



2024/2025
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M01: 31 July 2024



Garden Route District Municipality
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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDB – Year to Date Budget

YTDA – Year to Date Actual

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 31 July 2024.

Section 2 – Executive summary

2.1 Introduction

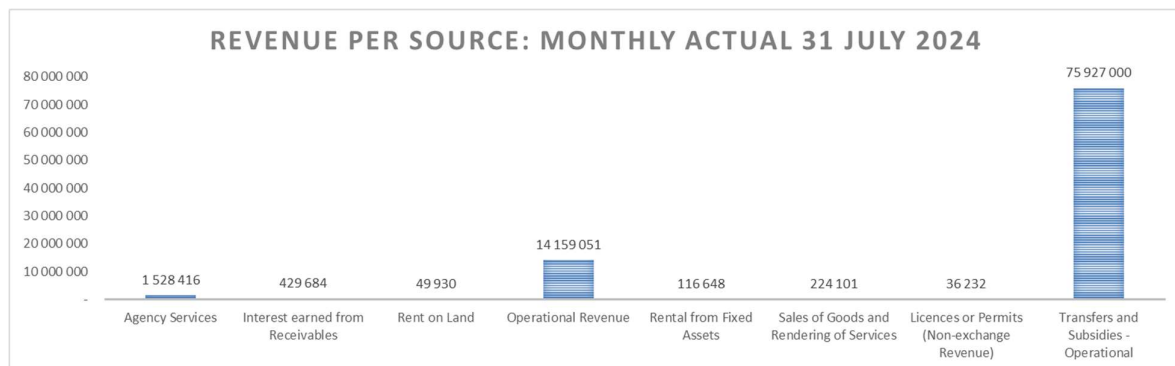
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

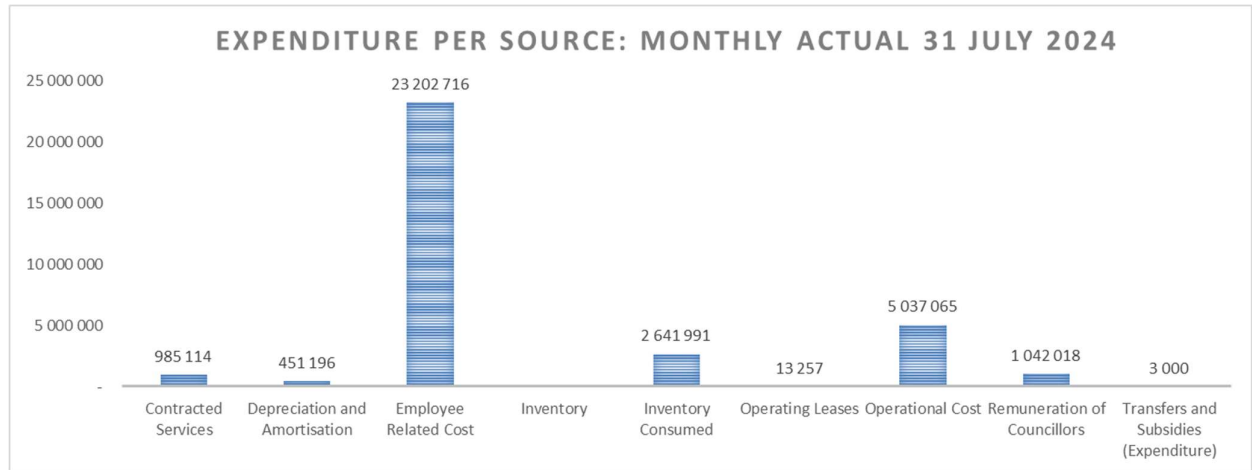
Revenue by source

The total revenue received for the month ended 31 July 2024 amounted to **R92,471,062 (YTDA: R92,471,062 and YTD: R41,176,796)** which represents **19%** of the total budgeted figure of **R481,960,650 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 31 July 2024 amounted to **R33,373,107 (YTDA: R33,373,107 and YTDB: R32,715,645)** with a total budgeted figure of **R477,610,554 (including Roads)**. The operational expenditure for the month is **7%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R24,244,734 (73% of the monthly expenditure)**.



Capital Expenditure

The capital budget for the financial year amounts to **R224,925,909**. Capital expenditure of **R219,763,823 (including orders)** was recorded for the period ended 31 July 2024. The largest item on the capital budget (R220,575,909) is the construction of the regional landfill site (actual expenditure on the landfill site to date (including orders) is R 219,763,823). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 31 JULY 2024										
Column	A	B	C	D	E	F	G	H	I	J
Serial	Cost Centre	Description	Vote number	Funding source	Project Owner	Budget	Expenditure	Orders	Available	% Spent
1	Assets	Furniture / Equipment (Insurance Refunds)	71213102466	CRR	John Samery	150 000	-	-	150 000	0%
2	Fire fighting	Water Truck 5'000 liter	71801330004	Grant	Gerhard Otto	1 200 000	-	-	1 200 000	0%
3	Disaster Management	Equipment	71601102327	Grant	Gerhard Otto	650 000	-	-	650 000	0%
4	Disaster Management	Building of Disaster Management Store	71601103126	Grant	Gerhard Otto	750 000	-	-	750 000	0%
5	Disaster Management	Hover Craft	71601330025	Grant	Gerhard Otto	1 100 000	-	-	1 100 000	0%
6	Fire Fighting	Hazardous Materials Equipment	72305230005	Grant	Deon Stoffels	500 000	-	-	500 000	0%
7	Landfill Sites	Landfill Site: PPE	74402100901	Borrowing	Johan Gie	220 575 909	415 644	219 348 179	812 086	100%
Total						224 925 909	415 644	219 348 179	5 162 086	98%
Percentage spent		Colour								
0% - 50%		Red								
51% - 75%		Yellow								
76% - 100%		Green								

Refer to page 19 for detail on capital budget progress.

2.3 Material variances from SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable.

Variations above 10% are briefly explained under the revenue by source and expenditure by type sections below (refer to pages 14 to 19).

