

DISTRICT COUNCIL

30 JANUARY 2024

1. **SECTION 72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 31 DECEMBER 2023 / ARTIKEL 72 HALFJAARLIKSE BEGROTING EN PRESTASIE ASSESSERING: 31 DESEMBER 2023 / UMHLATHI 72 ULWABIWOMALI-LOMBINDI NYANKA KUNYE NOQWALASELO LOMSEBENZI 31 KWEYOMNGA 2023**

(6/18/7)

18 January 2024

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

2. PURPOSE OF THE REPORT

The report is tabled to Council in terms of section 72 as required in terms of the Municipal Finance Management Act 56 of 2003

3. DELEGATED AUTHORITY

Council

4. RECOMMENDATIONS

1. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
2. Council takes note of the SDBIP performance report for the six months ending 31 December 2023; and
3. Council takes note that an adjustment budget will be tabled in February 2024 for consideration.

AANBEVELINGS

1. Die Raad kennis neem van die halfjaarlikse Prestasieverslag voorgelê in terme van Artikel 72 van die Munisipale Finansiële Bestuurswet;
2. Die Raad kennis neem van die SDBIP Prestasieverslag vir die eerste ses maande van die jaar geëindig 31 Desember 2023; en
3. Dat die Raad kennis neem dat 'n aangepaste begroting voorgelê gaan word vir oorweging in Februarie 2024.

ISINDULULO

1. iBhunga lithathele ingalelo ulwabiwo-mali lombindi nyaka kunye noqwalaselo lomsebenzi ngokwemithetho yoMhlathi 72 woMthetho woLawulo Lwemali zoMasipala;
2. iBhunga lithathele ingqalelo ingxelo yomsebenzi we SDBIP kwinyanga ezintandathu eziphela ngomhla 31 kweyoMnga 2023.
1. iBhunga lithathele ingqalelo ukuba kuzakuthiwa thaca ulungelelwaniso lolwabiwo-mali ukuze luqwalaselwe.

5. DISCUSSION / CONTENTS

5.1 BACKGROUND

Municipal Finance Management Act 56 of 2003

Section 72 (1) *The accounting officer of a municipality must submit the report by the 25th of January each year –*

- (a) *Assess the performance of the municipality during the first half of the financial year taking into account –*

- i. The monthly financial statements referred to in section 71 for the first half of the financial year;*
- ii. The municipal service delivery performance during the first half of the financial year and the service delivery targets as well as performance indicators set in the service delivery and budget implementation plan;*
- iii. The previous year annual report and the progress on resolving problems identified in the annual report; and*

(b) *Submit a report on such assessment to*

- i. The mayor of the municipality*
- ii. The National Treasury*
- iii. The relevant provincial treasury*

(2) *The statement referred to in section 71(1) for the sixth month of a financial year must be incorporated into the report referred to in subsection 1(b) of the section.*

(3) *The accounting officer must, as part of the review –*

- a) Make recommendations as to whether an adjustment budget is necessary; and*
- b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.*

After my review performed, it is recommended that an adjustment budget is needed.

5.2 FINANCIAL IMPLICATIONS

To be addressed in 2023/24 Second Adjustment Budget report.

5.3 LEGAL IMPLICATIONS

None. The following legislation applies:

- Municipal Finance Management Act, No 56 of 2003, section 72
- Municipal Budget and Reporting Regulations, 17 April 2009

5.4 STAFF IMPLICATION

None

5.5 PREVIOUS / RELEVANT COUNCIL RESOLUTIONS:

There are no previous or relevant Council resolutions related to this matter.

5.6 RISK IMPLICATIONS

There are no foreseen risks

5.7 COMMENTS FROM EXECUTIVE MANAGEMENT:

5.7.1 EXECUTIVE MANAGER: ROADS AND TRANSPORT PLANNING SERVICES

None

5.7.2 EXECUTIVE MANAGER: PLANNING AND ECONOMIC DEVELOPMENT

None

5.7.3 EXECUTIVE MANAGER: COMMUNITY SERVICES

None

5.7.4 EXECUTIVE MANAGER: CORPORATE SERVICES

None

5.7.5 EXECUTIVE MANAGER: FINANCIAL SERVICES

None

5.7.6 MANAGER: LEGAL SERVICES

None

ANNEXURE

Section 72 Mid-year Budget and Performance Report for the period ending 31 December 2023.



2023 / 2024

FINANCIAL YEAR

SECTION 72

Mid-Year Budget and
Performance Report



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Glossary

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

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

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

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

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

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

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

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

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

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

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

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

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

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

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

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

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

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

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

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

Virement – A transfer of funds.

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

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

YTDA – Year to Date Actual

YTDB – Year to Date Budget

Legislative Framework

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

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

Section 72: Mid-year assessment

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

Honourable Speaker, leaders of the Opposition, honourable members of the Garden Route District Council on both sides of the house, The Municipal Manager and his Executive Management Team, the Members of the Media, interest groups and the citizens of the Garden Route District Municipality.

I would like to express a hearty warm welcome to you all and express my warm wishes to you and your families for 2024. The 2023 year was a testing year for all of us, our thoughts and deepest condolences go out to all the families in the district and country that has lost family members and relatives.

Although this is a new year, 2024 feels like a new beginning, however, in terms of our fiscal year we are halfway through the 2023/24 financial year already; therefore, like any house that has intentions to prosper, we need to do some introspections on the 6 months gone to ensure that we can rectify the errors of the past and improve on the success we have achieved thus far.

The actual and budgeted figures reported includes the Roads Budget.

Revenue by source

The total adjusted revenue budget for the 2023/24-year totals **R530,803,963 (including Roads Agency)**. Performance for the mid-year ending 31 December 2023 totals **R270,569,133**. This represents a total of **51%** of the budgeted revenue, which is in line with expected performance of 50% for the first 6 months.

Most of the revenue relates to transfers and subsidies received to date to the amount of **R147,601,810**, which is **55%** of the total revenue received for the first 6 months. Revenue from the Roads Agency services recorded for the first 6 months was **R99,244,824**, which is **37%** of the total revenue received during the first 6 months.

Operating expenditure

The total adjusted expenditure budget for 2023/24 totals **R532,490,161 (including Roads Agency)**. Performance for the mid-year ending 31 December 2023 totals **R229,728,184**.

This represents a **43%** spending based on the budgeted expenditure. This is slightly lower than 50% mainly due to non-cash items (e.g., debt impairment and actuarial losses) that is only accounted for at year-end.

The majority of expenditure for the first 6 months were spend on Employee related costs and Remuneration of councillors to the amount of **R159,322,449**, which is **69%** of the total expenditure for the first 6 months. The other expenditure items include Operational costs of **R29,896,424 (13%)**, Inventory consumed of **R21,506,222 (9%)** and Contracted services of **R14,676,457 (6%)**.

Capital Budget performance

The adjusted capital budget for the financial year amounts to **R162,400,075**. For the first 6 months, capital expenditure was **R20,312,714**, representing **13%** of the budget. Orders to the amount of R430,317 were issued as at 31 December 2023. The largest expenditure item on the capital budget (R143,981,000) is the construction of the regional landfill site (actual expenditure on the landfill site (including orders): R11,456,334). Construction commenced to the end of the 2022/2023 financial year.

SDBIP:

The Top Level SDBIP was approved by the mayor within the legislative required timeframe. The Departmental SDBIP was approved by the Municipal Manager also within the legislative required timeframe; adhering to all legislative requirements as stipulated below:

- Approval of the Top Level SDBIP
- Publication of the Top Level – website
- Approval of the Departmental SDBIP
- All sec 56/57 contracts entered into and signed within the required timeframes

- Submission of the Section 72 and the adjusted Top Level SDBIP
- Started with the basis for the compilation of System Descriptions for the Top Level SDBIP-

I wish you a great 2024 and trust that the second half of the fiscal year will be nothing short of success.

I would therefore like to recommend to council the following:

It is recommended that:

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

SECTION 2 – RESOLUTIONS

SECTION 72 – MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

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

RECOMMENDATION:

It is recommended that:

- i. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
- ii. Council takes note of the SDBIP performance report for the six months ending 31 December 2023; and
- iii. Council takes note that an adjustment budget will be tabled in February 2024 for consideration.

2.

SECTION 3 – EXECUTIVE SUMMARY

3.1 Introduction

These figures are presented in terms of Section 72 of the MFMA. The information is presented for the mid-year ending 31 December 2023.

