subsidies - Operational	80 874 709,62	88 438 984,00	91%	Grants received as per transfer payment agreement
Grand Total	188 218 518,86	220 582 210,00	85%	

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 30 November 2023 amounts to R786,000 (YTDA: R2,782,000 and YTDB: R11,158,000). Majority of the income for this item consists of camping fees from resorts. The shortfall in YTDA vs YTDB is due to a lower occupancy rate than anticipated on the revenue from camping fees and fire services. It is expected that the monthly camping fees will increase during December 2023 and January 2024 due to the holiday season. The possibility of increases in fire services during the high fire season (December – March) are also likely, as these are the typical high fire months.

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 30 November 2023 to the amount of R1,500,000 (YTDA: R7,498,000 and YTDB: R8,850,000).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month of 30 November 2023 amounts to R412,000 (YTDA: R2,061,000 and YTDB: R1,545,000). The YTDA interest amount is more than the YTDB amount which means that higher than expected debtors are not paying their overdue accounts on a timely basis. Debtor system is in process with debt collection procedures as per policy.

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 30 November 2023 amounts to R286,000 (YTDA: R3,705,000 and YTDB: R4,222,000). Funds are invested for longer periods to maximise revenue from investments.

Rent on Land:

The income received from rental on land amounts to R38,000 for the month ended 30 November 2023 (YTDA: R188,000 and YTDB: R261,000). Legal and property section in process with rental contracts renewals/new renewal contracts, higher income expected once contracts have been concluded.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 November 2023 amounts to R188,842 (YTDA: R666,076 and YTDB: R1,407,030).

Operational Revenue:

Operational revenue reflects an amount of R21,994,000 for the month ended 30 November 2023 (YTDA: R83,904,000 and YTDB: R84,250,000). The major item included under Operational revenue consist of the Department of Public Transport (Roads section) monthly payments as per the signed MOA. The YTDA amount is in line with the YTDB amount.

Transfers recognised – operational:

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue 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.

During the month of November 2023, the municipality received R401 940 in respect of the SETA funding.

Expenditure by Type

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

Refer to the below comparison of the expenditure for the current month compared to the prior year comparative month:

Expenditure	Monthly actual - November 2023	Monthly actual - November 2022	Percentage increase/ (decrease)	Comment
Contracted Services	4 377 081,59	4 942 719,73	-11%	Immaterial
Depreciation and Amortisation	451 195,86	347 618,23	30%	Increase in depreciation due to capital asset purchases
Employee Related Cost	34 010 037,03	36 532 849,57	-7%	Immaterial
			No expenditure incurred in November 2022	
Interest, Dividends and Rent on Land	119 639,39	-		Immaterial
Inventory	-	18 770,41	-100%	Immaterial
Inventory Consumed	4 843 322,28	4 291 146,53	13%	Immaterial
Operating Leases	21 701,97	24 280,78	-11%	Immaterial
Operational Cost	6 272 358,75	4 812 999,07	30%	Annual Increase in operational costs
Remuneration of Councillors	997 566,56	1 042 436,24	-4%	Immaterial
Transfers and Subsidies	362 629,62	281 510,00	29%	Grants paid as per business plan
Grand Total	51 455 533,05	52 256 789,74	-2%	

Refer to the below comparison of the year-to-date revenue compared to the year-to-date budget:

Expenditure	Year To Date Actual (YTDA) - November 2023	Year To Date Budget (YTDB) - November 2023	YTDA/YTDB	Comment
Contracted Services	32 223 564,00	11 656 380,77	276%	Increase in legal fees and contracted services for Roads department
Depreciation and Amortisation	2 127 690,00	2 255 979,30	94%	In line with expectations
Employee Related Cost	126 692 894,00	127 069 617,88	100%	In line with expectations
Interest, Dividends and Rent on Land	3 675 160,00	487 402,54	754%	Interest on loan for regional landfill site was paid from July 2023
Inventory	31 065,00	- 32 513,49	-96%	Immaterial
Inventory Consumed	18 050 988,00	17 271 482,57	105%	In line with expectations
Irrecoverable Debts Written Off	875 000,00	-	YTDB was R0 but expenditure was incurred	Non-cash item - write-off of debts in November 2023
Operating Leases	208 685,00	360 941,01	58%	Payments for rental of copier and fire station building
Operational Cost	31 027 943,00	25 809 136,23	120%	Increase in operational cost Roads
Remuneration of Councillors	5 923 330,00	5 542 362,77	107%	In line with expectations
Transfers and Subsidies	1 019 775,00	642 749,62	159%	Grants paid as per business plan
Grand Total	221 856 094,00	191 063 539,20	116%	

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 30 November 2023 amounted to R35,008,000 (YTDA: R132,612,000 and YTDB: R132,075,000) of an adjusted budget amount of R315,820,000 which represents 59% of the total operating expenditure budget and 68% of the monthly expenditure budget. The YTDA amount is in line with the YTDB amount.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies; and amounts to R4,843,000 (YTDA: R17,271,000 and YTDB: R19,011,000) for the month ended 30 November 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 November 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 30 November 2023 amounts to R4,377,000 (YTDA: R11,656,000 and YTDB: R32,499,000) against a total adjusted budget amount of R80,280,000.

Majority of the difference in the YTDA amount compared to the YTDB amount is due to:

- No expenditure in relation to contracted services for the landfill site, operational tender for regional landfill site is in SCM process stage.
- Under spending in the Training and development section with regards to service providers appointed to provide training services.
- Under spending in Firefighting section with regards to the aerial resources expenditure vote. It is expected that this will increase during high fire season (December – March).

