



2024/2025
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M03: 30 September 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 30 September 2024.

Section 2 – Executive summary

2.1 Introduction

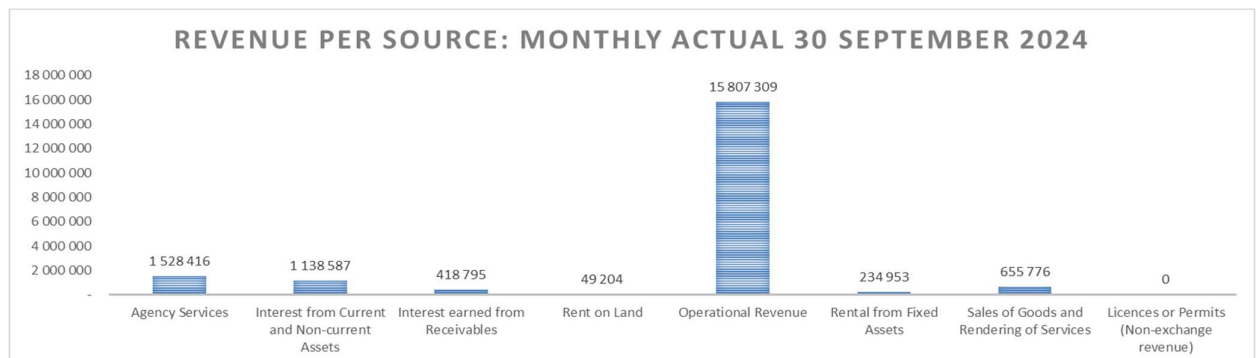
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

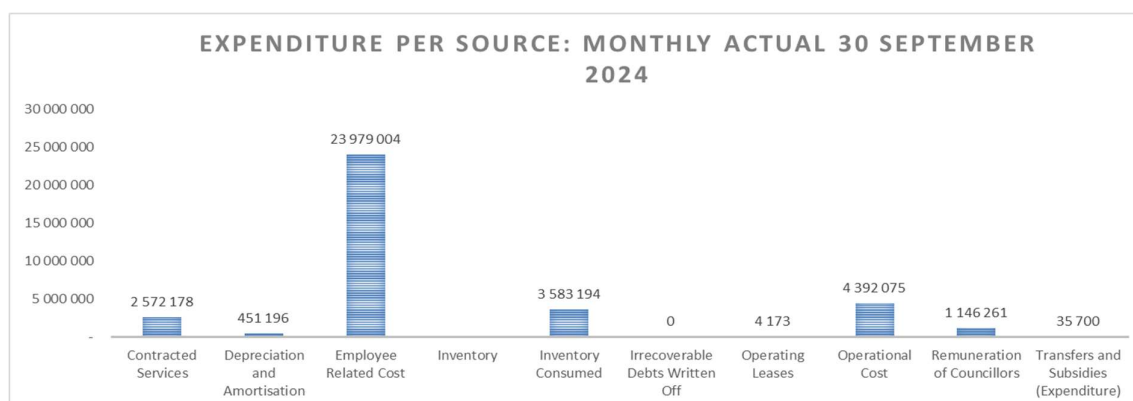
Revenue by source

The total revenue received for the month ended 30 September 2024 amounted to **R19,833,040 (YTDA: R131,785,076 and YTDB: R117,355,878)** which represents **4%** of the total adjusted budgeted figure of **R482,214,906 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 30 September 2024 amounted to **R36,128,108 (YTDA: R104,053,515 and YTDB: R115,265,532)** with a total adjusted budgeted figure of **R477,751,605 (including Roads)**. The operational expenditure for the month is **8%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R25,125,265 (70%** of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R225,039,114**. Capital expenditure of **R7,341,676 (including orders)** was recorded for the period ended 30 September 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 7,323,050). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 30 SEPTEMBER 2024							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Furniture / Equipment (Insurance Refunds)	Insurance refunds	144 000	-	-	144 000	0%
2	Water Truck 5'000 Liter	Grant	1 248 390	-	12 767	1 235 623	1%
3	Equipment	Grant	650 000	-	-	650 000	0%
4	Building of Disaster Management Store	Grant	750 000	-	-	750 000	0%
5	Hover Craft	Grant	1 100 000	-	-	1 100 000	0%
6	Equipment	Other	6 000	5 858	-	142	98%
7	Hazardous Materials Equipment	Grant	564 815	-	-	564 815	0%
8	Landfill Site: PPE	Borrowing	220 575 909	7 078 050	245 000	213 252 859	3%
	Total		225 039 114	7 083 909	257 767	217 697 438	3%

Refer to page 20 for detail on capital budget progress.

2.3 Material variances from SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable. Variances above 10% are briefly explained under the revenue by source and expenditure by type sections below (refer to pages 13 to 18).