3.2 Consolidated Performance

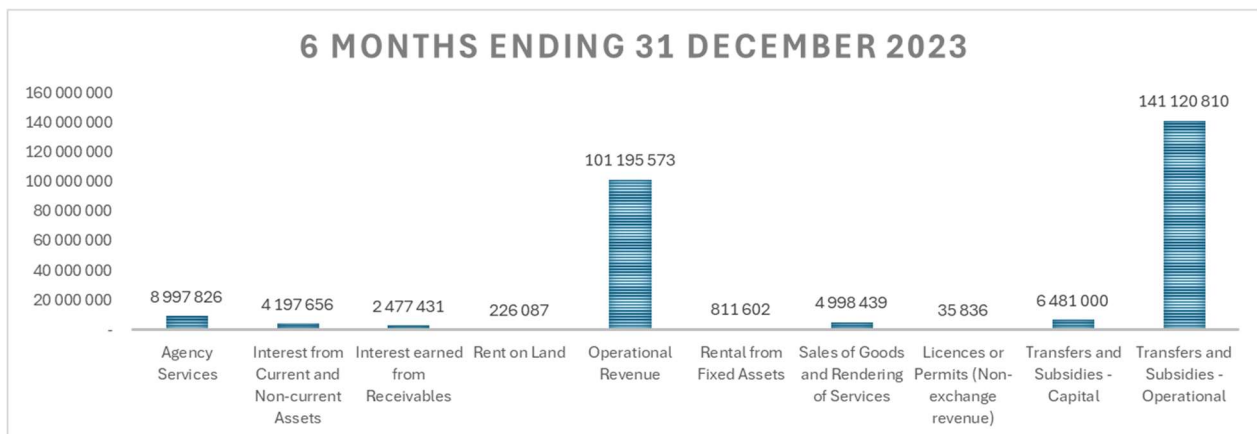
3.2.1 Against Annual Budget (original)

The actual and budgeted figures reported includes the Roads Budget.

Revenue by source

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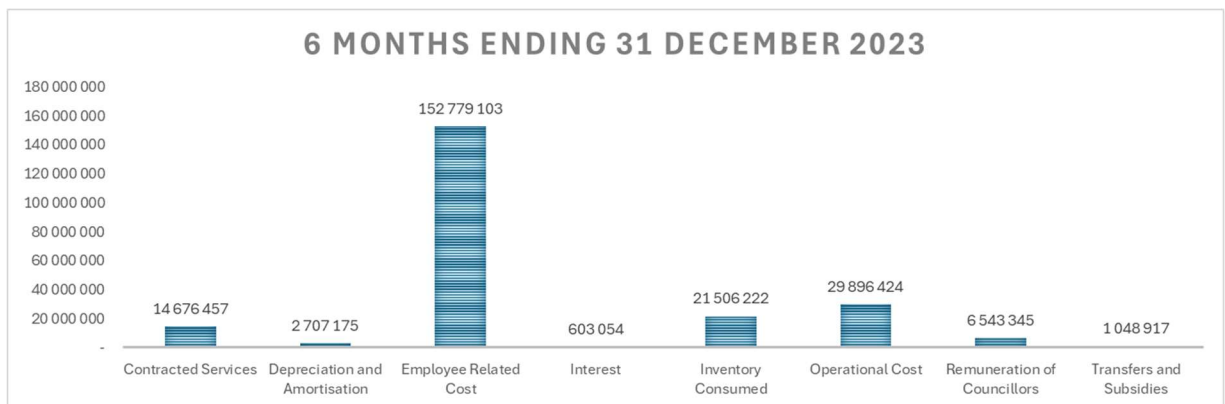


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CAPITAL BUDGET SPENDING AS AT 31 DECEMBER 2023						
Number	Capital item	Budget	Expenditure	Orders	Available	% Spent
1	Upgrading of buildings - Retrofitting EEDS	4 000 000	484 921	-	3 515 079	12%
2	Wireless Access Points	35 052	17 052	17 561	439	99%
3	QNAP Backup Storage	72 741	-	-	72 741	0%
4	Monitor	2 477	2 477	-	-	100%
5	Network Equipment	12 000	10 312	-	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	-	130 195	19 805	87%
17	Hazardous Materials Equipment	500 000	-	-	500 000	0%
18	Landfill Site: PPE	143 981 000	11 287 205	169 129	132 524 666	8%
		162 400 075	20 312 714	430 317	141 657 044	13%
Percentage spent	Colour					
0% - 50%						
51% - 75%						
76% - 100%						

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

Variances and deficiencies will be explained in terms of the SDBIP and will be reported on by the Performance Management Unit, situated in the Office of the Municipal Manager. The Service Delivery and Budget Implementation Plan (SDBIP) performance of the municipality is attached as Part 3 to this report. This report reflects the municipal performance on the non-financial information for the period 1 July 2023 to 31 December 2023.

3.4 Annual Report

The Annual Report 2022/2023 was approved by Council in December 2023.

3.5 Long-term financial sustainability

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

3.6 Remedial or corrective steps

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

This will be dealt with during the adjustment budget process in February 2024. Detailed explanations of the remedial or corrective steps will be provided as part of the budget report to Council.

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

3.7 Conclusion

Detailed analysis of the municipal performance for the year to date ending 31 December 2023 will be presented under the different sections of the report.

SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	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	-	-	18 844	(18 844)	-100%	37 688
Investment revenue	10 253	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	189 810	212 004	212 290	60 246	141 121	106 132	34 989	33%	212 290
Other own revenue	215 857	268 245	268 245	22 105	122 940	134 122	(11 182)	-8%	-
Total Revenue (excluding capital transfers and contributions)	415 921	517 937	518 223	82 351	264 061	259 098	4 963	2%	518 223
Employee costs	279 902	300 666	301 604	25 709	152 779	151 216	1 563	1%	301 604
Remuneration of Councillors	12 306	14 216	14 216	1 001	6 543	7 108	(565)	-8%	14 216
Depreciation and amortisation	5 766	5 106	5 106	451	2 707	2 553	154	6%	5 106
Interest	148	8 820	8 820	116	603	4 410	(3 807)	-86%	8 820
Inventory consumed and bulk purchases	51 426	51 861	49 263	4 235	21 506	23 332	(1 826)	-8%	49 263
Transfers and subsidies	4 642	2 501	2 397	406	1 049	1 045	4	0%	2 397
Other expenditure	79 533	149 034	151 084	6 746	44 540	76 567	(32 027)	-42%	151 084
Total Expenditure	433 724	532 204	532 490	38 665	229 728	266 232	(36 503)	-14%	532 490
Surplus/(Deficit)	(17 803)	(14 267)	(14 267)	43 686	34 333	(7 133)	41 466	-581%	(14 267)
Transfers and subsidies - capital (monetary)	3 765	8 481	12 581	-	6 481	6 218	263	4%	12 581
Transfers and subsidies - capital (in-kind)	3 284	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(10 755)	(5 786)	(1 686)	43 686	40 814	(915)	41 729	-4559%	(1 686)
Share of surplus/ (deficit) of associate	108	-	-	-	27	-	27	#DIV/0!	-
Surplus/ (Deficit) for the year	(10 647)	(5 786)	(1 686)	43 686	40 841	(915)	41 756	-4561%	(1 686)
Capital expenditure & funds sources									
Capital expenditure	39 537	158 300	162 400	783	20 313	81 127	(60 815)	-75%	162 400
Capital transfers recognised	3 149	8 481	12 581	-	4 523	6 218	(1 695)	-27%	12 581
Borrowing	18 192	143 981	143 981	769	11 287	71 990	(60 703)	-84%	143 981
Internally generated funds	18 196	5 838	5 838	14	4 503	2 919	1 584	54%	5 838
Total sources of capital funds	39 537	158 300	162 400	783	20 313	81 127	(60 815)	-75%	162 400
Financial position									
Total current assets	173 080	149 940	167 995		155 494				167 995
Total non current assets	314 101	482 146	472 763		330 901				472 763
Total current liabilities	84 581	62 133	74 173		59 668				74 173
Total non current liabilities	135 824	316 731	313 202		155 571				313 202
Community wealth/Equity	266 777	253 223	253 383		271 156				253 383
Cash flows									
Net cash from (used) operating	16 093	(4 936)	(941)	28 360	42 463	(696)	(43 159)	6200%	(941)
Net cash from (used) investing	(26 809)	(158 272)	(162 372)	(783)	(20 313)	(81 127)	(60 814)	75%	(162 372)
Net cash from (used) financing	711	135 455	162 201	(1 175)	13 996	78 124	64 128	82%	170 946
Cash/cash equivalents at the month/year end	132 053	93 520	135 292	-	102 315	132 704	30 389	23%	73 803
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	16 350	19 359	577	551	542	578	8 411	38 068	84 436
Creditors Age Analysis									
Total Creditors	44	333	-	-	-	-	305	421	1 104