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 30 November 2023 amounts to R363,000 (YTDA: R643,000 and YTDB: R820,000) against a total adjusted budget amount of R2,397,000.

Operational costs:

Operational costs for the month ended 30 November 2023 amounts to R6,294,000 (YTDA: R26,170,000 and YTDB: R30,742,000) against a total adjusted budget amount of R68,630,000.

The operational costs consist 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) - M05 November

Vote Description		Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YID variance	YID 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	4	4	5	(1)	-13%	5
Vote 6 - Corporate Services (cont)			-	250	245	2	21	99	(78)	-79%	245
Vote 7 - Community Services			-	8 619	10 219	1 513	8 501	4 173	4 328	104%	10 219
Vote 8 - Community Services (cont)			-	144 631	147 131	1 124	10 518	61 305	(50 786)	-83%	147 131
Vote 9 - Planning and Economic Development			-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)			-	4 800	4 800	246	485	2 000	(1 515)	-76%	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	2 889	19 529	67 582	(48 052)	-71%	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	2 889	19 529	67 582	(48 052)	-71%	162 400
Capital Expenditure - Functional Classification											
Governance and administration			-	8 869	8 869	1 519	7 000	3 695	3 304	89%	8 869
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			-	8 869	8 869	1 519	7 000	3 695	3 304	89%	8 869
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			-	1 450	5 550	-	1 527	2 228	(701)	-31%	5 550
Community and social services			-	-	1 600	-	1 527	582	945	162%	1 600
Sport and recreation			-	800	800	-	-	333	(333)	-100%	800
Public safety			-	650	3 150	-	-	1 313	(1 313)	-100%	3 150
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			-	4 000	4 000	246	485	1 667	(1 182)	-71%	4 000
Planning and development			-	4 000	4 000	246	485	1 667	(1 182)	-71%	4 000
Road transport			-	-	-	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			-	143 981	143 981	1 124	10 518	59 992	(49 474)	-82%	143 981
Energy sources			-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	143 981	143 981	1 124	10 518	59 992	(49 474)	-82%	143 981
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	-	158 300	162 400	2 889	19 529	67 582	(48 052)	-71%	162 400
Funded by:											
National Government			-	4 000	4 000	246	485	1 667	(1 182)	-71%	4 000
Provincial Government			-	4 481	8 581	390	4 038	3 491	547	16%	8 581
District Municipality			-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			-	8 481	12 581	636	4 523	5 157	(634)	-12%	12 581
Borrowing		6	-	143 981	143 981	1 124	10 518	59 992	(49 474)	-82%	143 981
Internally generated funds			-	5 838	5 838	1 129	4 488	2 433	2 056	85%	5 838
Total Capital Funding			-	158 300	162 400	2 889	19 529	67 582	(48 052)	-71%	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	4 000 000	484 921	In Process	No challenges anticipated
71207230002	2	Replacing ICT Capital Equipment beyond economical	250 000	0	0	N/A - R0 per the Adjusted budget	No challenges anticipated
71801310001	3	Firestation: George	4 638 075	4 638 075	4 462 938	In Process	Delay in the Fire station project as the Contractor's revised construction program indicated a revised completion date of 30 January 2024.
71801310002	4	Firestation: George	3 000 000	3 000 000	2 511 449	In Process	Delay in the Fire station project as the Contractor's revised construction program indicated a revised completion date of 30 January 2024.
71801330001	5	Firefighting Vehicle (bakkie)	981 000	981 000	0	In Process	No challenges anticipated
73602102302	6	Vehicle (bakkie)	800 000	800 000	0	In Process	No challenges anticipated
72305230001	7	Hazmat Rescue & Fire Equipment	150 000	150 000	0	Order Issued to Supplier	No challenges anticipated
72305230005	8	Hazardous Materials Equipment	500 000	500 000	0	In Process	No challenges anticipated
74402100901	9	Landfill Site: PPE	143 981 000	143 981 000	10 518 187	Order Issued to Supplier	Weekly progress provided to Management Committee and standing agenda item in Council meetings
71207104112	10	Wireless Access Points	0	35 052	17 052	Order Issued to Supplier	No challenges anticipated
71207104144	11	QNAP Backup Storage	0	72 741	0	In Process	No challenges anticipated
71207104145	12	Monitor	0	2 477	2 477	Completed	Completed
71207104165	13	Network Equipment	0	12 000	1 508	Order Issued to Supplier	No challenges anticipated
71207104168	14	USB Type-C Port Replicators	0	8 000	0	Order Issued to Supplier	No challenges anticipated
71207104167	15	Inverters	0	114 730	0	Order Issued to Supplier	No challenges anticipated
71207104080	16	Medical Chair	0	5 000	4 331	Completed	Completed
71602102321	17	Mobile Generators	0	1 600 000	1 526 549	Order Issued to Supplier	No challenges anticipated
71801330002	18	Flood Response Vehicle	0	2 500 000	0	In Process	No challenges anticipated
Totals			158 300 075	162 400 075	19 529 411		

Commitments against capital for the month November 2023				
71207104112	10	Wireless Access Points		17 561,25
71207104165	13	Network Equipment		8 804,64
71207104167	15	Inverters		113 431,82
71207104168	14	USB Type-C Port Replicators		5 480,00
72305230001	7	Hazmat Rescue & Fire Equipment		117 600,00
74402100901	9	Landfill Site: PPE		683 618,22
		Total Commitments		946 495,93

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

There is a slight delay of one month 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 - M05 November