2.4 Remedial or corrective steps

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

Conclusion

Detailed analysis of the municipal performance for the month ended 31 July 2024 is presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2023/24	Budget Year 2024/25							
	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	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	214 786	-	75 927	75 927	17 899	58 028	324%	214 786
Other own revenue	-	261 632	-	16 544	16 544	22 816	(6 272)	-27%	-
Total Revenue (excluding capital transfers and contributions)	-	476 418	-	92 471	92 471	40 715	51 756	127%	476 418
Employee costs	-	299 649	-	23 203	23 203	23 412	(210)	-1%	299 649
Remuneration of Councillors	-	14 054	-	1 042	1 042	1 562	(520)	-33%	14 054
Depreciation and amortisation	-	5 960	-	451	451	497	(45)	-9%	5 960
Interest	-	75	-	-	-	6	(6)	-100%	75
Inventory consumed and bulk purchases	-	44 467	-	2 642	2 642	2 772	(130)	-5%	44 467
Transfers and subsidies	-	1 211	-	3	3	68	(65)	-96%	1 211
Other expenditure	-	110 852	-	6 032	6 032	4 287	1 745	41%	110 852
Total Expenditure	-	476 268	-	33 373	33 373	32 604	769	2%	476 268
Surplus/(Deficit)	-	150	-	59 098	59 098	8 111	50 987	629%	150
Transfers and subsidies - capital (monetary)	-	4 200	-	-	-	350	(350)	-100%	4 200
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	4 350	-	59 098	59 098	8 461	50 637	598%	4 350
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	4 350	-	59 098	59 098	8 461	50 637	598%	4 350
Capital expenditure & funds sources									
Capital expenditure	-	224 926	-	416	416	22 594	(22 178)	-98%	224 926
Capital transfers recognised	-	4 200	-	-	-	4 200	(4 200)	-100%	4 200
Borrowing	-	220 576	-	416	416	18 381	(17 966)	-98%	220 576
Internally generated funds	-	150	-	-	-	13	(13)	-100%	150
Total sources of capital funds	-	224 926	-	416	416	22 594	(22 178)	-98%	224 926
Financial position									
Total current assets	-	137 030	-	-	255 609	-	-	-	137 030
Total non current assets	-	581 792	-	-	355 173	-	-	-	581 792
Total current liabilities	-	75 516	-	-	52 211	-	-	-	75 516
Total non current liabilities	-	382 233	-	-	273 361	-	-	-	382 233
Community wealth/Equity	-	261 073	-	-	285 210	-	-	-	261 073
Cash flows									
Net cash from (used) operating	-	83 473	-	41 603	41 603	88 147	46 544	53%	83 473
Net cash from (used) investing	-	(224 897)	-	(6 549)	(6 549)	(22 594)	(16 045)	71%	(224 897)
Net cash from (used) financing	-	204 978	-	21 719	21 719	18 381	(3 338)	-18%	204 978
Cash/cash equivalents at the month/year end	-	184 736	156 448	182 246	182 246	240 382	58 136	24%	189 026
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	-	2 224	12 906	2 105	969	967	3 310	42 930	97 917
Creditors Age Analysis									
Total Creditors	-	7	48	68	24	52	2	726	2 418

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

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

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YID variance	YID variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	261 026	-	77 953	77 953	23 204	54 749	236%	261 026
Executive and council		-	253 317	-	77 526	77 526	22 560	54 965	244%	253 317
Finance and administration		-	7 709	-	428	428	644	(216)	-34%	7 709
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	17 114	-	255	255	986	(731)	-74%	17 114
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	11 289	-	71	71	487	(416)	-85%	11 289
Public safety		-	5 245	-	99	99	437	(338)	-77%	5 245
Housing		-	-	-	-	-	-	-	-	-
Health		-	580	-	85	85	62	23	38%	580
Economic and environmental services		-	202 478	-	14 263	14 263	16 874	(2 612)	-15%	202 478
Planning and development		-	5 119	-	430	430	427	3	1%	5 119
Road transport		-	196 860	-	13 794	13 794	16 405	(2 611)	-16%	196 860
Environmental protection		-	499	-	39	39	43	(4)	-9%	499
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	480 618	-	92 471	92 471	41 065	51 406	125%	480 618
Expenditure - Functional										
Governance and administration		-	169 599	-	12 137	12 137	11 259	878	8%	169 599
Executive and council		-	53 716	-	3 982	3 982	3 901	81	2%	53 716
Finance and administration		-	112 572	-	7 893	7 893	7 096	797	11%	112 572
Internal audit		-	3 310	-	262	262	262	0	0%	3 310
Community and public safety		-	82 291	-	5 576	5 576	6 356	(780)	-12%	82 291
Community and social services		-	6 871	-	567	567	506	61	12%	6 871
Sport and recreation		-	10 650	-	627	627	831	(204)	-25%	10 650
Public safety		-	27 406	-	1 733	1 733	1 973	(239)	-12%	27 406
Housing		-	-	-	-	-	-	-	-	-
Health		-	37 363	-	2 648	2 648	3 045	(397)	-13%	37 363
Economic and environmental services		-	219 998	-	15 361	15 361	14 681	680	5%	219 998
Planning and development		-	15 208	-	1 128	1 128	1 222	(94)	-8%	15 208
Road transport		-	200 520	-	13 969	13 969	13 158	811	6%	200 520
Environmental protection		-	4 270	-	264	264	301	(37)	-12%	4 270
Trading services		-	2 726	-	210	210	196	13	7%	2 726
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 726	-	210	210	196	13	7%	2 726
Other		-	1 656	-	89	89	111	(22)	-20%	1 656
Total Expenditure - Functional	3	-	476 268	-	33 373	33 373	32 604	769	2%	476 268
Surplus/ (Deficit) for the year		-	4 350	-	59 098	59 098	8 461	50 637	598%	4 350