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

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

Description	Ref	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>		240 643	275 990	268 354	63 126	163 768	134 091	29 677	22%	268 354
Executive and council		238 879	274 960	259 482	62 294	160 561	129 655	30 906	24%	259 482
Finance and administration		1 763	1 029	8 873	831	3 207	4 436	(1 229)	-28%	8 873
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 762	15 036	23 686	2 187	5 191	11 843	(6 652)	-56%	23 686
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		9 382	14 597	14 154	2 149	4 666	7 077	(2 411)	-34%	14 154
Public safety		-	-	9 094	16	305	4 547	(4 242)	-93%	9 094
Housing		-	-	-	-	-	-	-	-	-
Health		380	439	439	22	220	219	0	0%	439
<i>Economic and environmental services</i>		172 672	195 060	198 431	17 038	101 610	99 216	2 395	2%	198 431
Planning and development		-	-	3 371	416	2 315	1 685	629	37%	3 371
Road transport		172 594	194 878	194 878	16 615	99 245	97 439	1 806	2%	194 878
Environmental protection		78	183	183	7	51	91	(41)	-44%	183
<i>Trading services</i>		-	40 332	40 332	-	-	20 166	(20 166)	-100%	40 332
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	40 332	40 332	-	-	20 166	(20 166)	-100%	40 332
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	423 077	526 418	530 804	82 351	270 569	265 316	5 253	2%	530 804
Expenditure - Functional										
<i>Governance and administration</i>		145 063	182 063	182 249	11 757	77 625	91 116	(13 491)	-15%	182 249
Executive and council		50 821	55 515	55 515	3 389	21 509	27 757	(6 249)	-23%	55 515
Finance and administration		91 397	123 362	123 548	8 103	54 468	61 765	(7 298)	-12%	123 548
Internal audit		2 846	3 186	3 186	265	1 649	1 593	56	4%	3 186
<i>Community and public safety</i>		81 518	91 305	91 333	7 940	41 280	45 626	(4 346)	-10%	91 333
Community and social services		6 644	8 016	8 116	850	3 865	4 054	(189)	-5%	8 116
Sport and recreation		11 458	14 322	14 322	894	5 004	7 161	(2 157)	-30%	14 322
Public safety		27 355	28 546	28 546	2 879	13 173	14 273	(1 100)	-8%	28 546
Housing		-	-	-	-	-	-	-	-	-
Health		36 061	40 421	40 349	3 318	19 238	20 138	(900)	-4%	40 349
<i>Economic and environmental services</i>		202 446	218 159	218 231	18 507	107 866	109 151	(1 286)	-1%	218 231
Planning and development		20 239	18 300	18 300	1 305	8 592	9 150	(558)	-6%	18 300
Road transport		178 721	195 904	195 904	16 857	97 325	97 952	(627)	-1%	195 904
Environmental protection		3 486	3 955	4 027	345	1 948	2 049	(101)	-5%	4 027
<i>Trading services</i>		2 057	38 047	38 047	339	1 947	19 023	(17 076)	-90%	38 047
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 057	38 047	38 047	339	1 947	19 023	(17 076)	-90%	38 047
<i>Other</i>		2 639	2 630	2 630	121	1 010	1 315	(305)	-23%	2 630
Total Expenditure - Functional	3	433 724	532 204	532 490	38 665	229 728	266 232	(36 503)	-14%	532 490
Surplus/ (Deficit) for the year		(10 647)	(5 786)	(1 686)	43 686	40 841	(915)	41 756	-4561%	(1 686)

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

Operating Revenue

Table C2 reflects the financial performance per Standard Classification and shows that most of the municipal funds are received under the Executive and Council classification and the Roads Transport classification for the roads function performed on behalf of Provincial Government. This is because the municipality budgets most of its income under the Governance and administration function of the Government Financial Statistics (GFS) classification.

The municipality reported a **51%** performance for revenue received during the first 6 months ending 31 December 2023, which is in line with expected performance of 50% for the first 6 months. Most of the revenue consist of grants, mainly the equitable share, and roads agency function allocation.

Operating Expenditure

The municipality reported a **43%** performance for expenditure for the first 6 months ending 31 December 2023, which is below 50% mainly due to non-cash items (e.g., debt impairment and actuarial losses) that is only accounted for at year-end.

Adjustments to the budget will be tabled to council during February 2024 to improve performance and enhance service delivery.

More details regarding the operational expenditures are included in the report below under expenditure by type.

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

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

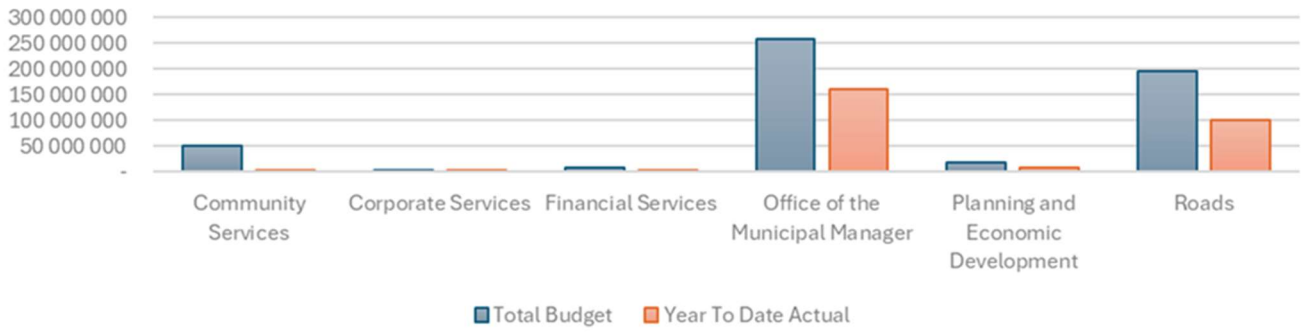
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		238 879	274 960	259 482	62 294	160 561	129 655	30 906	23,8%	259 482
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		(4)	-	6 358	330	1 998	3 179	(1 181)	-37,1%	6 358
Vote 4 - Financial Services (cont)		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 5 - Corporate Services		1 764	1 029	1 473	501	802	736	66	8,9%	1 473
Vote 6 - Corporate Services (cont)		-	-	1 042	-	402	521	(119)	-22,8%	1 042
Vote 7 - Community Services		380	439	439	22	220	219	0	0,2%	439
Vote 8 - Community Services (cont)		78	40 515	49 609	21	341	24 804	(24 463)	-98,6%	49 609
Vote 9 - Planning and Economic Development		4	-	-	2	20	-	20	#DIV/0!	-
Vote 10 - Planning and Economic Development (cont)		5 701	7 612	10 540	1 308	5 300	5 270	30	0,6%	10 540
Vote 11 - Planning and Economic Development(cont2)		3 681	6 985	6 985	1 257	1 680	3 493	(1 812)	-51,9%	6 985
Vote 12 - Roads		172 594	194 878	194 878	16 615	99 245	97 439	1 806	1,9%	194 878
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	423 077	526 418	530 804	82 351	270 569	265 316	5 253	2,0%	530 804
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		58 788	63 758	63 758	3 888	27 476	31 879	(4 403)	-13,8%	63 758
Vote 2 - Office of the Municipal Manager (cont)		6 265	6 734	6 734	523	3 551	3 367	184	5,5%	6 734
Vote 3 - Financial Services		17 787	22 124	22 124	1 655	9 932	11 062	(1 130)	-10,2%	22 124
Vote 4 - Financial Services (cont)		5 803	6 511	6 511	686	3 492	3 255	237	7,3%	6 511
Vote 5 - Corporate Services		19 658	37 456	37 703	2 203	12 044	18 874	(6 830)	-36,2%	37 703
Vote 6 - Corporate Services (cont)		23 395	29 874	29 813	1 512	14 144	14 876	(732)	-4,9%	29 813
Vote 7 - Community Services		46 997	52 804	52 832	4 740	25 110	26 375	(1 265)	-4,8%	52 832
Vote 8 - Community Services (cont)		31 715	69 242	69 314	3 396	16 446	34 693	(18 247)	-52,6%	69 314
Vote 9 - Planning and Economic Development		18 107	20 176	20 176	1 376	8 812	10 088	(1 276)	-12,6%	20 176
Vote 10 - Planning and Economic Development (cont)		23 424	23 326	23 326	1 709	10 375	11 663	(1 288)	-11,0%	23 326
Vote 11 - Planning and Economic Development(cont2)		3 221	4 296	4 296	118	1 021	2 148	(1 127)	-52,5%	4 296
Vote 12 - Roads		114 056	124 074	124 074	10 706	66 239	62 037	4 202	6,8%	124 074
Vote 13 - Roads (cont)		64 508	71 830	71 830	6 152	31 086	35 915	(4 829)	-13,4%	71 830
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	433 724	532 204	532 490	38 665	229 728	266 232	(36 503)	-13,7%	532 490
Surplus/ (Deficit) for the year	2	(10 647)	(5 786)	(1 686)	43 686	40 841	(915)	41 756	-4561,5%	(1 686)

Reporting per municipal vote provides details on the spread of spending over the various functions of council.

Most of the municipal income is budgeted under the Office of the Municipal Manager vote and Roads vote. Planning and Economic Development (income from resorts) is the other main municipal function where income budgeting is recorded.