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	69 169	141 818
Trade and other receivables from exchange transactions		–	16 279	(195 363)	39 302	(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	2 756	3 409
VAT		–	6 060	7 105	7 851	7 105
Other current assets		–	20 220	206 687	(3)	206 687
Total current assets		–	149 940	167 995	123 413	167 995
Non current assets						
Investments		–	28	28	28	28
Investment property		–	64 187	65 948	65 915	65 948
Property, plant and equipment		–	355 193	346 225	205 471	346 225
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		–	(26)	474	1 241	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	332 743	472 763
TOTAL ASSETS		–	632 086	640 758	456 156	640 758
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	100	663	663	663
Consumer deposits		–	468	637	2 384	637
Trade and other payables from exchange transactions		–	27 928	46 470	19 709	46 470
Trade and other payables from non-exchange transactions		–	4 588	2 649	3 630	2 649
Provision		–	26 843	22 791	30 601	22 791
VAT		–	2 207	963	5 839	963
Other current liabilities						
Total current liabilities		–	62 133	74 173	62 825	74 173
Non current liabilities						
Financial liabilities		–	170 315	170 892	14 495	170 892
Provision		–	12 024	12 085	12 106	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	155 567	313 202
TOTAL LIABILITIES		–	378 864	387 375	218 393	387 375
NET ASSETS	2	–	253 223	253 383	237 764	253 383
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	200 293	210 492	194 873	210 492
Reserves and funds		–	52 930	42 891	42 891	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	253 223	253 383	237 764	253 383

Financial ratios:

Current Ratio:		(Current Assets / Current Liabilities)			
		Norm: 1.5 - 2.1			
			30 November 2023	30 June 2023	
Current Assets			137 874 000	165 471 656	
Current Liabilities			62 825 000	82 598 391	
Current ratio			2,19	2,00	<i>times</i>
Comment					
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities					
The norm is 1.5 - 2.1 times. As at 30 November 2023, GRDM's current ratio is 2,19 times, which is better than the norm.					

[illegible]

Net debtor days:		((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365		
		Norm: 30 days		
			30 November 2023	30 June 2023
Gross debtors closing balance after bad debt prov			39 348 000	17 160 346
Billed revenue			12 251 029	19 489 635
			1172	321 days
Comment				
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.				
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.				
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.				
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.				

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	-	-	15 703	(15 703)	-100%	37 688
Other revenue		-	54 770	247 920	5 407	61 877	103 300	(41 423)	-40%	247 920
Transfers and Subsidies - Operational		-	405 154	212 290	402	81 533	88 439	(6 906)	-8%	212 290
Transfers and Subsidies - Capital		-	8 481	12 581	-	6 481	5 157	1 324	26%	12 581
Interest		-	10 134	10 134	265	1 765	4 222	(2 458)	-58%	10 134
Dividends								-		
Payments										
Suppliers and employees		-	(512 343)	(512 733)	(49 020)	(181 152)	(213 803)	(32 652)	15%	(512 733)
Interest		-	(8 820)	(8 820)	-	-	(3 675)	(3 675)	100%	(8 820)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(4 936)	(941)	(42 946)	(29 496)	(656)	28 840	-4395%	(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)	(2 889)	(19 529)	(67 582)	(48 053)	71%	(162 400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(158 272)	(162 372)	(2 889)	(19 529)	(67 582)	(48 053)	71%	(162 372)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	143 732	170 309	-	13 912	70 291	(56 379)	-80%	170 309
Increase (decrease) in consumer deposits		-	468	637	160	1 747	-	1 747	#DIV/0!	637
Payments										
Repayment of borrowing		-	8 745	8 745	120	487	3 644	3 156	87%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	152 945	179 692	280	16 146	73 934	57 788	78%	170 946
NET INCREASE/ (DECREASE) IN CASH HELD										
		-	(10 263)	16 379	(45 555)	(32 879)	5 696			7 634
Cash/cash equivalents at beginning:		-	121 273	136 403	99 048	99 048	136 403			99 048
Cash/cash equivalents at month/year end:		-	111 010	152 783		66 169	142 100			106 682

The municipal bank balance at 30 November 2023 totals R30,169,000 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 R69,169,000.

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

REPORTING MONTH: 30 NOVEMBER 2023		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 November 2023	60 047 550,09	30 168 797,49
Other Cash & Cash Equivalents: Short term deposits	35 000 000,00	35 000 000,00
Accrued interest on investments	-	1 646 284,26
Other Cash & Cash Equivalents: Call accounts	4 000 000,00	4 000 000,00
Total Cash & Cash Equivalents:	99 047 550,09	70 815 081,75
LESS:	103 441 417,29	82 982 604,63
Unspent Conditional Grants	5 804 337,00	16 887 631,63
Provision for staff leave	21 672 994,00	21 672 994,00
Provision for bonus	9 485 086,00	7 490 011,00
Post Retirement Benefits	35 862 400,00	10 731 300,00
Performance Bonus	956 188,00	956 188,00
Trade Payables	-	-
YTD Unspent Capital budget	2 478 822,53	1 349 769,37
YTD Unspent Operational budget	27 181 589,76	23 894 710,63
Sub total	-4 393 867,20	-12 167 522,88
PLUS:	63 190 352,72	60 818 946,13
VAT Receivable	4 109 640,00	7 851 000,00
Receivable Exchange	15 147 042,00	17 160 346,00
Department of Transport and Public Works	43 933 670,72	35 807 600,13
	58 796 485,52	48 651 423,25
LESS OTHER MATTERS:		
Capital Replacement Reserve	17 822 749,00	4 133 051,00
Employee Benefits Reserves	34 169 029,00	38 762 712,00
Sub Total	6 804 707,52	5 755 660,25
LESS: CONTINGENT LIABILITIES	4 500 000,00	4 500 000,00
Theunis Barnard	-	-
F du Toit (Vicbay Theft)	-	-
Hoogbaard	-	-
I Gerber	-	-
A de Wet	-	-
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	2 304 707,52	1 255 660,25
Total actual November 2023 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	18 659 503,49	29 850 336,22