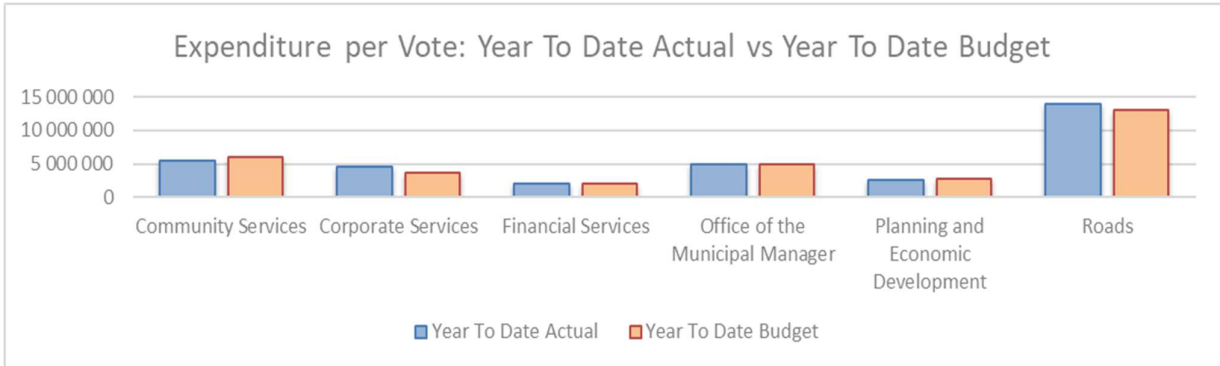
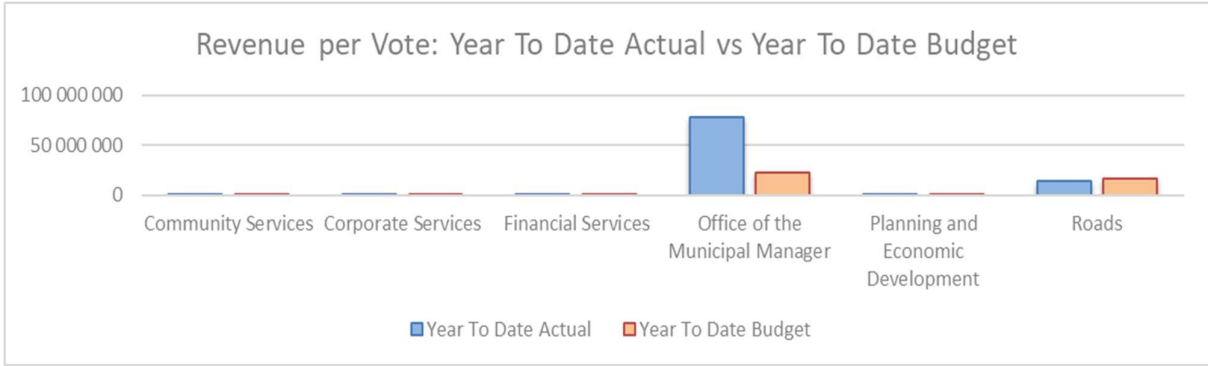
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year 1 actual	Year 1 budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	253 317	-	77 526	77 526	22 560	54 965	243,6%	253 317
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	4 359	-	344	344	453	(109)	-24,1%	4 359
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	2 299	-	84	84	104	(20)	-19,4%	2 299
Vote 6 - Corporate Services (cont)		-	1 042	-	-	-	87	(87)	-100,0%	1 042
Vote 7 - Community Services		-	580	-	85	85	62	23	37,8%	580
Vote 8 - Community Services (cont)		-	5 717	-	135	135	478	(343)	-71,7%	5 717
Vote 9 - Planning and Economic Development		-	37	-	3	3	2	0	15,4%	37
Vote 10 - Planning and Economic Development (cont)		-	11 945	-	474	474	817	(343)	-42,0%	11 945
Vote 11 - Planning and Economic Development(cont2)		-	4 463	-	27	27	97	(70)	-72,5%	4 463
Vote 12 - Roads		-	196 860	-	13 794	13 794	16 405	(2 611)	-15,9%	196 860
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	480 618	-	92 471	92 471	41 065	51 406	125,2%	480 618
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		-	61 460	-	4 387	4 387	4 305	82	1,9%	61 460
Vote 2 - Office of the Municipal Manager (cont)		-	6 893	-	515	515	524	(9)	-1,7%	6 893
Vote 3 - Financial Services		-	19 983	-	1 444	1 444	1 606	(162)	-10,1%	19 983
Vote 4 - Financial Services (cont)		-	6 181	-	480	480	467	13	2,7%	6 181
Vote 5 - Corporate Services		-	34 127	-	1 337	1 337	1 246	90	7,3%	34 127
Vote 6 - Corporate Services (cont)		-	30 412	-	3 169	3 169	2 447	723	29,5%	30 412
Vote 7 - Community Services		-	47 948	-	3 388	3 388	3 692	(304)	-8,2%	47 948
Vote 8 - Community Services (cont)		-	33 161	-	2 125	2 125	2 393	(268)	-11,2%	33 161
Vote 9 - Planning and Economic Development		-	14 726	-	1 167	1 167	1 120	47	4,2%	14 726
Vote 10 - Planning and Economic Development (cont)		-	18 531	-	1 250	1 250	1 502	(251)	-16,7%	18 531
Vote 11 - Planning and Economic Development(cont2)		-	2 327	-	143	143	145	(2)	-1,4%	2 327
Vote 12 - Roads		-	128 727	-	9 723	9 723	8 869	854	9,6%	128 727
Vote 13 - Roads (cont)		-	71 793	-	4 246	4 246	4 289	(43)	-1,0%	71 793
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	476 268	-	33 373	33 373	32 604	769	2,4%	476 268
Surplus/ (Deficit) for the year	2	-	4 350	-	59 098	59 098	8 461	50 637	598,5%	4 350

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

Refer to the charts below indicating the revenue and expenditure per vote (Year to Date Actual vs Year to Date Budget amount):



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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management								-	0%	
Sale of Goods and Rendering of Services			16 875		224	224	1 016	(792)	-78%	16 875
Agency services			24 214		1 528	1 528	3 681	(2 152)	-58%	24 214
Interest								-	0%	
Interest earned from Receivables			6 224		430	430	488	(59)	-12%	6 224
Interest from Current and Non Current Assets			12 017				799	(799)	-100%	12 017
Dividends								-	0%	
Rent on Land			495		50	50	48	2	4%	495
Rental from Fixed Assets			1 763		117	117	185	(68)	-37%	1 763
Licence and permits								-	0%	
Operational Revenue			201 316		14 159	14 159	16 704	(2 545)	-15%	201 316
Non-Exchange Revenue										
Property rates								-	0%	
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits								-	0%	
Licence and permits			71		36	36	7	29	403%	71
Transfers and subsidies - Operational			214 786		75 927	75 927	17 899	58 028	324%	214 786
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets								-	0%	
Other Gains			(1 343)				(112)	112	-100%	(1 343)
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)			476 418		92 471	92 471	40 715	51 756	127%	476 418
Expenditure By Type										
Employee related costs			299 649		23 203	23 203	23 412	(210)	-1%	299 649
Remuneration of councillors			14 054		1 042	1 042	1 562	(520)	-33%	14 054
Bulk purchases - electricity								-	0%	
Inventory consumed			44 467		2 642	2 642	2 772	(130)	-5%	44 467
Debt impairment								-	0%	
Depreciation and amortisation			5 960		451	451	497	(45)	-9%	5 960
Interest			75				6	(6)	-100%	75
Contracted services			45 667		985	985	771	214	28%	45 667
Transfers and subsidies			1 211		3	3	68	(65)	-96%	1 211
Irrecoverable debts written off			1 000				83	(83)	-100%	1 000
Operational costs			64 156		5 050	5 050	3 430	1 620	47%	64 156
Losses on Disposal of Assets								-	0%	
Other Losses			28		(3)	(3)	2	(6)	-238%	28
Total Expenditure			476 268		33 373	33 373	32 604	769	2%	476 268
Surplus/(Deficit)			150		59 098	59 098	8 111	50 987	629%	150
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)			4 200				350	(350)	-100%	4 200
Surplus/(Deficit) after capital transfers & contributions			4 350		59 098	59 098	8 461	50 637	598%	4 350
Income Tax								-	0%	
Surplus/(Deficit) after income tax			4 350		59 098	59 098	8 461	50 637	598%	4 350
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
Surplus/(Deficit) attributable to municipality			4 350		59 098	59 098	8 461	50 637	598%	4 350
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany/Parent subsidiary transactions								-	0%	
Surplus/ (Deficit) for the year			4 350		59 098	59 098	8 461	50 637	598%	4 350