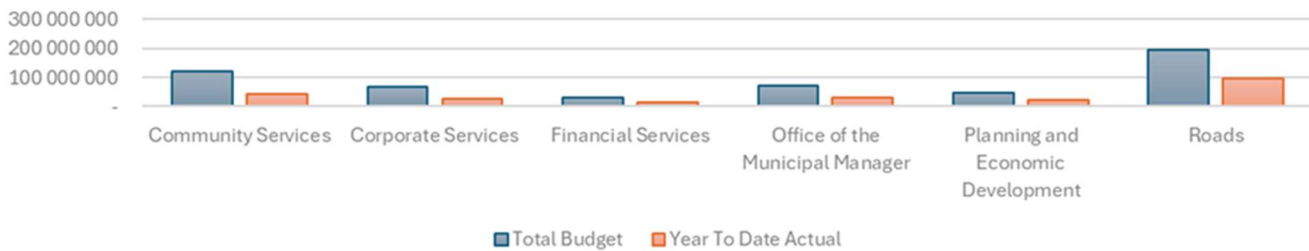
Expenditure per municipal vote is distributed to ensure that the municipal expenditure reflects the functions where expenditure is allocated. This is done to ensure implementation of the Integrated Development Plan (IDP) and for Annual Reporting.

Revenue per Vote: Total Budget vs Year To Date Actual



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

Expenditure per Vote: Total Budget vs Year To Date Actual



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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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	-	-	18 844	(18 844)	-100%	37 688
Sale of Goods and Rendering of Services		15 181	26 779	26 779	2 216	4 998	13 390	(8 391)	-63%	26 779
Agency services		188 140	214 389	21 239	1 500	8 998	10 619	(1 622)	-15%	21 239
Interest									0%	
Interest earned from Receivables		4 189	3 371	3 708	416	2 477	1 854	623	34%	3 708
Interest from Current and Non Current Assets		10 253	10 134	10 134	492	4 198	5 067	(869)	-17%	10 134
Dividends									0%	
Rent on Land		573	627	627	38	226	313	(87)	-28%	627
Rental from Fixed Assets		1 315	3 377	3 377	146	812	1 688	(877)	-52%	3 377
Licence and permits									0%	
Operational Revenue		6 385	9 386	202 199	17 292	101 196	101 100	96	0%	202 199
Non-Exchange Revenue										
Property rates									0%	
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits									0%	
Licence and permits		78	183	183	5	36	91	(55)	-61%	183
Transfers and subsidies - Operational		189 810	212 004	212 290	60 246	141 121	106 132	34 989	33%	212 290
Interest									0%	
Fuel Levy									0%	
Operational Revenue									0%	
Gains on disposal of Assets									0%	
Other Gains		(4)	-	-	-	-	-	-	0%	-
Discontinued Operations									0%	
Total Revenue (excluding capital transfers and contributions)		415 921	517 937	518 223	82 351	264 061	259 098	4 963	2%	518 223
Expenditure By Type										
Employee related costs		279 902	300 666	301 604	25 709	152 779	151 216	1 563	1%	301 604
Remuneration of councillors		12 306	14 216	14 216	1 001	6 543	7 108	(565)	-8%	14 216
Bulk purchases - electricity									0%	
Inventory consumed		51 426	51 861	49 263	4 235	21 506	23 332	(1 826)	-8%	49 263
Debt impairment		6 577	-	-	-	-	-	-	0%	-
Depreciation and amortisation		5 766	5 106	5 106	451	2 707	2 553	154	6%	5 106
Interest		148	8 820	8 820	116	603	4 410	(3 807)	-86%	8 820
Contracted services		32 200	81 910	80 280	3 020	14 676	39 325	(24 649)	-63%	80 280
Transfers and subsidies		4 642	2 501	2 397	406	1 049	1 045	4	0%	2 397
Irrecoverable debts written off		2 160	2 100	2 100	-	-	1 050	(1 050)	-100%	2 100
Operational costs		38 407	64 950	68 630	3 726	29 896	36 155	(6 258)	-17%	68 630
Losses on Disposal of Assets		136	-	-	-	-	-	-	0%	-
Other Losses		53	75	75	-	(33)	37	(70)	-187%	75
Total Expenditure		433 724	532 204	532 490	38 665	229 728	266 232	(36 503)	-14%	532 490
Surplus/(Deficit)		(17 803)	(14 267)	(14 267)	43 686	34 333	(7 133)	41 466	-581%	(14 267)
Transfers and subsidies - capital (monetary allocations)										
		3 765	8 481	12 581	-	6 481	6 218	263	4%	12 581
Transfers and subsidies - capital (in-kind)		3 284	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		(10 755)	(5 786)	(1 686)	43 686	40 814	(915)			(1 686)
Income Tax										
Surplus/(Deficit) after income tax		(10 755)	(5 786)	(1 686)	43 686	40 814	(915)			(1 686)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(10 755)	(5 786)	(1 686)	43 686	40 814	(915)			(1 686)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		108	-	-	-	27	-			-
Surplus/ (Deficit) for the year		(10 647)	(5 786)	(1 686)	43 686	40 841	(915)			(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 year-to-date revenue compared to the year-to-date budget:

Revenue	Year To Date Actual (YTDA) - December 2023	Year To Date Budget (YTDB) - December 2023	YTDA/YTDB	Comment
Agency Services	8 997 826,08	10 619 498,00	85%	In line with expectations
Intercompany/ Parent Subsidiary Transactions	26 875,00	-	YTDB was R0 but revenue was recognised	Immaterial
Interest from Current and Non-current Assets	4 197 656,32	5 066 798,00	83%	The bulk of the investments have not matured yet. It is invested for more than 30 days, and the interest will only be realised on the date of maturity.
Interest earned from Receivables	2 477 431,16	1 853 940,00	134%	Increased outstanding debtor accounts resulted in higher than expected interest in 2023
Rent on Land	226 086,66	313 327,00	72%	Rental agreements to be renewed, in process
Operational Revenue	101 195 572,68	101 099 590,00	100%	In line with expectations
Rental from Fixed Assets	811 601,73	1 688 434,00	48%	Rental agreements to be renewed, in process
Sales of Goods and Rendering of Services	4 998 438,51	13 389 575,00	37%	Majority of fire fighting fees are received during high season December - March
Service Charges - Waste Management	-	18 844 082,00	0%	Landfill site not yet operational
Licences or Permits (Non-exchange revenue)	35 835,69	91 282,00	39%	Licenses/permits issued by EHP
Transfers and Subsidies - Capital	6 481 000,00	5 801 109,00	112%	Grants received as per transfer payment agreement
Transfers and Subsidies - Operational	141 120 809,62	106 131 968,00	133%	Grants received as per transfer payment agreement
Grand Total	270 569 133,45	264 899 603,00	102%	

Interest earned from Current and Non-Current Assets / External Investments.

This reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments received for the first 6 months ending 31 December 2023 amounted to **R4,197,656**, against a year-to-date budget of **R5,066,798** and an adjusted budget of **R10,133,600**, which represents **41%** interest received year to date.

The investment balance of the municipality amounted to R75m as at 31 December 2023 and was invested for a period longer than 30 days to optimize interest received on investments. The actual performance is -17% off the year-to-date budget because of the bulk of the investments that have not matured yet. It is invested for longer than 30 days, and the interest will only be realised on the date of maturity hence the reason for under performance against budgeted amount versus actual year-to-date.

Interest earned from Receivables / Outstanding debtors.

Interest on outstanding debtors for the first 6 months ending 31 December 2023 amounted to R2,477,431 (YTDB: R1,853,940). 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. Most of the debtors are firefighting debtors.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. An amount of R8,997,826 (YTDB: R10,619,498) was recorded for the first 6 months ending 31 December 2023. The YTDA amount is in line with the YTDB amount.

Rental from Fixed Assets / facilities and equipment:

Rental of facilities and equipment for the first 6 months ending 31 December 2023 amounted to R811,602 (YTDB: R1,688,435). The actual performance is -52% off the year-to-date budget. The expectation is that the income will increase within the next quarter. The property section in the Planning and Economic Development Department is in process of reviewing expired lease agreements and compilation of new lease agreements. Once this is finalized, leases can be billed on the debtor system which will increase the revenue from facilities.

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 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 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. The municipality received R1,037,100 in respect of the SETA funding and R59,209,000 for the equitable share portion during the month of December 2023.

Sales of Goods and Rendering of Services:

The income for sales of goods and rendering of services reported for the first 6 months ending 31 December 2023 amounts to R4,998,439 (YTDB: R13,389,575). 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.

Camping fees has however increased (as anticipated) by 216% from November 2023 (R651,670) to December 2023 (R2,061,145) due to the holiday season influx. The possibility of increases in fire services during the high fire season (December – March) are also highly possible, as these are the typical high fire season months.

Rent on Land

The income received from rent on land amounts to R226,087 (YTDB: R313,327) for the first 6 months ending 31 December 2023. The legal and Property sections are in process with rental contract renewals / new renewal contracts, of which higher income is expected once the contracts have been concluded.

Licences and permits.

The income received for licences and permits for the first 6 months ending 31 December 2023 amounts to R35,836 (YTDB: R91,280).