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		Budget Year 2023/24											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
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	–	–	–	–	–	–	–	11	11	11	–	–	
Interest on Arrear Debtor Accounts	1810	404	410	414	413	411	408	2 399	8 243	13 102	11 874	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	21 635	14 440	149	132	173	320	5 718	29 444	72 011	35 787	–	–	
Total By Income Source	2000	22 039	14 850	563	545	584	728	8 117	37 698	85 124	47 672	–	–	
2022/23 - totals only										–	–			
Debtors Age Analysis By Customer Group														
Organs of State	2200	11	48	27	26	33	106	529	2 329	3 110	3 023	–	–	
Commercial	2300	21 879	14 728	471	480	551	622	7 583	35 362	81 675	44 598	–	–	
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–	
Other	2500	149	75	65	39	–	–	5	7	339	51	–	–	
Total By Customer Group	2600	22 039	14 850	563	545	584	728	8 117	37 698	85 124	47 672	–	–	

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 monthly.

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 30 November 2023:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Original Capital: levied	Interest on account:
Debt outstanding	588 160,08	21 812 475,26	14 328 822,82	120 088,93	14 140 460,48	50 990 007,57	46 696 316,66	4 293 690,91

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	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISPALITEIT	340,24	340,24	340,24	340,24	30 373,90	31 734,86	Contributions Task	29 693,42	2 041,44	No
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	N/A
84000210	BITOU MUNICIPALITY	385,58	385,58	385,58	385,58	37 422,53	38 964,85	Shopsteward	33 650,86	5 313,99	No
84000557	BITOU MUNICIPALITY	61 443,29	228,29	228,29	228,29	20 152,04	82 280,20	MMC Contribution Recovery	19 923,75	62 356,45	No
		62 169,11	954,11	954,11	954,11	87 948,47	152 979,91		83 268,03	69 711,88	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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	456 480,82	471 475,18	Fire Debtor	327 149,75	144 325,43	IGR Process initiated for signature
39001128	GEORGE MUNICIPALITY	46,06	46,06	46,06	46,06	5 903,27	6 087,51	Fire Debtor	4 019,75	2 067,76	IGR Process initiated for signature
84000166	GEORGE MUNICIPALITY	24,18	24,18	24,18	24,18	3 098,70	3 195,42	Fire Debtor	2 110,00	1 085,42	IGR Process initiated for signature
84000554	GEORGE MUNICIPALITY	181 335,00	-	-	-	-	181 335,00	MMC Contribution Recovery to GRDM as per signed SLA for 3 years	181 335,00	-	
84000618	GEORGE MUNICIPALITY	25,62	25,62	25,62	25,62	2 407,40	2 509,88	Fire Debtor	2 235,97	273,91	IGR Process initiated for signature
84000673	GEORGE MUNICIPALITY	60,98	60,98	60,98	60,98	5 502,59	5 746,51	Fire Debtor	5 624,55	121,96	IGR Process initiated for signature
84000674	GEORGE MUNICIPALITY	- 14,48	-	-	-	-	14,48	Fire Debtor	-	14,48	N/A
		185 225,95	3 905,43	3 905,43	3 905,43	473 392,78	670 335,02		522 475,02	147 860,00	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISPALITEIT HESSEQUA	-	-	-	-	-	-	Fire Debtor	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	2 095,51	2 095,51	2 095,51	2 095,51	260 922,87	269 304,91	Fire Debtor	182 880,54	86 424,37	N/A - awaiting settlement offer
38000507	MUNISPALITEIT HESSEQUA	21 724,99	21 478,91	239,85	-	-	43 443,75	Rental of Facilities	21 713,29	21 730,46	N/A - current month rental
38900005	HESSEQUA MUNISPALITEIT	-	-	-	-	0,01	0,01	Contributions Task	0,01	-	N/A
39001111	HESSEQUA MUNICIPALITY	43,05	43,05	43,05	43,05	5 517,85	5 690,05	Fire Debtor	3 757,39	1 932,66	N/A - awaiting settlement offer
84000153	HESSEQUA MUNICIPALITY	8 136,88	-	-	-	-	8 136,88	Health Certificates	3 529,81	4 607,07	N/A
84000534	HESSEQUA MUNICIPALITY	80,72	80,72	80,72	80,72	8 215,45	8 538,33	Fire Debtor	7 044,30	1 494,03	N/A - awaiting settlement offer
84000543	HESSEQUA MUNICIPALITY	2 190,82	2 190,82	2 190,82	2 190,82	221 471,96	230 235,24	Fire Debtor	191 198,80	39 036,44	N/A - awaiting settlement offer
84000548	HESSEQUA MUNICIPALITY	57,71	57,71	57,71	57,71	5 833,67	6 064,51	Fire Debtor	5 036,25	1 028,26	N/A - awaiting settlement offer
84000657	HESSEQUA MUNICIPALITY	11 098,44	39 109,13	10 773,76	10 773,76	982 566,94	1 054 322,03	Fire Debtor	940 255,44	114 066,59	N/A - awaiting settlement offer
		45 428,12	65 055,85	15 481,42	15 241,57	1 484 528,75	1 625 735,71		1 355 415,83	270 319,88	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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	10 067,59	1 245 251,59	1 285 521,95	Fire Debtor	878 626,39	406 895,56	No