Revenue by Source

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

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

Revenue	Monthly actual - July 2024	Monthly actual - July 2023	Percentage increase/ (decrease)	Comment
Agency Services	1 528 416,15	1 499 637,68	2%	Agency fee as per MOA with the Department of Infrastructure for the Roads function
Interest earned from Receivables	429 683,72	413 864,23	4%	Increase is in line with inflation
Rent on Land	49 930,20	39 931,54	25%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	14 159 051,28	13 535 562,57	5%	Increase is in line with inflation
Rental from Fixed Assets	116 647,72	105 047,68	11%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	224 100,89	316 580,06	-29%	Monetary decrease is not significant
Licences or Permits (Non-exchange Revenue)	36 231,85	4 347,83	733%	Monetary increase is not significant
Transfers and Subsidies - Operational	75 927 000,00	76 911 276,00	-1%	First tranche payment of equitable share grant received
Grand Total	92 471 061,81	92 826 247,59	0%	

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

Revenue	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Agency Services	1 528 416,15	1 840 422,50	83%	Agency fee as per MOA with the Department of Infrastructure for the Roads function
Interest earned from Receivables	429 683,72	488 351,00	88%	YTDA vs YTDB is aligned
Rent on Land	49 930,20	47 991,00	104%	YTDA vs YTDB is aligned
Operational Revenue	14 159 051,28	16 704 222,00	85%	Roads claim was less than anticipated to date
Rental from Fixed Assets	116 647,72	184 768,00	63%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	224 100,89	1 015 724,00	22%	Camping fees and Fire services revenue was less than anticipated. There were no major fires that occurred to date. Hotsprings closed due to flood damages
Licences or Permits (Non-exchange revenue)	36 231,85	7 205,00	503%	Monetary variance is not significant
Transfers and Subsidies - Operational	75 927 000,00	17 898 866,00	424%	Grants received as per transfer payment agreement (including Equitable share EQS) EQS paid in advance
Grand Total	92 471 061,81	38 187 549,50	242%	

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 31 July 2024 amounts to R224,101 (YTDA: R224,101 and YTDB: R1,015,724). The shortfall in YTDA vs YTDB is due to a lower occupancy rate than anticipated on the revenue from camping fees, as well as Calitzdorp Hotsprings which is currently closed due to flood damages that occurred. There have also not been any major fires to date.

Agency services:

The municipality performs an agency function on behalf of the Department of Infrastructure – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. Revenue from agency services was recorded for the month ended 31 July 2024 to the amount of R1,528,416 (YTDA: R1,528,416 and YTDB: R1,840,423).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 July 2024 amounts to R429,684 (YTDA: R429,684 and YTDB: R488,351). The YTDA amount is in line with the YTDB amount.

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. For the month of 31 July 2024, no interest was received.

Rent on Land:

The income received from rental on land amounts to R49,930 for the month ended 31 July 2024 (YTDA: R49,930 and YTDB: R47,991). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 July 2024 amounts to R116,468 (YTDA: 116,468 and YTDB: R184,768). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Operational Revenue:

Operational revenue reflects an amount of R14,159,051 for the month ended 31 July 2024 (YTDA: R14,159,051 and YTDB: R16,704,222). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA.

Transfers recognised – operational:

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Act's respectively; as well as allocations received from National Departmental Agencies such as SETA funding. Transfers recognised reflects an amount of R75,927,000 for the month ended 31 July 2024 (YTDA: R75,927,000 and YTDB: R17,898,866) which represents the first tranche payment of the equitable share grant. The allocations received are in accordance with the grant payment schedules.

Expenditure by Type

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

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

Operational	Monthly actual - July 2024	Monthly actual - July 2023	Percentage increase/ (decrease)	Comment
Contracted Services	985 113,77	759 587,53	30%	Due to an increase in insurance underwriting premiums incurred in the current month compared to the prior year comparative month
Depreciation and Amortisation	451 195,86	451 195,86	0%	In-line with expectations based on the municipality's asset base
Employee Related Cost	23 202 716,07	23 091 294,23	0%	In-line with expectations - not all vacant positions have been filled, therefore the amount is similar to the prior year
Inventory	-3 250,52	-18 325,47	-82%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	2 641 991,03	2 687 057,88	-2%	Variance is not significant
Operating Leases	13 257,36	0,00		Based on active contractual agreements entered into
Operational Cost	5 037 065,26	3 292 612,55	53%	Due to an increase in software licences in the current month compared to the prior year comparative month, certain annual license fees payable in full July.
Remuneration of Councillors	1 042 018,00	991 381,12	5%	Increase is in line with inflation
Transfers and Subsidies (Expenditure)	3 000,00	-4 000,00	-175%	Grants paid as per business plan
Grand Total	33 373 106,83	31 250 803,70	-171%	

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

Expenditure	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Contracted Services	985 113,77	983 119,00	100%	YTDA vs YTDB is aligned
Depreciation and Amortisation	451 195,86	496 667,00	91%	YTDA vs YTDB is aligned
Employee Related Cost	23 202 716,07	23 241 484,00	100%	YTDA vs YTDB is aligned
Inventory	-3 250,52	2 347,00	-138%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	2 641 991,03	1 896 660,00	139%	Consumables and Materials & Supplies higher than anticipated to date, majority relates to roads function and roads projects.
Operating Leases	13 257,36	15 500,00	86%	Monetary variance is not significant
Operational Cost	5 037 065,26	4 268 291,00	118%	Software licenses paid higher than anticipated to date, certain licenses payable in advance for full year in July
Remuneration of Councillors	1 042 018,00	1 562 130,00	67%	Due to vacancies in council
Transfers and Subsidies (Expenditure)	3 000,00	47 956,00	6%	Grants paid as per business plan
Grand Total	33 373 106,83	32 514 154,00	103%	

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 31 July 2024 amounted to R24,244,734 (YTDA: R24,244,734 and YTDB: R24,803,614) of a budget amount of R313,531,901 which represents 7% of the total operating expenditure budget. The Remuneration related expenditure represents 73% of the total monthly expenditure.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies; and amounts to R2,641,991 (YTDA: R2,641,991 and YTDB: R1,896,660) for the month ended 31 July 2024 against a budgeted amount of R43,592,568.

Depreciation and amortisation:

Depreciation and amortisation for July 2024 amounts to R451,196 (YTDA: R451,196 and YTDB: R496,667). The YTDA amount is in line with the YTDB amount.

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 2024/2025 financial year. Template have been populated for the import of the audited Excel FAR into the Collaborator FAR. Reconciliations are being performed on the data and various set-ups done to movement accounts, etc., thereafter testing can commence on the collaborator asset register.

Contracted services:

The contracted services for the month ended 31 July 2024 amounts to R985,114 (YTDA: R985,114 and YTDB: R983,119) against a total budget amount of R45,878,908. The YTDA amount is in line with the YTDB amount.