Operational Revenue

Operational revenue reflects an amount of R101,195,573 (YTDB: R101,099,590) for the first 6 months ending 31 December 2023. Included under Operational Revenue is the revenue received from Department of Public Transport whereby GRDM performs the road function on behalf of the Department. The YTDA amount is in line with the YTDB amount.

Expenditure by Type

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

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

Expenditure	Year To Date Actual (YTDA) - December 2023	Year To Date Budget (YTDB) - December 2023	YTDA/YTDB	Comment
				No expenditure in relation to contracted services for the landfill site, operational tender for regional landfill site is in SCM process stage.
Contracted Services	14 676 456,65	37 944 357,00	39%	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)
Depreciation and Amortisation	2 707 175,16	2 553 223,00	106%	In line with expectations
Employee Related Cost	152 779 103,45	149 636 366,00	102%	In line with expectations
Interest	603 053,95	4 410 190,00	14%	Relates to interest paid on loan for landfill site which is not yet operational
Inventory	- 32 513,49	37 281,00	-87%	Immaterial monetary decrease - relates to an increase in net realisable value
Inventory Consumed	21 506 221,97	25 022 614,00	86%	In line with expectations
Irrecoverable Debts Written Off	-	650 000,00	0%	Reports to be submitted to council for approval of write-offs
Operating Leases	377 724,54	298 233,00	127%	In line with expectations
Operational Cost	29 518 699,59	37 326 328,00	79%	In line with expectations
Remuneration of Councillors	6 543 345,23	7 107 997,00	92%	In line with expectations
Transfers and Subsidies	1 048 917,11	1 245 091,00	84%	In line with expectations
Grand Total	229 728 184,16	266 231 680,00	86%	

Employee Related cost / Remuneration of councillors

Employee related cost for the first 6 months ending 31 December 2023 amounted to **R152,779,103 (YTDB: R149,636,366)** against an adjusted budget of **R301,603,537**, representing **51%** of the budget.

The councillor remuneration expenditure for the first 6 months amounted to **R6,543,345 (YTDB: R7,107,997)** against an adjusted budget of **R14,215,993**, representing **46%** of the budget.

Debt Impairment / Depreciation and asset impairment

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.

No Debt Impairment was recorded for the first 6 months ending 31 December 2023, and **R2,707,175 (YTDB: R2,553,223)** was recorded for depreciation against an adjusted budget of **R5,106,000**, which represents **53%** for the 6 months.

Interest

The interest paid for the first 6 months ending 31 December 2023 amounted to **R603,054 (YTDB: R4,410,190)** against an adjusted budget of **R8,820,000**, which represents **7%** for the 6 months. This relates to interest paid on the external loan for the landfill site.

Contracted services

Contracted services amounted to **R10,947,020 (YTDB: R37,944,357)** against an adjusted budget of **R81,910,000**, which represents **13%** for the first 6 months ending 31 December 2023. 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 Firefighting section with regards to the aerial resources expenditure vote. It is expected that this will increase during the high fire season (December – March).

Operational costs

Operational costs amounts to **R29,896,424 (YTDB: R37,624,661)** for the 6 months ended 31 December 2023 against an adjusted budgeted amount of **R68,630,000**, which represents **44%** of the budget.

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

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

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

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

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	-	4	5	(1)	-13%	5
Vote 6 - Corporate Services (cont)		499	250	245	14	35	120	(85)	-71%	245
Vote 7 - Community Services		2 844	8 619	10 219	-	8 501	5 037	3 464	69%	10 219
Vote 8 - Community Services (cont)		18 328	144 631	147 131	769	11 287	73 565	(62 278)	-85%	147 131
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		2 970	4 800	4 800	-	485	2 400	(1 915)	-80%	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	24 641	158 300	162 400	783	20 313	81 127	(60 815)	-75%	162 400
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		3 870	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		20	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		5	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		2 500	-	-	-	-	-	-	-	-
Vote 7 - Community Services		1 587	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		62	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		3 425	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		3 427	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	14 897	-	-	-	-	-	-	-	-
Total Capital Expenditure		39 537	158 300	162 400	783	20 313	81 127	(60 815)	-75%	162 400
Capital Expenditure - Functional Classification										
Governance and administration		12 844	8 869	8 869	14	7 014	4 435	2 579	58%	8 869
Executive and council		6 370	-	-	-	-	-	-	-	-
Finance and administration		6 474	8 869	8 869	14	7 014	4 435	2 579	58%	8 869
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 337	1 450	5 550	-	1 527	2 702	(1 176)	-44%	5 550
Community and social services		1 329	-	1 600	-	1 527	727	799	110%	1 600
Sport and recreation		3 498	800	800	-	-	400	(400)	-100%	800
Public safety		504	650	3 150	-	-	1 575	(1 575)	-100%	3 150
Housing		-	-	-	-	-	-	-	-	-
Health		7	-	-	-	-	-	-	-	-
Economic and environmental services		3 164	4 000	4 000	-	485	2 000	(1 515)	-76%	4 000
Planning and development		3 164	4 000	4 000	-	485	2 000	(1 515)	-76%	4 000
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 192	143 981	143 981	769	11 287	71 990	(60 703)	-84%	143 981
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		18 192	143 981	143 981	769	11 287	71 990	(60 703)	-84%	143 981
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	39 537	158 300	162 400	783	20 313	81 127	(60 815)	-75%	162 400
Funded by:										
National Government		2 970	4 000	4 000	-	485	2 000	(1 515)	-76%	4 000
Provincial Government		179	4 481	8 581	-	4 038	4 218	(180)	-4%	8 581
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3 149	8 481	12 581	-	4 523	6 218	(1 695)	-27%	12 581
Borrowing	6	18 192	143 981	143 981	769	11 287	71 990	(60 703)	-84%	143 981
Internally generated funds		18 196	5 838	5 838	14	4 503	2 919	1 584	54%	5 838
Total Capital Funding		39 537	158 300	162 400	783	20 313	81 127	(60 815)	-75%	162 400

The adjusted capital budget for the financial year amounts to **R162,400,075**. For the first 6 months, capital expenditure was **R20,312,714**, representing **13%** of the budget. Orders to the amount of R430,317 were issued as at 31 December 2023.

The largest expenditure item on the capital budget (R143,981,000) is the construction of the regional landfill site (actual expenditure on the landfill site (including orders): R11,456,334). Construction commenced to the end of the 2022/2023 financial year.

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearID actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		135 244	100 110	141 818	102 315	141 818
Trade and other receivables from exchange transactions		(61 746)	16 279	(195 363)	38 620	(195 363)
Receivables from non-exchange transactions		46	-	46	46	46
Current portion of non-current receivables		4 246	4 293	4 293	4 293	4 293
Inventory		3 483	2 979	3 409	3 219	3 409
VAT		5 300	6 060	7 105	7 004	7 105
Other current assets		86 507	20 220	206 687	(3)	206 687
Total current assets		173 080	149 940	167 995	155 494	167 995
Non current assets						
Investments		27	28	28	28	28
Investment property		55 720	64 187	65 948	65 909	65 948
Property, plant and equipment		198 967	355 193	346 225	203 670	346 225
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		675	(26)	474	1 206	474
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		58 711	62 764	60 088	60 088	60 088
Other non-current assets						
Total non current assets		314 101	482 146	472 763	330 901	472 763
TOTAL ASSETS		487 181	632 086	640 758	486 395	640 758
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		1 099	100	663	663	663
Consumer deposits		711	468	637	1 324	637
Trade and other payables from exchange transactions		59 663	27 928	46 470	15 835	46 470
Trade and other payables from non-exchange transactions		(1 689)	4 588	2 649	4 500	2 649
Provision		25 598	26 843	22 791	30 601	22 791
VAT		(801)	2 207	963	6 746	963
Other current liabilities						
Total current liabilities		84 581	62 133	74 173	59 668	74 173
Non current liabilities						
Financial liabilities		650	170 315	170 892	14 495	170 892
Provision		12 088	12 024	12 085	12 110	12 085
Long term portion of trade payables						
Other non-current liabilities		123 086	134 391	130 224	128 966	130 224
Total non current liabilities		135 824	316 731	313 202	155 571	313 202
TOTAL LIABILITIES		220 405	378 864	387 375	215 239	387 375
NET ASSETS	2	266 777	253 223	253 383	271 156	253 383
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		216 302	200 293	210 492	228 265	210 492
Reserves and funds		50 475	52 930	42 891	42 891	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	266 777	253 223	253 383	271 156	253 383

Financial ratios:

Current Ratio:	$(\text{Current Assets} / \text{Current Liabilities})$		
	Norm: 1.5 - 2.1		
	31 December 2023	30 June 2023	
Current Assets	180 248 000	165 471 656	
Current Liabilities	59 668 000	82 598 391	
Current ratio	3,02	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 31 December 2023, GRDM's current ratio is 3,02 times, which is higher than the norm.			