38200060	MUNISIPALITEIT KANNALAND	354,13	354,13	354,13	354,13	31 260,38	32 676,90	Collab Licence Fee	30 906,25	1 770,65	No
38900006	KANNALAND MUNISIPALITEIT	936,14	936,14	936,14	936,14	103 360,57	107 105,13	Contributions Task	81 699,27	25 405,86	No
39001130	KANNALAND MUNICIPALITY	86,11	86,11	86,11	86,11	11 035,83	11 380,27	Fire Debtor	7 514,80	3 865,47	No
39001131	KANNALAND MUNICIPALITY	218,39	218,39	218,39	218,39	25 610,30	26 483,86	Fire Debtor	19 059,04	7 424,82	No
84000213	KANNALAND MUNICIPALITY	1 001,31	1 001,31	1 001,31	1 001,31	120 958,94	124 964,18	Shopsteward	87 386,59	37 577,59	No
84000271	KANNALAND MUNICIPALITY	639,62	639,62	639,62	639,62	81 975,82	84 534,30	Health Certificates	55 821,24	28 713,06	No
84000276	KANNALAND	1 062,40	1 062,40	1 062,40	1 062,40	122 176,21	126 425,81	Collab Licence Fee	92 718,75	33 707,06	No
84000323	KANNALAND MUNICIPALITY	563,72	563,72	563,72	563,72	70 578,83	72 833,71	Waste Management	49 197,01	23 636,70	No
84000533	KANNALAND MUNICIPALITY	149,16	149,16	149,16	149,16	14 867,88	15 464,52	Fire Debtor	13 017,86	2 446,66	No
84000597	KANNALAND MUNICIPALITY	616,02	616,02	616,02	616,02	58 024,40	60 488,48	Fire Debtor	53 762,04	6 726,44	No
84000624	KANNALAND MUNICIPALITY	68,45	68,45	68,45	68,45	6 242,38	6 516,18	Fire Debtor	5 973,56	542,62	No
84000690	KANNALAND MUNICIPALITY	57,14	57,14	57,14	57,14	5 100,66	5 329,22	Fire Debtor	4 986,38	342,84	No
		15 820,18	15 820,18	15 820,18	15 820,18	1 896 443,79	1 959 724,51		1 380 669,18	579 055,33	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	91,56	91,56	91,56	91,56	8 173,59	8 539,83	Contributions Task	7 990,47	549,36	No
84000214	KNYSNA MUNICIPALITY	150,06	150,06	150,06	150,06	13 246,59	13 846,83	Shopsteward	13 096,53	750,30	No
84000711	KNYSNA MUNICIPALITY	31 185,00	-	-	-	243,51	31 428,51	MMC Contribution Recovery	-	31 428,51	N/A - interest for write-off
		31 426,62	241,62	241,62	241,62	21 663,69	53 815,17		21 087,00	32 728,17	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	-	178,18	178,18	178,18	216,38	750,92	Shopsteward	15 550,16	14 799,24	No
84000274	MOSSELBAY MUNICIPALITY	-	354,13	354,13	-	-	708,26	Collab Licence Fee	30 906,25	30 197,99	No
84000555	MOSSEL BAY MUNICIPALITY	79 695,00	-	-	-	-	79 695,00	MMC Contribution Recovery to GRDM as per signed SLA for 3 years	79 695,00	-	No
		79 695,00	532,31	532,31	178,18	216,38	81 154,18		126 151,41	44 997,23	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	Fire Debtor	-	-	N/A
38900010	OUTDSHOORN MUNISIPALITEIT	-	-	-	-	639,85	639,85	Contributions Task	-	639,85	N/A - interest for write-off
84000486	OUTDSHOORN MUNICIPALITY	11 210,79	11 210,79	11 210,79	11 210,79	1 200 573,19	1 245 416,35	Fire Debtor	978 395,78	267 020,57	IGR Process initiated for signature
84000556	OUTDSHOORN MUNICIPALITY	48 510,00	-	-	-	-	48 510,00	Fire Debtor	48 510,00	-	NO
84000636	OUTDSHOORN MUNICIPALITY	2 774,97	2 774,97	2 774,97	2 774,97	258 223,56	269 323,44	Fire Debtor	242 179,20	27 144,24	IGR Process initiated for signature
		62 495,76	13 985,76	13 985,76	13 985,76	1 459 436,60	1 563 889,64		1 269 084,98	294 804,66	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	42,30	42,30	42,30	42,30	3 776,51	3 945,71	Contributions Task	3 691,91	253,80	No
		42,30	42,30	42,30	42,30	3 776,51	3 945,71		3 691,91	253,80	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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	923 736,20	948 963,68	Fire Debtor	550 418,12	398 545,56	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	215,27	215,27	215,27	215,27	32 171,37	33 032,45	Fire Debtor	18 786,95	14 245,50	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	40 175,80	40 175,80	40 175,80	40 175,80	5 145 715,74	5 306 418,94	Fire Debtor	3 506 251,54	1 800 167,40	Yes
84000381	ESKOM	18 213,06	18 213,06	18 213,06	18 213,06	2 147 484,75	2 220 336,99	Fire Debtor	1 589 503,01	630 833,98	Yes
		64 911,00	64 911,00	64 911,00	64 911,00	8 249 108,06	8 508 752,06		5 664 959,62	2 843 792,44	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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	180 936,98	188 369,06	Fire Debtor	162 154,11	26 214,95	No - discussion in process with institution
		1 858,02	1 858,02	1 858,02	1 858,02	180 936,98	188 369,06		162 154,11	26 214,95	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000527	SANRAL	48,43	48,43	48,43	48,43	4 962,72	5 156,44	Fire Debtor	4 226,58	929,86	IGR Process initiated for signature