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 31 July 2024 amounts to R3,000 (YTDA: R3,000 and YTDB: R47,956) against a total budget amount of R1,190,753.

Operational costs:

Operational costs for the month ended 31 July 2024 amounts to R5,050,323 (YTDA: R5,050,323 and YTDB: R4,283,791) against a total budget amount of R65,010,358.

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

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

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

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

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	150	-	-	-	13	(13)	-100%	150
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		-	224 776	-	416	416	22 581	(22 166)	-98%	224 776
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	224 926	-	416	416	22 594	(22 178)	-98%	224 926
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	224 926	-	416	416	22 594	(22 178)	-98%	224 926
Capital Expenditure - Functional Classification										
Governance and administration		-	150	-	-	-	13	(13)	-100%	150
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	150	-	-	-	13	(13)	-100%	150
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 200	-	-	-	4 200	(4 200)	-100%	4 200
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	4 200	-	-	-	4 200	(4 200)	-100%	4 200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	220 576	-	416	416	18 381	(17 966)	-98%	220 576
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	220 576	-	416	416	18 381	(17 966)	-98%	220 576
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	224 926	-	416	416	22 594	(22 178)	-98%	224 926
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	4 200	-	-	-	4 200	(4 200)	-100%	4 200
District Municipality		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	4 200	-	-	-	4 200	(4 200)	-100%	4 200
Borrowing	6	-	220 576	-	416	416	18 381	(17 966)	-98%	220 576
Internally generated funds		-	150	-	-	-	13	(13)	-100%	150
Total Capital Funding		-	224 926	-	416	416	22 594	(22 178)	-98%	224 926

Refer to next page for a detailed breakdown of the capital expenditure

SCOA config	Nr.	Project description	Original Budget R'000	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71213102466	1	Furniture / Equipment (Insurance Refunds)	150 000,00	-	In process	No challenges anticipated
71801330004	2	Water Truck 5'000 Liter	1 200 000	-	In process	No challenges anticipated
71601102327	3	Equipment	650 000,00		In process	No challenges anticipated
71601103126	4	Building of Disaster Management Store	750 000,00		In process	No challenges anticipated
71601330025	5	Hover Craft	1 100 000,00		In process	No challenges anticipated
72305230005	6	Hazardous Materials Equipment	500 000		In process	No challenges anticipated
74402100901	7	Landfill Site: PPE	220 575 909,00	415 644,00	Order Issued to Supplier	No challenges anticipated
Totals			224 925 909	415 644		
Commitments against capital for the month July 2024						
74402100901	7	Landfill Site: PPE	219 348 178,96			
	Total Commitments		219 348 178,96			

The largest item on the capital budget is the construction of the regional landfill site (R220,575,909).

3.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	Year 1 actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	105 505	-	182 246	105 505
Trade and other receivables from exchange transactions		-	11 179	-	53 894	11 179
Receivables from non-exchange transactions		-	46	-	46	46
Current portion of non-current receivables		-	4 293	-	4 293	4 293
Inventory		-	3 427	-	4 314	3 427
VAT		-	7 105	-	11 001	7 105
Other current assets		-	5 475	-	(185)	5 475
Total current assets		-	137 030	-	255 609	137 030
Non current assets						
Investments		-	28	-	28	28
Investment property		-	65 948	-	65 869	65 948
Property, plant and equipment		-	455 727	-	227 825	455 727
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	-	-	1 363	-
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	60 088	-	60 088	60 088
Other non-current assets						
Total non current assets		-	581 792	-	355 173	581 792
TOTAL ASSETS		-	718 821	-	610 782	718 821
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	663	-	503	663
Consumer deposits		-	637	-	1 519	637
Trade and other payables from exchange transactions		-	46 470	-	8 539	46 470
Trade and other payables from non-exchange transactions		-	2 649	-	1 208	2 649
Provision		-	24 134	-	30 944	24 134
VAT		-	963	-	9 498	963
Other current liabilities						
Total current liabilities		-	75 516	-	52 211	75 516
Non current liabilities						
Financial liabilities		-	239 923	-	132 308	239 923
Provision		-	12 085	-	12 087	12 085
Long term portion of trade payables						
Other non-current liabilities		-	130 224	-	128 966	130 224
Total non current liabilities		-	382 233	-	273 361	382 233
TOTAL LIABILITIES		-	457 749	-	325 572	457 749
NET ASSETS	2	-	261 073	-	285 210	261 073
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	218 181	-	242 318	218 181
Reserves and funds		-	42 891	-	42 892	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	261 073	-	285 210	261 073

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
			31 July 2024	30 June 2024
Current Assets			255 608 914	182 182 492
Current Liabilities			52 211 271	78 662 316
Current ratio			4,90	2,32 <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 July 2024, GRDM's current ratio is 4,9 times, which is higher than the norm.				

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants):				
	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)			
	Norm: 1-3 months			
			31 July 2024	30 June 2024
Cash and cash equivalents			182 246 067	125 472 780
Unspent conditional grants			- 1 070 269	- 1 714 200
			181 175 798	123 758 580
Total expenditure			33 373 107	465 140 952
Depreciation and Amortisation			- 451 196	- 4 963 154
Provision for bad debts			- 46 817 805	- 46 817 805
			- 13 895 894	413 359 993
Monthly average			- 1 157 991	34 446 666
Cost cover			- 156,5	3,6 <i>months</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:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365			
	Norm: 30 days			
			31 July 2024	30 June 2024
Gross debtors closing balance after bad debt prov			7 122 183	39 521 360
Billed revenue			2 284 158	36 659 135
			1138	393 <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 July 2024		
Total debt		134 912 000			
Total annual budgeted revenue		481 960 650			
		27,99%			
Comment					
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.					
The municipality has sufficient revenue to cover its debt obligations, as total debt only constitutes 27,99% of total annual budgeted revenue, which is well within the norm of 50% or less as per the loan agreement.					

Interest Paid to Total Cost Ratio:		(Interest paid / Total expenditure) x 100			
			31 July 2024		
Interest paid		1 107 749			
Total expenditure		33 373 107			
		3,32%			
Comment					
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.					
The interest expense only makes up 3,32% 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.					