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants):			
	$((\text{Cash and Cash Equivalents} - \text{Unspent Conditional Grants} - \text{Overdraft}) + \text{Short Term Investment}) / \text{Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}$		
	Norm: 1-3 months		
	31 December 2023	30 June 2023	
Cash and cash equivalents	102 314 825	136 403 451	
Unspent conditional grants	- 2 912 134	- 2 649 255	
	99 402 691	133 754 196	
Total expenditure	229 728 184	429 811 158	
Depreciation and Amortisation	- 2 707 175	- 5 766 102	
Provision for bad debts	- 46 817 805	- 46 817 805	
	180 203 204	377 227 251	
Monthly average	15 016 934	31 435 604	
Cost cover	6,6	4,3	<i>times</i>
Comment			
The purpose of this ratio is to determine the amount of cash available to pay monthly operating expenses.			
The norm is 1-3 months - GRDM is above the norm.			

Net debtor days:	$((\text{Gross Debtors} - \text{Bad debt Provision}) / \text{Actual Billed Revenue}) \times 365$		
	Norm: 30 days		
	31 December 2023	30 June 2023	
Gross debtors closing balance after bad debt prov	38 666 169	17 160 346	
Billed revenue	16 785 490	19 489 635	
	841	321	<i>days</i>
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.			

Debt to Revenue Ratio:		(Total debt / Total revenue) x 100			
			31 December 2023		
Total debt			13 912 000		
Total revenue			264 061 000		
			5,27%		
Comment					
<p>The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.</p> <p>The municipality has sufficient revenue to cover its debt obligations, as total debt only constitutes 5,27% of total revenue, which is well within the norm of 50% or less as per the loan agreement.</p>					

Interest Paid to Total Cost Ratio:		(Interest paid / Total expenditure) x 100			
			31 December 2023		
Interest paid			603 000		
Total expenditure			229 728 000		
			0,26%		
Comment					
<p>The purpose of this ratio is to measure GRDM's interest expense compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7.5% (seven-point five percent) of total expenditure.</p> <p>The interest expense only makes up 0,26% of all expenditure incurred, therefore it is not a significant expenditure item for GRDM and is well within the norm of 7,5% or less as per the loan agreement.</p>					

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	37 688	37 688	-	-	18 844	(18 844)	-100%	37 688
Other revenue		(204 127)	54 770	247 920	4 800	110 276	123 960	(13 684)	-11%	247 920
Transfers and Subsidies - Operational		339 196	405 154	212 290	63 684	145 216	106 132	39 085	37%	212 290
Transfers and Subsidies - Capital		6 600	8 481	12 581	-	6 481	6 218	263	4%	12 581
Interest		3 289	10 134	10 134	492	2 257	5 067	(2 810)	-55%	10 134
Dividends								-		
Payments										
Suppliers and employees		(128 864)	(512 343)	(512 733)	(40 616)	(221 767)	(256 507)	(34 740)	14%	(512 733)
Interest		-	(8 820)	(8 820)	-	-	(4 410)	(4 410)	100%	(8 820)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		16 093	(4 936)	(941)	28 360	42 463	(696)	(43 159)	6200%	(941)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		27	28	28	-	-	-	-		28
Payments										
Capital assets		(26 836)	(158 300)	(162 400)	(783)	(20 313)	(81 127)	(60 814)	75%	(162 400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26 809)	(158 272)	(162 372)	(783)	(20 313)	(81 127)	(60 814)	75%	(162 372)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	143 732	170 309	-	13 912	82 497	(68 585)	-83%	170 309
Increase (decrease) in consumer deposits		711	468	637	(1 059)	687	-	687	#DIV/0!	637
Payments										
Repayment of borrowing		-	(8 745)	(8 745)	(116)	(603)	(4 373)	(3 770)	86%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		711	135 455	162 201	(1 175)	13 996	78 124	64 128	82%	170 946
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		142 058	121 273	136 403	66 169	66 169	136 403			66 169
Cash/cash equivalents at month/year end:		132 053	93 520	135 292		102 315	132 704			73 803

The municipal bank balance at 31 December 2023 totals R102 314 825 and the total balance of short-term deposits were R75 000 000, and call account deposits amounted to R4 000 000. Total cash and cash equivalents available at month ends are R102 314 825.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS' ANALYSIS

Supporting Table SC3

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

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-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	407	409	408	412	412	409	2 509	8 518	13 484	12 260	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	15 944	18 950	168	139	130	169	5 902	29 540	70 942	35 880	-	-	-
Total By Income Source	2000	16 350	19 359	577	551	542	578	8 411	38 068	84 436	48 151	-	-	-
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(18)	26	26	27	26	33	618	2 347	3 084	3 050	-	-	-
Commercial	2300	16 326	19 192	476	458	476	543	7 780	35 585	80 836	44 842	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	43	140	75	66	40	1	14	137	516	258	-	-	-
Total By Customer Group	2600	16 350	19 359	577	551	542	578	8 411	38 068	84 436	48 151	-	-	-

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

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

The municipality is required to submit debtors aged 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.

SECTION 6 – CREDITORS' ANALYSIS

Supporting Table C4

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

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	44	333	-	-	-	-	305	421	1 104	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	44	333	-	-	-	-	305	421	1 104	-	

The municipality is required to submit creditors aged analysis data strings monthly.

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 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Investment monitoring information

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.

	Balance as at 01 July 2023	Movements for the mid-year			Balance as at 31 December 2023	Interest earned Mid-year	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
<i>Standard Bank</i>		-25 000 000,00	52 000 000,00		27 000 000,00	1 023 345,21	1 023 345,21
<i>ABSA</i>		-15 000 000,00	44 500 000,00		29 500 000,00	1 243 162,33	1 243 162,33
<i>Nedbank</i>		-10 000 000,00	28 500 000,00		18 500 000,00	768 630,84	768 630,84
BANK DEPOSITS	-	-50 000 000,00	125 000 000,00	-	75 000 000,00	3 035 138,38	3 035 138,38

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		180 655	185 267	185 267	59 209	136 987	92 634	44 353	47,9%	185 267
Local Government Equitable Share		172 721	178 333	178 333	59 209	133 514	89 167	44 347	49,7%	178 333
Energy Efficiency and Demand Side Management Grant		1 000	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		2 440	2 180	2 180	–	545	1 090	(545)	-50,0%	2 180
Local Government Financial Management Grant		1 000	1 000	1 000	–	1 000	500	500	100,0%	1 000
Municipal Systems Improvement Grant		–	1 000	1 000	–	–	500	(500)	-100,0%	1 000
Public Transport Network Grant		900	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 594	2 754	2 754	–	1 928	1 377	551	40,0%	2 754
Provincial Government:		8 938	6 560	6 846	–	1 560	3 410	(1 850)	-54,3%	6 846
Capacity Building		8 938	6 560	6 846	–	1 560	3 410	(1 850)	-54,3%	6 846
Other grant providers:		117	20 177	20 177	1 037	2 574	10 089	(7 515)	-74,5%	20 177
Other Grants Received		117	20 177	20 177	1 037	2 574	10 089	(7 515)	-74,5%	20 177
Total Operating Transfers and Grants	5	189 710	212 004	212 290	60 246	141 121	106 132	34 989	33,0%	212 290
Capital Transfers and Grants										
National Government:		3 765	4 000	4 000	–	2 000	2 000	(0)	0,0%	4 000
Energy Efficiency and Demand Side Management Grant		3 765	4 000	4 000	–	2 000	2 000	(0)	0,0%	4 000
Provincial Government:		–	4 481	8 581	–	4 481	4 218	263	6,2%	8 581
Infrastructure		–	4 481	4 481	–	4 481	2 240	2 241	100,0%	4 481
Capacity Building		–	–	4 100	–	–	1 977	(1 977)	-100,0%	4 100
Other grant providers:		3 284	–	–	–	–	–	–	–	–
[insert description]		3 284	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	7 049	8 481	12 581	–	6 481	6 218	263	4,2%	12 581
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	196 759	220 485	224 871	60 246	147 602	112 350	35 252	31,4%	224 871