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000404	LT COL XOTYENI	27,77	27,77	27,77	27,77	3 192,54	3 303,62	Fire Debtor	2 423,50	880,12	IGR Process initiated for signature
84000541	SA POLICE SERVICE	52,10	52,10	52,10	52,10	5 266,49	5 474,89	Fire Debtor	4 546,59	928,30	IGR Process initiated for signature
84000688	LADISMITH POLICE STATION	11,35	11,35	11,35	11,35	1 013,49	1 058,89	Fire Permit Debtor	990,79	68,10	IGR Process initiated for signature
		91,22	91,22	91,22	91,22	9 472,52	9 837,40		7 960,88	1 876,52	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	21 605 196,81	14 202 403,32	-	-	35 807 600,13	Roads Debtor WCPG DPWT	35 807 600,13	-	No - Roads Agency Debtor for monthly claims to Province
		-	21 605 196,81	14 202 403,32	-	-	35 807 600,13		35 807 600,13	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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	1 120,15	104 439,43	108 920,03	Fire Debtor	97 758,08	11 161,95	No - discussion in process with institution
		1 120,15	1 120,15	1 120,15	1 120,15	104 439,43	108 920,03		97 758,08	11 161,95	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2023	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	36 137,26	37 021,11	5 736,59	-	-	78 894,96	Medical Debtor	42 239,84	36 655,12	No - monthly medical recovery claims
		36 137,26	37 021,11	5 736,59	-	-	78 894,96		42 239,84	36 655,12	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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	119 476,03	124 383,55	Fire Debtor	107 073,36	17 310,19	No - discussion in process with institution
84000629	DFFE	342,24	342,24	342,24	342,24	31 450,80	32 819,76	Fire Debtor	29 867,80	2 951,96	No - discussion in process with institution
		1 569,12	1 569,12	1 569,12	1 569,12	150 926,83	157 203,31		136 941,16	20 262,15	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 776	724	101	20	2	414	25	421	3 484
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	1 776	724	101	20	2	414	25	421	3 484

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 November 2023	Movements for the month			Balance as at 30 November 2023	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Garden Route District Municipality							
Standard Bank	7 000 000,00	-			7 000 000,00	327 163,70	327 163,70
ABSA	17 500 000,00	-			17 500 000,00	827 021,23	827 021,23
Nedbank	10 500 000,00	-			10 500 000,00	492 099,33	492 099,33
BANK DEPOSITS	35 000 000,00	-	-	-	35 000 000,00	1 646 284,26	1 646 284,26

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 for longer periods to maximise investment revenue.

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 - M05 November

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YID variance	YID variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	185 267	185 267	-	77 778	77 195	583	0,8%	185 267
Local Government Equitable Share		-	178 333	178 333	-	74 305	74 305	(0)	0,0%	178 333
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	2 180	2 180	-	545	908	(363)	-40,0%	2 180
Local Government Financial Management Grant		-	1 000	1 000	-	1 000	417	583	140,0%	1 000
Municipal Systems Improvement Grant		-	1 000	1 000	-	-	417	(417)	-100,0%	1 000
Rural Road Asset Management Systems Grant		-	2 754	2 754	-	1 928	1 148	781	68,0%	2 754
Provincial Government:		-	6 560	6 846	-	1 560	2 837	(1 277)	-45,0%	6 846
Capacity Building		-	6 560	6 846	-	1 560	2 837	(1 277)	-45,0%	6 846
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	20 177	20 177	402	1 537	8 407	(6 870)	-81,7%	20 177
Other Grants Received		-	20 177	20 177	402	1 537	8 407	(6 870)	-81,7%	20 177
Total Operating Transfers and Grants	5	-	212 004	212 290	402	80 875	88 439	(7 564)	-8,6%	212 290
Capital Transfers and Grants										
National Government:		-	4 000	4 000	-	2 000	1 667	333	20,0%	4 000
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	2 000	1 667	333	20,0%	4 000
Provincial Government:		-	4 481	8 581	-	4 481	3 491	990	28,4%	8 581
Infrastructure		-	4 481	4 481	-	4 481	1 867	2 614	140,0%	4 481
Capacity Building		-	-	4 100	-	-	1 623	(1 623)	-100,0%	4 100
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	8 481	12 581	-	6 481	5 157	1 324	25,7%	12 581
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	220 485	224 871	402	87 356	93 596	(6 241)	-6,7%	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