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	-	-	-	-	-	-		-
Other revenue		-	44 883	-	2 881	2 881	4 987	(2 106)	-42%	44 883
Transfers and Subsidies - Operational		-	411 646	-	75 932	75 932	34 304	41 628	121%	411 646
Transfers and Subsidies - Capital		-	4 200	-	-	-	350	(350)	-100%	4 200
Interest		-	11 074	-	-	-	720	(720)	-100%	11 074
Dividends								-		
Payments										
Suppliers and employees		-	(388 254)	-	(37 210)	(37 210)	47 792	85 002	178%	(388 254)
Interest		-	(75)	-	-	-	(6)	(6)	100%	(75)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	83 473	-	41 603	41 603	88 147	46 544	53%	83 473
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		-	28	-	-	-	-	-		28
Payments										
Capital assets		-	(224 926)	-	(6 549)	(6 549)	(22 594)	(16 045)	71%	(224 926)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(224 897)	-	(6 549)	(6 549)	(22 594)	(16 045)	71%	(224 897)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	220 576	-	21 000	21 000	18 381	2 619	14%	220 576
Increase (decrease) in consumer deposits		-	637	-	719	719	-	719	#DIV/0!	637
Payments										
Repayment of borrowing		-	(16 235)	-	-	-	-	-		(16 235)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	204 978	-	21 719	21 719	18 381	(3 338)	-18%	204 978
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	121 183	156 448	125 473	125 473	156 448			125 473
Cash/cash equivalents at month/year end:		-	184 736	156 448	182 246	182 246	240 382			189 026

The municipal bank balance at 31 July 2024 totals R133,246,067 and investment made R45,000,000 call account deposits of R4,000,000. Total cash available at month-end is therefore R182,246,067.

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

REPORTING MONTH: 31 JULY 2024		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 July 2024	121 447 810,53	133 246 067,46
Other Cash & Cash Equivalents: Short term deposits	-	45 000 000,00
Other Cash & Cash Equivalents: Call accounts	4 000 000,00	4 000 000,00
Total Cash & Cash Equivalents	125 447 810,53	182 246 067,46
LESS:	141 272 459,36	202 680 898,29
Unspent Conditional Grants	1 714 200,24	1 070 269,00
Provision for staff leave	21 672 994,00	21 672 994,00
Provision for bonus	7 490 011,00	7 490 011,00
Post Retirement Benefits	10 731 300,00	10 731 300,00
Performance Bonus	956 188,00	956 188,00
Trade Payables	29 394 540,98	9 747 036,07
YTD Unspent Capital budget	-	-
YTD Unspent Operational budget	-	-
Equitable share received in advance	-	50 618 000,00
YTD Unspent Landfill Site Borrowing	69 313 225,14	100 395 100,22
Sub total	-15 824 648,83	-20 434 830,83
PLUS:	59 407 716,22	74 165 938,77
VAT Receivable	1 163 328,92	1 502 923,83
Receivable Exchange	8 457 190,21	9 165 268,28
Department of Transport and Public Works	31 018 180,86	44 728 730,43
Department of Transport and Public Works - June 2024 to be billed/ included on billing system	18 769 016,23	18 769 016,23
	43 583 067,39	53 731 107,94
LESS OTHER MATTERS:		
Capital Replacement Reserve	-	-
Employee Benefits Reserves	38 762 712,00	38 762 712,00
Sub Total	4 820 355,39	14 968 395,94
LESS: CONTINGENT LIABILITIES	4 500 000,00	4 500 000,00
Theunis Barnard	-	-
F du Toit (Vicbay Theft)	-	-
Hoogbaard	-	-
I Gerber	-	-
A de Wet	-	-
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	-	-
Labour disputes	-	-
Recalculated available cash balance	320 355,39	10 468 395,94
Total actual July 2024 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	21 276 501,68	19 721 260,00

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 2024/25										Total over 90 days	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					
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	401	851	398	376	376	375	2 597	10 421	15 795	14 146	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	32 106	1 373	12 508	1 729	593	593	712	32 497	82 111	36 124	-	-	-	-
Total By Income Source	2000	32 507	2 224	12 906	2 105	969	967	3 310	42 930	97 917	50 281	-	-	-	-
2023/24 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	77	179	111	472	36	82	338	3 852	5 148	4 781	-	-	-	-
Commercial	2300	32 294	1 911	12 750	1 290	422	395	2 750	38 817	90 628	43 673	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	136	133	46	343	511	490	222	261	2 142	1 827	-	-	-	-
Total By Customer Group	2600	32 507	2 224	12 906	2 105	969	967	3 310	42 930	97 917	50 281	-	-	-	-

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

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

The municipality is required to submit debtors age analysis data strings monthly.

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

Debt owing by Government Institutions

Total debt owing by government institutions to the Garden Route DM is summarised as follows as at 31 July 2024:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	
Total Government Debt owed to GRDM	-	14,48	32 654 236,23	376 447,95	12 510 379,72	14 567 232,19	60 099 948,28	56 003 689,78	4 129 591,82