8.2 Supporting Table C7

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		174 939	185 267	185 799	16 076	89 141	93 165	(4 024)	-4,3%	185 799
Equitable Share		165 907	178 333	178 823	15 412	85 775	89 656	(3 881)	-4,3%	178 823
Energy Efficiency and Demand Side Management Grant		1 170	-	42	-	36	42	(5)	-13,0%	42
Expanded Public Works Programme Integrated Grant		2 810	2 180	2 180	384	2 152	1 090	1 062	97,4%	2 180
Local Government Financial Management Grant		1 013	1 000	1 000	38	260	500	(240)	-48,0%	1 000
Municipal Systems Improvement Grant		-	1 000	1 000	-	-	500	(500)	-100,0%	1 000
Rural Road Asset Management Systems Grant		3 034	2 754	2 754	242	917	1 377	(460)	-33,4%	2 754
Public Transport Network Grant		1 005	-	-	-	-	-	-	-	-
Provincial Government:		182 968	199 710	198 296	17 040	98 588	98 285	303	0,3%	198 296
Infrastructure		174 099	193 150	191 450	16 615	95 956	94 875	1 081	1,1%	191 450
Capacity Building		8 869	6 560	6 846	425	2 632	3 410	(777)	-22,8%	6 846
Other grant providers:		2 830	17 776	17 776	605	2 630	8 888	(6 259)	-70,4%	17 776
Expenditure on Other Grants		2 830	17 776	17 776	605	2 630	8 888	(6 259)	-70,4%	17 776
Total operating expenditure of Transfers and Grants:		360 737	402 753	401 871	33 721	190 358	200 338	(9 980)	-5,0%	401 871
Capital expenditure of Transfers and Grants										
National Government:		2 970	4 000	4 000	-	485	2 000	(1 515)	-75,8%	4 000
Energy Efficiency and Demand Side Management Grant		2 970	4 000	4 000	-	485	2 000	(1 515)	-75,8%	4 000
Provincial Government:		179	4 481	8 581	-	4 038	4 218	(180)	-4,3%	8 581
Capacity Building		179	4 481	8 581	-	4 038	4 218	(180)	-4,3%	8 581
Total capital expenditure of Transfers and Grants		3 149	8 481	12 581	-	4 523	6 218	(1 695)	-27,3%	12 581
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		363 886	411 234	414 452	33 721	194 881	206 556	(11 674)	-5,7%	414 452

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

SECTION 9 – EXPENDITURE ON COUNCILLOR AND BOARD MEMBERS ALLOWANCES AND EMPLOYEE BENEFITS

Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	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		7 666	11 153	11 153	587	4 039	5 577	(1 538)	-28%	11 153
Pension and UIF Contributions		395	263	263	38	196	131	64	49%	263
Medical Aid Contributions		261	162	162	12	89	81	8	10%	162
Motor Vehicle Allowance		2 042	1 251	1 251	162	1 001	626	375	60%	1 251
Cellphone Allowance		1 040	627	627	85	564	314	250	80%	627
Housing Allowances		766	478	478	64	383	239	144	60%	478
Other benefits and allowances		136	281	281	54	272	141	131	93%	281
Sub Total - Councillors		12 306	14 216	14 216	1 001	6 543	7 108	(565)	-8%	14 216
% increase	4		15,5%	15,5%						15,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 315	6 223	6 223	461	2 676	3 111	(435)	-14%	6 223
Pension and UIF Contributions		(14 048)	2 093	2 093	66	372	1 046	(674)	-64%	2 093
Medical Aid Contributions		269	220	220	20	122	110	11	10%	220
Overtime								-		
Performance Bonus		511	777	777	472	505	388	117	30%	777
Motor Vehicle Allowance		(1 109)	908	908	70	406	454	(48)	-11%	908
Cellphone Allowance		171	207	207	11	69	104	(35)	-34%	207
Housing Allowances		325	392	392	22	124	196	(72)	-37%	392
Other benefits and allowances		12	22	22	1	8	11	(3)	-27%	22
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment										
Scarcity										
Acting and post related allowance		(383)	4	4	-	(2)	2			4
In kind benefits										
Sub Total - Senior Managers of Municipality		(8 937)	10 846	10 846	1 124	4 280	5 423	(1 143)	-21%	10 846
% increase	4		-221,4%	-221,4%						-221,4%
Other Municipal Staff										
Basic Salaries and Wages		168 877	177 307	178 307	14 897	89 313	89 599	(286)	0%	178 307
Pension and UIF Contributions		28 714	30 745	30 745	2 518	14 943	15 373	(429)	-3%	30 745
Medical Aid Contributions		36 587	26 234	26 234	2 076	12 750	13 117	(367)	-3%	26 234
Overtime		5 409	4 255	4 255	229	2 948	2 127	821	39%	4 255
Performance Bonus		19 449	13 309	13 309	1 605	13 541	6 655	6 886	103%	13 309
Motor Vehicle Allowance		13 004	13 787	13 787	1 044	6 355	6 893	(539)	-8%	13 787
Cellphone Allowance		130	131	131	10	60	65	(6)	-9%	131
Housing Allowances		2 427	2 929	2 929	204	1 217	1 464	(247)	-17%	2 929
Other benefits and allowances		9 696	7 132	7 132	1 195	3 939	3 566	374	10%	7 132
Payments in lieu of leave		(4 583)	5 608	5 608	731	2 938	2 804	134	5%	5 608
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		7 677	7 163	7 163	-	-	3 582	(3 582)	-100%	7 163
Entertainment										
Scarcity										
Acting and post related allowance		1 452	1 220	1 158	77	495	548	(53)	-10%	1 158
In kind benefits										
Sub Total - Other Municipal Staff		288 839	289 820	290 758	24 585	148 499	145 793	2 706	2%	290 758
% increase	4		0,3%	0,7%						0,7%
Total Parent Municipality		292 208	314 882	315 820	26 710	159 322	158 324	998	1%	315 820

Employee related cost for the first 6 months ending 31 December 2023 amounted to **R152,779,103 (YTDB: R149,636,366)** against an adjusted budget of **R301,603,537**, representing **51%** of the budget.

The councillor remuneration expenditure for the first 6 months amounted to **R6,543,345 (YTDB: R7,107,997)** against an adjusted budget of **R14,215,993**, representing **46%** of the budget.

SECTION 10 – MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

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

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

SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

The adjusted capital budget for the financial year amounts to **R162,400,075**. For the first 6 months, capital expenditure was **R20,312,714**, representing **13%** of the budget. Orders to the amount of R430,317 were issued as at 31 December 2023.

The largest expenditure item on the capital budget (R143,981,000) is the construction of the regional landfill site (actual expenditure on the landfill site (including orders): R11,456,334). Construction commenced to the end of the 2022/2023 financial year.

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	11 287 205	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	10 312	In Process	No challenges anticipated
71207104168	14	USB Type-C Port Replicators	0	8 000	5 480	In Process	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	1 526 549	1 526 549	Completed	No challenges anticipated
71801330002	18	Flood Response Vehicle	0	2 500 000	0	In Process	No challenges anticipated
71602102250	19	Mobile Generator Trailer	0	73 451	0	In Process	No challenges anticipated
Totals			158 300 075	162 400 075	20 312 714		

Commitments against capital for the month December 2023				
71207104112	10	Wireless Access Points		17 561,25
71207104167	15	Inverters		113 431,82
72305230001	7	Hazmat Rescue & Fire Equipment		130 194,59
74402100901	9	Landfill Site: PPE		169 129,31
		Total Commitments		430 316,97

SECTION 12 – MUNICIPAL MANAGER'S QUALITY CERTIFICATION



54 York Street,
George
Western Cape
6529

PO Box 12,
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6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 23/24
Date: 16 January 2024

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 mid-year assessment for the period ended **31 December 2023**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Monde Stratu

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

Signature 

Date 17/1/2024



PERFORMANCE MANAGEMENT

Section 72 – Non-Financial Report

July 2023 - December 2023

MID-YEAR PERFORMANCE ASSESSMENT FOR GARDEN ROUTE DISTRICT MUNICIPALITY

General

Purpose of Report

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2023 to 31 December 2023.

1. Summary

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

2. Constitutional and Policy Implications

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

3. Legal Implications

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

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

4. Background

- 4.1 In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year;
- (a) assess the performance of the municipality during the first half of the financial year, taking into account:
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and
 - (b) submit a report on such assessment to-
 - (i) the Mayor of the municipality
 - (ii) the National Treasury; and
 - (iii) the relevant Provincial Treasury
- 4.2 Thereafter, the mayor must, in terms of Section 54 (1)-
- (a) consider the report
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) issue any appropriate instructions to the accounting officer to ensure-
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
- (b) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (c) submit the report to the council by 31 January of each year

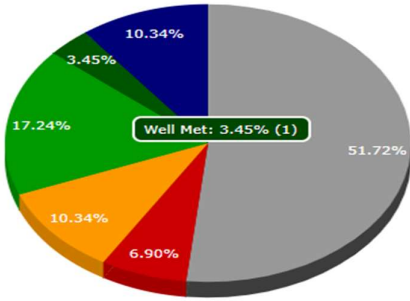
5. Top Level Service Delivery and Budget Implementation Plan (SDBIP)

6. Notification for Council

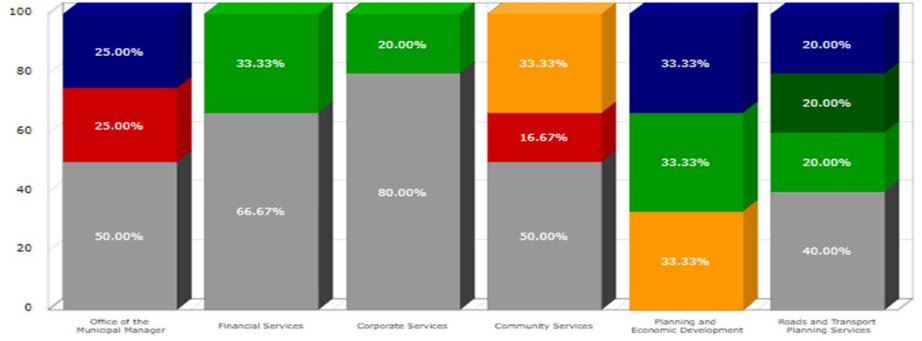
Top Layer KPI Report

Report drawn on 12 January 2024 at 12:34
for the months of Quarter ending September 2023 to Quarter ending December 2023.