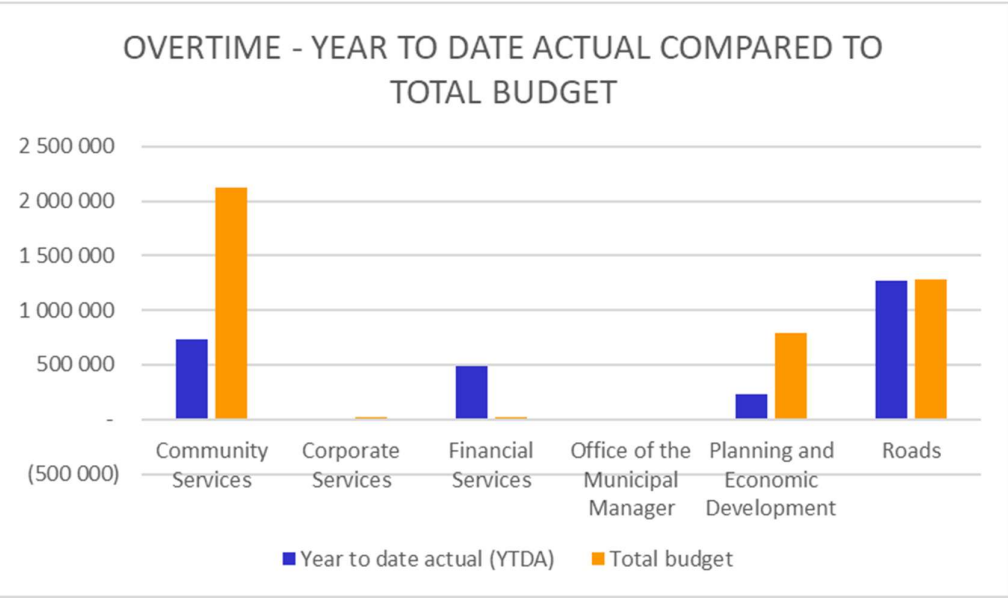
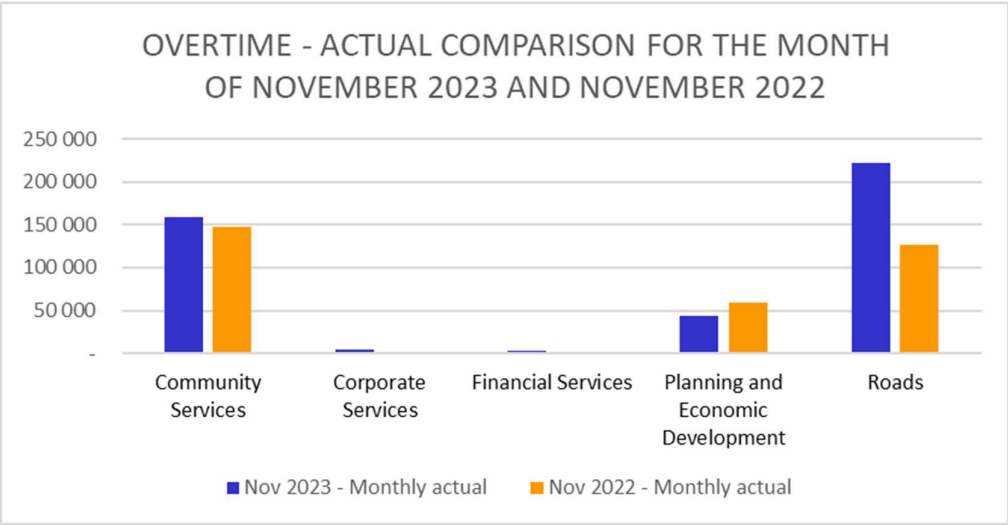
DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