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISPALITEIT	-	627,18	25 382,61	340,24	33 436,06	59 786,09	29 693,42	30 092,67	No
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	-	449,81	385,58	39 641,85	1 636,48	42 113,72	72 907,13	30 793,41	No
84000557	BITOU MUNICIPALITY	-	1 988,85	1 988,85	1 988,85	179 362,80	185 329,35	81 138,75	104 190,60	No
84000268	BITOU MUNICIPALITY	-	8 333,33	-	-	-	8 333,33	8 333,33	8 333,33	New account issued
		-	11 399,17	27 757,04	41 970,94	214 435,34	295 562,49	192 072,63	111 823,19	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 825,05	3 825,05	3 825,05	496 891,25	508 366,40	333 822,87	174 543,53	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	46,06	46,06	46,06	6 317,81	6 455,99	4 019,75	2 436,24	Awaiting payment as per discussion with George CFO
84000166	GEORGE MUNICIPALITY	-	24,18	24,18	24,18	3 316,32	3 388,86	2 110,00	1 278,86	Awaiting payment as per discussion with George CFO
84000287	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000319	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000554	GEORGE MUNICIPALITY	-	-	-	2 801,77	2 077,80	4 879,57	246 595,80	241 716,23	N/A - awaiting payment
84000593	GO GEORGE	-	129,11	129,11	129,11	13 631,92	14 019,25	11 268,01	2 751,24	Awaiting payment as per discussion with George CFO
84000618	GEORGE MUNICIPALITY	-	25,62	25,62	25,62	2 637,98	2 714,84	2 235,97	478,87	Awaiting payment as per discussion with George CFO
84000673	GEORGE MUNICIPALITY	-	60,98	60,98	60,98	6 051,41	6 234,35	5 624,55	609,80	Awaiting payment as per discussion with George CFO
84000674	GEORGE MUNICIPALITY	-	14,48	-	-	-	14,48	-	14,48	N/A
84000783	GEORGE MUNICIPALITY	-	283,23	283,23	283,23	26 134,00	26 983,69	24 717,85	2 265,84	Awaiting payment as per discussion with George CFO
84000817	GEORGE MUNICIPALITY	-	3 844,84	3 844,84	3 844,84	335 549,42	347 083,94	335 549,42	11 534,52	New account issued
84000272	GEORGE MUNICIPALITY	-	8 333,33	-	-	-	8 333,33	8 333,33	8 333,33	New account issued
		-	14,48	16 572,40	8 239,07	11 040,84	892 607,91	928 445,74	37 498,48	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	66 069,35	66 069,35	Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HESSEQUA	-	21 482,02	757,31	-	-	22 239,33	-	22 239,33	N/A - current month rental
38900005	HESSEQUA MUNICIPALITEIT	-	-	-	-	-	-	0,01	0,01	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	8 333,33	-	-	-	-	8 333,33	-	N/A
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	1 092,00	1 092,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	29 138,23	29 138,23	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	695,55	695,55	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	342 538,05	342 538,05	Council Approval obtained on settlement offer and payment received on 08/03/2024
		-	29 815,35	757,31	-	-	22 239,33	447 866,52	417 293,86	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	-	10 067,59	10 067,59	10 067,59	1 335 859,90	1 366 062,67	878 626,39	487 436,28	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
38200060	MUNISIPALITEIT KANNALAND	-	354,13	354,13	354,13	34 447,55	35 509,94	30 906,25	4 603,69	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
38900006	KANNALAND MUNISIPALITEIT	-	1 115,27	16 569,24	936,14	111 785,83	130 406,48	81 699,27	48 707,21	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
39001130	KANNALAND MUNICIPALITY	-	86,11	86,11	86,11	11 810,82	12 069,15	7 514,80	4 554,35	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
39001131	KANNALAND MUNICIPALITY	-	218,39	218,39	218,39	27 575,81	28 230,98	19 059,04	9 171,94	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000213	KANNALAND MUNICIPALITY	-	1 120,48	1 120,48	11 401,67	129 970,73	143 613,36	97 786,95	45 826,41	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000271	KANNALAND MUNICIPALITY	-	639,62	639,62	639,62	87 732,40	89 651,26	55 821,24	33 830,02	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000276	KANNALAND	-	1 062,40	1 062,40	1 062,40	131 737,81	134 925,01	92 718,75	42 206,26	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000323	KANNALAND MUNICIPALITY	-	563,72	563,72	563,72	75 652,31	77 343,47	49 197,01	28 146,46	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000533	KANNALAND MUNICIPALITY	-	149,16	149,16	149,16	16 210,32	16 657,80	13 017,86	3 639,94	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000597	KANNALAND MUNICIPALITY	-	616,02	616,02	616,02	63 568,58	65 416,64	53 762,04	11 654,60	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000624	KANNALAND MUNICIPALITY	-	68,45	68,45	68,45	6 858,43	7 063,78	5 973,56	1 090,22	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000690	KANNALAND MUNICIPALITY	-	57,14	57,14	57,14	5 614,92	5 786,34	4 986,38	799,96	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000792	KANNALAND MUNICIPALITY	-	36,28	36,28	36,28	3 238,54	3 347,38	3 165,98	181,40	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000793	KANNALAND MUNICIPALITY	-	489,74	489,74	489,74	43 720,35	45 189,57	42 740,87	2 448,70	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000826	KANNALAND MUNICIPALITY	-	90,69	90,69	90,69	7 914,98	8 187,05	7 914,98	272,07	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
		-	16 735,19	32 189,16	26 837,25	2 093 699,28	2 169 460,88	1 444 891,37	724 569,51	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
37000924	ESKOM HOLDINGS SOC LTD	-	6 306,87	6 306,87	6 306,87	980 498,03	999 418,64	550 418,12	449 000,52	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	-	215,27	215,27	215,27	34 108,80	34 754,61	18 786,95	15 967,66	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	-	40 175,80	40 175,80	40 175,80	5 507 297,94	5 627 825,34	3 506 251,54	2 121 573,80	Yes
84000381	ESKOM	-	18 213,06	18 213,06	18 213,06	2 311 402,29	2 366 041,47	1 589 503,01	776 538,46	Yes
		-	64 911,00	64 911,00	64 911,00	8 833 307,06	9 028 040,06	5 664 959,62	3 363 080,44	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	-	1 858,02	1 858,02	1 858,02	197 659,16	203 233,22	162 154,11	41 079,11	No - discussion in process with institution
		-	1 858,02	1 858,02	1 858,02	197 659,16	203 233,22	162 154,11	41 079,11	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 15 August 2024	Original Capital: levied	Interest on account:	IGR Process:
84000527	SANRAL	-	48,43	48,43	48,43	5 398,59	5 543,88	4 226,58	1 317,30	IGR approval obtained & files submitted for recovery
		-	48,43	48,43	48,43	5 398,59	5 543,88	4 226,58	1 317,30	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
84000404	LT COL XOTYENI	-	27,77	27,77	27,77	3 442,47	3 525,78	2 423,50	1 102,28	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	52,10	52,10	52,10	5 735,39	5 891,69	4 546,59	1 345,10	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	11,35	11,35	11,35	1 115,64	1 149,69	990,79	158,90	IGR approval obtained & files submitted for recovery
		-	91,22	91,22	91,22	10 293,50	10 567,16	7 960,88	2 606,28	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	32 420 863,06	-	12 307 867,37	-	44 728 730,43	44 728 730,43	-	No - Roads Agency Debtor for monthly claims to Province
		-	32 420 863,06	-	12 307 867,37	-	44 728 730,43	44 728 730,43	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - discussion in process with institution
84000615	PROVINCIAL ROADS WORKS	-	1 120,15	1 120,15	1 120,15	114 520,78	117 881,23	97 758,08	20 123,15	No - discussion in process with institution
84000764	DISTRICT ROADS ENGINEER	-	38,13	38,13	38,13	3 556,62	3 671,01	3 327,84	343,17	No - discussion in process with institution
		-	1 158,28	1 158,28	1 158,28	118 077,40	121 552,24	101 085,92	20 466,32	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2024	Original Capital: levied	Interest on account:	IGR Process:
3880002	DEPARTEMENT GESONDHEID	-	36 679,43	8 198,42	-	-	44 877,85	36 676,34	8 201,51	No - monthly medical recovery claims
		-	36 679,43	8 198,42	-	-	44 877,85	36 676,34	8 201,51	
8400057	DFFE	-	1 226,88	1 226,88	1 226,88	130 517,95	134 198,59	107 073,36	27 125,23	No - discussion in process with institution
8400629	DFFE	-	342,24	342,24	342,24	34 530,96	35 557,68	29 867,80	5 689,88	No - discussion in process with institution
8400799	DFFE	-	2 226,72	2 226,72	2 226,72	198 785,72	205 465,88	194 332,28	11 133,60	No - discussion in process with institution
8400800	DFFE	-	181,39	181,39	181,39	16 192,73	16 736,90	15 829,95	906,95	No - discussion in process with institution
8400853	DFFE	-	-	-	-	-	-	-	-	No - discussion in process with institution
8400854	DFFE	-	145,11	12 663,96	-	-	12 809,07	12 663,96	145,11	No - discussion in process with institution
		-	4 122,34	16 641,19	3 977,23	380 027,36	404 768,12	359 767,35	45 000,77	
8400475	CALITZDORP HIGH	-	121,84	14 425,37	-	-	14 547,21	10 632,90	3 914,31	No
		-	121,84	14 425,37	-	-	14 547,21	10 632,90	3 914,31	
38200071	PETRO SA PTY LTD	-	57,29	57,29	57,29	5 229,16	5 401,03	5 000,00	401,03	N/A Air quality unit is withholding certificate until payment is received. Petro SA indicated that the payment is in a process for approval.
8400830	PETRO SA	-	145,11	145,11	12 663,96	-	12 954,18	12 663,96	290,22	N/A - awaiting payment
		-	202,40	202,40	12 721,25	5 229,16	18 355,21	17 663,96	691,25	
8400801	PROVINCIAL GOVERNMENT WC	-	2 489,33	2 489,33	2 489,33	222 228,97	229 696,96	217 250,31	12 446,65	N/A - awaiting payment
		-	2 489,33	2 489,33	2 489,33	222 228,97	229 696,96	217 250,31	12 446,65	
8400820	WESTERN CAPE GOVERNMENT TRANSP	-	66,71	66,71	66,71	5 822,15	6 022,28	5 822,15	200,13	N/A - awaiting payment
		-	66,71	66,71	66,71	5 822,15	6 022,28	5 822,15	200,13	
8400811	EMS WESTERN CAPE	-	13 891,21	40 206,47	-	-	54 097,68	40 206,47	13 891,21	N/A - awaiting payment
		-	13 891,21	40 206,47	-	-	54 097,68	40 206,47	13 891,21	
3890003	Sentraal Karoo	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
3890008	Laingsburg Municipality	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
8400852	Cape Nature	-	976,09	85 185,86	-	-	86 161,95	85 185,86	976,09	N/A - awaiting payment
		-	976,09	85 185,86	-	-	86 161,95	85 185,86	976,09	