Garden Route District Municipality



Responsible Directorate



	Garden Route District Municipality	Responsible Directorate						
		Office of the Municipal Manager	Financial Services	Corporate Services	Community Services	Planning and Economic Development	Roads and Transport Planning Services	[Unspecified]
■ Not Yet Applicable	15 (51.72%)	2 (50.00%)	4 (66.67%)	4 (80.00%)	3 (50.00%)	-	2 (40.00%)	-
■ Not Met	2 (6.90%)	1 (25.00%)	-	-	1 (16.67%)	-	-	-
■ Almost Met	3 (10.34%)	-	-	-	2 (33.33%)	1 (33.33%)	-	-
■ Met	5 (17.24%)	-	2 (33.33%)	1 (20.00%)	-	1 (33.33%)	1 (20.00%)	-
■ Well Met	1 (3.45%)	-	-	-	-	-	1 (20.00%)	-
■ Extremely Well Met	3 (10.34%)	1 (25.00%)	-	-	-	1 (33.33%)	1 (20.00%)	-
Total:	29	4	6	5	6	3	5	-
	100%	13.79%	20.69%	17.24%	20.69%	10.34%	17.24%	-

Performance Key:

KPI not applicable = Target not set for the term under review

KPI not Met = 0 %< = Actual/Target < = 74.9%

Almost Met = 75 %< = Actual/Target < = 99.99%

Met = 100% Actual meets Target

KPI Well Met = 100.001% < = Actual/Target < = 149.9%

KPI Extremely Well Met = 150 000 %< = Actual/Target

Annexure A

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL1	Complete 85% of the Risk Based Audit Plan (RBAP) for the 2023/24 financial year by 30 June 2024 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan completed by 30 June 2024	Good Governance	93%	25%	38%	B	-	85%	38%
TL2	The percentage of the municipal capital budget spent on capital projects by 30 June 2024 [(Actual amount spent on capital projects /Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2024	Financial Viability	59%	15%	13%	R	GRDM has agreed to procure required materials through existing GRDM Roads tenders. An addendum to the SLA with TEFLA is currently underway to enable this, which will further expedite the procurement of materials	95%	13%
TL3	Award 10 external bursaries to qualifying candidates by 31 March 2024	Number of external bursaries awarded by March 2024	Good Governance	7	N/A	N/A	N/A	-	10	N/A
TL4	Strategic Risk register of the Organization submitted to Council by 30 June 2024	Submit the Strategic Risk register to Council by 30 June 2024	Good Governance	1	N/A	N/A	N/A	-	1	N/A

FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL5	Review the budget, cash and cash reserve policies in preparation for the final budget of 2023/24 and submit to Council by 31 March 2024	Reviewed policies submitted to Council for approval by 31 March 2024	Financial Viability	1	N/A	N/A	N/A	-	1	N/A
TL6	Achieve cash coverage ratio of 3 months. Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2024[(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Number of months that available cash is sufficient to cover the monthly operating expenditure	Financial Viability	3.62	3	3	G	-	3	6.6
TL7	Achieve a current ratio of 1.5 (Current assets: Current liabilities) by 30 June 2024	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2024	Financial Viability	1.84	N/A	N/A	N/A	-	1.5	N/A

FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL8	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2024 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	Financial Viability	0.04%	N/A	N/A	N/A	-	45%	N/A
TL9	Compilation of the Annual Financial Statements (AFS) for the 2022/23 financial year and submit to the Auditor- General (AG) by 31 August 2023	Compilation and submission of the AFS to the AG by 31 August 2023	Financial Viability	1	1	1	G	-	1	1
TL10	Compile the Mid-year Financial Statements for the 2023/24 financial year and submit to Audit Performance and Audit Committee (APAC) by 28 February 2024	Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2024	Financial Viability	1	N/A	N/A	N/A	-	1	N/A

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL11	Report bi-annually to Council on the progress in terms of the Growth and Development Strategy initiatives within the District	Number of reports submitted	Growing an Inclusive District Economy	2	1	1	G	-	2	1
TL12	Create job opportunities through the Expanded Public Works Programme (EPWP) for the organisation by 30 June 2024	Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2024	Growing an Inclusive District Economy	486	100	477	B	-	312	477
TL13	Spend 95% of the project budget for upgrade of buildings (retrofitting) in terms of the Energy Efficiency Demand Side Management (EEDSM) by 30 June 2024 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Growing an Inclusive District Economy	95%	15%	13.84%	O	Finalization of payments are currently underway	95%	12.12%

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL14	Develop an Organisational Skills Development Plan for 2024/25 and submit to Council by 30 June 2024	Organisational Skills Development Plan for 2024/25 submitted by 30 June 2024	Skilled Workforce and Community	1	N/A	N/A	N/A	-	1	N/A
TL15	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2023/24 financial year in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	Number of people appointed in the three highest levels of management in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	Skilled Workforce and Community	1	N/A	N/A	N/A	-	1	N/A
TL16	Spend 1% of personnel budget on training by 30 June 2024 [(Actual total training expenditure/total personnel budget) x 100]	% of the personnel budget spent on training by 30 June 2024	Skilled Workforce and Community	1%	N/A	N/A	N/A	-	1%	N/A
TL17	Limit vacancy rate to 10% of budgeted post by 30 June 2024[(Number of funded posts vacant/number of funded posts) x 100]	% vacancy rate	Skilled Workforce and Community	9.25%	N/A	N/A	N/A	-	10%	N/A

TL18	Submit the GRSM Skills Mecca Progress reports linking to the Growth and Development Strategy to Council on a quarterly basis	Number of reports submitted	Skilled Workforce and Community	4	2	2	G	-	4	2
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COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL19	Spend 95% of the project budget for the Fire station in George by 31 December 2023 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Healthy and Socially Stable Communities	100%	95%	91%	O	The project subsequently have an extension of time and confirmed to conclude on 31 January 2024. the last invoice and payment will be affected at the end of January 2024 and the expenditure target will be met and reflect in February 2024.	95%	91%
TL20	Spend 95% of the project budget for the Regional Landfill Facility by 30 June 2024 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Sustainable Environmental Management and Public Safety	50.32%	N/A	N/A	N/A	-	95%	N/A
TL21	Spend 95% of the project budget for Hazmat Rescue, Fire Equipment by 30 June 2024 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Healthy and Socially Stable Communities	91%	70%	0%	R	The LDV 4x4 Vehicle & Skid Unit has been advertised. Advertisement closes on 18 January 2024. The Equipped Hazmat Trailer Tender is in award stage. Smoke Detector Project Grant â R500 000 grant gazetted.	95%	0%

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL22	Purchase a Fire Fighting Light Duty Vehicle (LDV) by 30 June 2024	Number of Fire Fighting LDV Vehicles purchased	Sustainable Environmental Management and Public Safety	New Performance Indicator for 2023/2024	N/A	N/A	N/A		1	N/A
TL23	Conduct 12 air quality emission testing methodologies by 30 June 2024	Number of air quality emission testing methodologies conducted	Healthy and Socially Stable Communities	9	6	5	0	Still waiting on results for December 2023 from Lab	12	3
TL24	Conduct a Garden Route Clean Fires Air Quality Awareness Campaign at Primary Schools by 30 June 2024	Number of awareness campaigns conducted	Sustainable Environmental Management and Public Safety	New Performance Indicator for 2023/2024	N/A	N/A	N/A		1	N/A

ROADS AND TRANSPORT SERVICES

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July - December 2023				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
					TL25	Create 60 job opportunities through the Roads Services by 30 June 2024	Number of Jobs created by 30 June 2024	Skilled Workforce and Community	136	30
TL26	Spent 95% of the roads budget allocation by 31 March 2024 (Actual expenditure divided by approved allocation received)	% of the roads spent by 31 March 2024	Financial Viability and Sustainability	98.8%	50%	67%	G2	-	95%	67%
TL27	Reseal 41.09 km of roads by 30 June 2024	Number of km's of roads resealed	Bulk Infrastructure Co-ordination	28.09	N/A	N/A	N/A	-	41.09	N/A
TL28	Regravel 29.52 km of roads by 30 June 2024	Number of km's of roads regravelled by 30 June 2024	Bulk Infrastructure Co-ordination	15.41	N/A	N/A	N/A	-	29.52	N/A
TL29	Submit the Integrated Transport Plan for approval to Council by 31 December 2023	Plan submitted by 31 December 2023	Bulk Infrastructure Co-ordination	New Performance Indicator for 2023/2024	1	1	G	-	1	1