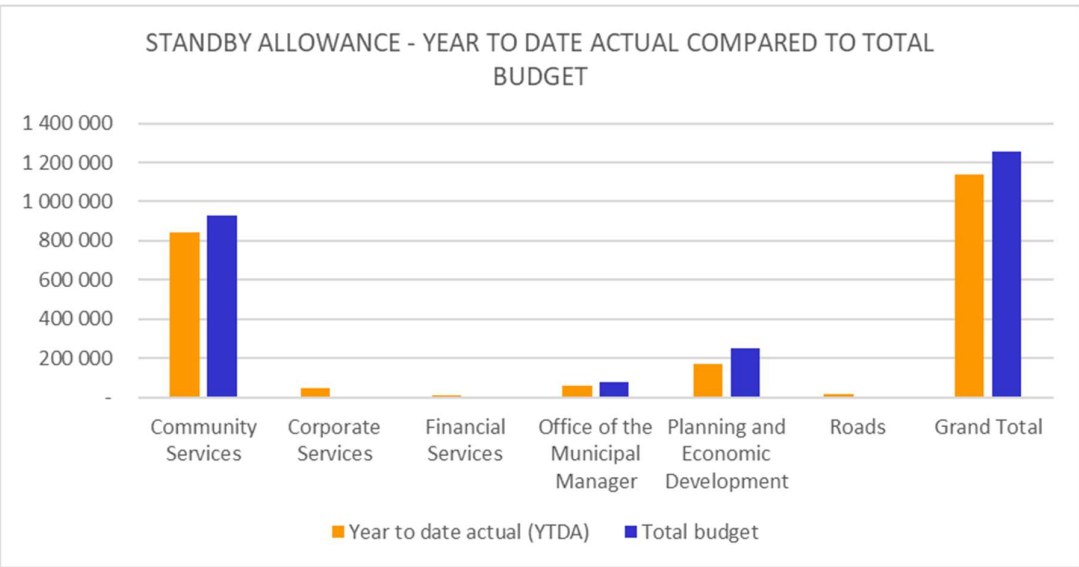
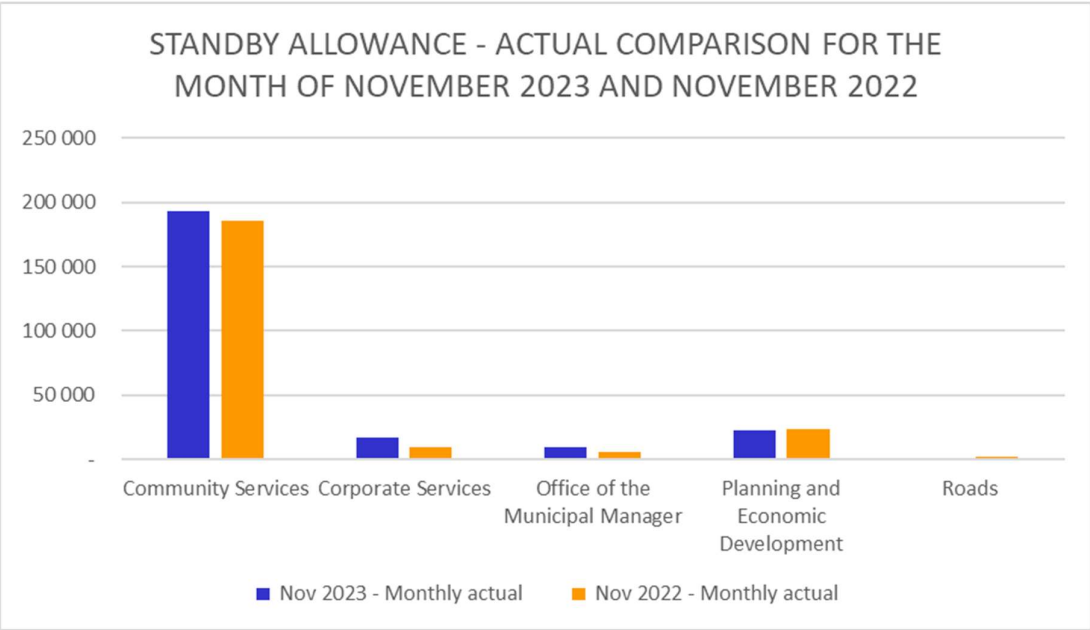
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	11 153	11 153	589	3 452	4 647	(1 195)	-26%	11 153
Pension and UIF Contributions		–	263	263	34	158	110	48	44%	263
Medical Aid Contributions		–	162	162	12	78	68	10	15%	162
Motor Vehicle Allowance		–	1 251	1 251	165	839	521	318	61%	1 251
Cellphone Allowance		–	627	627	87	478	261	217	83%	627
Housing Allowances		–	478	478	64	319	199	120	60%	478
Other benefits and allowances		–	281	281	46	218	117	101	86%	281
Sub Total - Councillors		–	14 216	14 216	998	5 542	5 923	(381)	-6%	14 216
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	6 223	6 223	371	2 215	2 593	(378)	-15%	6 223
Pension and UIF Contributions		–	2 093	2 093	44	306	872	(566)	-65%	2 093
Medical Aid Contributions		–	220	220	20	101	92	10	10%	220
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	777	777	33	33	324	(291)	-90%	777
Motor Vehicle Allowance		–	908	908	56	336	378	(42)	-11%	908
Cellphone Allowance		–	207	207	11	57	86	(29)	-34%	207
Housing Allowances		–	392	392	15	102	163	(61)	-37%	392
Other benefits and allowances		–	22	22	1	7	9	(2)	-27%	22
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	4	4	–	(2)	2	–	–	4
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	10 846	10 846	552	3 156	4 519	(1 363)	-30%	10 846
Other Municipal Staff										
Basic Salaries and Wages		–	177 307	178 307	14 722	74 416	74 814	(398)	-1%	178 307
Pension and UIF Contributions		–	30 745	30 745	2 485	12 426	12 811	(385)	-3%	30 745
Medical Aid Contributions		–	26 234	26 234	2 089	10 674	10 931	(257)	-2%	26 234
Overtime		–	4 255	4 255	432	2 719	1 773	947	53%	4 255
Performance Bonus		–	13 309	13 309	11 643	11 935	5 546	6 390	115%	13 309
Motor Vehicle Allowance		–	13 787	13 787	1 055	5 311	5 744	(434)	-8%	13 787
Cellphone Allowance		–	131	131	10	50	54	(5)	-9%	131
Housing Allowances		–	2 929	2 929	204	1 013	1 220	(207)	-17%	2 929
Other benefits and allowances		–	7 132	7 132	554	2 745	2 972	(227)	-8%	7 132
Payments in lieu of leave		–	5 608	5 608	203	2 207	2 337	(129)	-6%	5 608
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	7 163	7 163	–	–	2 985	(2 985)	-100%	7 163
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	1 220	1 158	60	418	446	(28)	-6%	1 158
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		–	289 820	290 758	33 458	123 914	121 633	2 281	2%	290 758
Total Parent Municipality		–	314 882	315 820	35 008	132 612	132 075	537	0%	315 820

Remuneration related expenditure for the month ended 30 November 2023 amounted to R35,008,000.

The municipality closely monitors overtime and standby allowances to ensure that it is in line with the prior year comparative month and the budgeted amount. This helps keep track of whether the day-to-day functions are executed within normal working hours and will also act as a monitoring tool as to whether the current staff composition is insufficient; of which long periods of excessive overtime/standby allowance may be an indication that it might be the case. The municipality reports to council monthly on the expenditure on staff benefits as required by the MFMA Section 66.

Refer to the below charts regarding the reporting on the above:





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: 8 December 2023

Provincial Treasury
Local Government Budget Analysis
Private Bag X9165
CAPE TOWN
8000

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

I, M STRATU, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

- ☐ **The monthly budget statement**
- ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ Mid- year budget and performance assessment

for the month ended **30 November 2023**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Mona STRATU

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

Signature [Signature]
Date 11/12/2023