Section 5 – Creditors' analysis

Supporting Table C4

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

Description	NT Code	Budget Year 2024/25								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	1 490	7	48	68	24	52	2	726	2 418	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 490	7	48	68	24	52	2	726	2 418	-	

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 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 1 July 2024	Movements for the month			Balance as at 31 July 2024	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
Standard Bank	-	-	9 000 000,00	-	9 000 000,00	-	-
ABSA	-	-	22 500 000,00	-	22 500 000,00	-	-
Nedbank	-	-	13 500 000,00	-	13 500 000,00	-	-
BANK DEPOSITS	-	-	45 000 000,00	-	45 000 000,00	-	-

The municipality invests surplus funds to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council. Monies were invested for longer periods to maximise investment revenue.

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

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

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	189 081	-	75 927	75 927	15 757	60 170	381,9%	189 081
Local Government Equitable Share		-	182 224	-	75 927	75 927	15 185	60 742	400,0%	182 224
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 545	-	-	-	129	(129)	-100,0%	1 545
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 000	-	-	-	83	(83)	-100,0%	1 000
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	1 591	-	-	-	133	(133)	-100,0%	1 591
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	2 721	-	-	-	227	(227)	-100,0%	2 721
Provincial Government:		-	6 939	-	-	-	578	(578)	-100,0%	6 939
Capacity Building		-	6 939	-	-	-	578	(578)	-100,0%	6 939
Other grant providers:		-	18 766	-	-	-	1 564	(1 564)	-100,0%	18 766
Other Grants Received		-	18 766	-	-	-	1 564	(1 564)	-100,0%	18 766
Total Operating Transfers and Grants	5	-	214 786	-	75 927	75 927	17 899	58 028	324,2%	214 786
Provincial Government:		-	4 200	-	-	-	350	(350)	-100,0%	4 200
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	4 200	-	-	-	350	(350)	-100,0%	4 200
Total Capital Transfers and Grants	5	-	4 200	-	-	-	350	(350)	-100,0%	4 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	218 986	-	75 927	75 927	18 249	57 678	316,1%	218 986

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

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

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	8 927	-	714	714	1 090	(376)	-35%	8 927
Pension and UIF Contributions		-	346	-	28	28	29	(1)	-4%	346
Medical Aid Contributions		-	184	-	10	10	13	(3)	-22%	184
Motor Vehicle Allowance		-	2 079	-	172	172	216	(44)	-20%	2 079
Cellphone Allowance		-	1 169	-	83	83	103	(19)	-19%	1 169
Housing Allowances		-	804	-	2	2	67	(65)	-97%	804
Other benefits and allowances		-	545	-	32	32	44	(11)	-26%	545
Sub Total - Councillors		-	14 054	-	1 042	1 042	1 562	(520)	-33%	14 054
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	7 345	-	493	493	555	(62)	-11%	7 345
Pension and UIF Contributions		-	960	-	60	60	82	(22)	-26%	960
Medical Aid Contributions		-	301	-	19	19	24	(5)	-22%	301
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 130	-	450	450	41	409	1001%	1 130
Motor Vehicle Allowance		-	1 900	-	67	67	160	(93)	-58%	1 900
Cellphone Allowance		-	146	-	11	11	-	11	#DIV/0!	146
Housing Allowances		-	449	-	15	15	31	(16)	-52%	449
Other benefits and allowances		-	17	-	2	2	2	(0)	-19%	17
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	5	-	-	-	0	(0)	-100%	5
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	12 252	-	1 118	1 118	896	222	25%	12 252
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	179 894	-	14 527	14 527	14 386	141	1%	179 894
Pension and UIF Contributions		-	31 630	-	2 409	2 409	2 602	(192)	-7%	31 630
Medical Aid Contributions		-	27 205	-	2 217	2 217	2 183	34	2%	27 205
Overtime		-	2 365	-	432	432	147	285	194%	2 365
Performance Bonus		-	13 878	-	99	99	531	(432)	-81%	13 878
Motor Vehicle Allowance		-	12 837	-	1 043	1 043	1 113	(70)	-6%	12 837
Cellphone Allowance		-	133	-	13	13	11	2	14%	133
Housing Allowances		-	2 651	-	200	200	218	(18)	-8%	2 651
Other benefits and allowances		-	6 308	-	410	410	452	(43)	-9%	6 308
Payments in lieu of leave		-	3 723	-	662	662	311	350	113%	3 723
Long service awards		-	1 402	-	-	-	117	(117)	-100%	1 402
Post-retirement benefit obligations		-	5 011	-	-	-	418	(418)	-100%	5 011
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	360	-	73	73	28	45	163%	360
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	287 397	-	22 084	22 084	22 516	(432)	-2%	287 397
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	313 703	-	24 245	24 245	24 974	(730)	-3%	313 703

Remuneration related expenditure for the month ended 31 July 2024 amounted to R24,244,734.

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

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 4/1/1 – 23/24
Date: 14 August 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, MG STRATU, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

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

for the month ended **31 JULY 2024**, 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 of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**.

Signature 
Date 14/08/2024