2.4 Remedial or corrective steps

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

Conclusion

Detailed analysis of the municipal performance for the month ended 30 September 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 - M03 September

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	-	12 017	12 017	1 139	2 436	2 204	232	11%	12 017
Transfers and subsidies - Operational	-	214 786	214 827	-	75 927	53 707	22 220	41%	214 827
Other own revenue	-	249 615	249 615	18 694	53 422	60 024	(6 602)	-11%	-
Total Revenue (excluding capital transfers and contributions)	-	476 418	476 459	19 833	131 785	115 934	15 851	14%	476 459
Employee costs	-	299 649	299 578	23 979	69 206	68 751	455	1%	299 578
Remuneration of Councillors	-	14 054	14 054	1 146	3 366	3 860	(494)	-13%	14 054
Depreciation and amortisation	-	5 960	5 960	451	1 354	1 490	(136)	-9%	5 960
Interest	-	75	75	-	-	19	(19)	-100%	75
Inventory consumed and bulk purchases	-	44 467	43 593	3 583	9 648	8 777	871	10%	43 593
Transfers and subsidies	-	1 211	1 232	36	86	233	(146)	-63%	1 232
Other expenditure	-	110 852	111 917	6 933	20 394	18 176	2 218	12%	111 917
Total Expenditure	-	476 268	476 409	36 128	104 054	101 305	2 749	3%	476 409
Surplus/(Deficit)	-	150	50	(16 295)	27 732	14 629	13 102	90%	50
Transfers and subsidies - capital (monetary)	-	4 200	4 413	-	-	1 103	###	-100%	4 413
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463
Capital expenditure & funds sources									
Capital expenditure	-	224 926	225 039	4 771	7 084	59 410	(52 326)	-88%	225 039
Capital transfers recognised	-	4 200	4 313	-	-	4 228	(4 228)	-100%	4 313
Borrowing	-	220 576	220 576	4 771	7 078	55 144	(48 066)	-87%	220 576
Internally generated funds	-	150	150	-	6	38	(32)	-84%	150
Total sources of capital funds	-	224 926	225 039	4 771	7 084	59 410	(52 326)	-88%	225 039
Financial position									
Total current assets	-	137 030	221 224	-	262 488	-	-	-	221 224
Total non current assets	-	581 792	574 730	-	362 028	-	-	-	574 730
Total current liabilities	-	75 516	72 512	-	77 056	-	-	-	72 512
Total non current liabilities	-	382 233	475 935	-	322 381	-	-	-	475 935
Community wealth/Equity	-	261 073	247 507	-	225 078	-	-	-	247 507
Cash flows									
Net cash from (used) operating	-	83 473	83 618	(18 318)	(52 531)	95 349	147 881	155%	83 618
Net cash from (used) investing	-	(224 897)	(225 011)	(5 139)	(13 863)	(59 410)	(45 547)	77%	(225 011)
Net cash from (used) financing	-	204 978	221 375	21 568	64 505	55 144	(9 361)	-17%	221 375
Cash/cash equivalents at the month/year end	-	184 736	236 798	195 210	195 210	247 899	52 689	21%	277 081
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	15 488	15 759	12 350	700	592	2 105	4 268	43 848	95 110
Creditors Age Analysis									
Total Creditors	2 496	3 616	355	7	56	43	62	735	7 369

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) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		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	261 280	3 399	84 634	63 567	21 067	33%	261 280
Executive and council		-	253 317	253 571	3 059	83 522	61 982	21 540	35%	253 571
Finance and administration		-	7 709	7 709	340	1 112	1 585	(473)	-30%	7 709
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	17 114	17 114	794	1 460	2 850	(1 389)	-49%	17 114
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	11 289	11 289	544	954	1 389	(436)	-31%	11 289
Public safety		-	5 245	5 245	174	256	1 311	(1 055)	-80%	5 245
Housing		-	-	-	-	-	-	-	-	-
Health		-	580	580	76	250	149	101	68%	580
Economic and environmental services		-	202 478	202 478	15 640	45 690	50 621	(4 931)	-10%	202 478
Planning and development		-	5 119	5 119	419	1 268	1 280	(12)	-1%	5 119
Road transport		-	196 860	196 860	15 219	44 377	49 215	(4 838)	-10%	196 860
Environmental protection		-	499	499	2	46	126	(80)	-64%	499
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	480 618	480 872	19 833	131 785	117 038	14 748	13%	480 872
Expenditure - Functional										
Governance and administration		-	169 599	169 640	10 056	33 606	35 514	(1 909)	-5%	169 640
Executive and council		-	53 716	53 716	3 188	11 885	12 599	(714)	-6%	53 716
Finance and administration		-	112 572	112 613	6 529	20 838	22 113	(1 276)	-6%	112 613
Internal audit		-	3 310	3 310	339	883	802	81	10%	3 310
Community and public safety		-	82 291	82 405	6 461	18 072	19 273	(1 201)	-6%	82 405
Community and social services		-	6 871	6 985	594	1 694	1 647	47	3%	6 985
Sport and recreation		-	10 650	10 650	756	2 053	2 568	(514)	-20%	10 650
Public safety		-	27 406	27 406	2 072	5 946	5 882	63	1%	27 406
Housing		-	-	-	-	-	-	-	-	-
Health		-	37 363	37 363	3 039	8 378	9 176	(798)	-9%	37 363
Economic and environmental services		-	219 998	220 003	19 264	51 429	45 638	5 791	13%	220 003
Planning and development		-	15 208	15 228	3 236	5 173	3 765	1 408	37%	15 228
Road transport		-	200 520	200 520	15 616	45 172	40 872	4 300	11%	200 520
Environmental protection		-	4 270	4 255	412	1 084	1 001	83	8%	4 255
Trading services		-	2 726	2 726	234	645	566	80	14%	2 726
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 726	2 726	234	645	566	80	14%	2 726
Other		-	1 656	1 636	113	302	315	(12)	-4%	1 636
Total Expenditure - Functional	3	-	476 268	476 409	36 128	104 054	101 305	2 749	3%	476 409
Surplus/ (Deficit) for the year		-	4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463

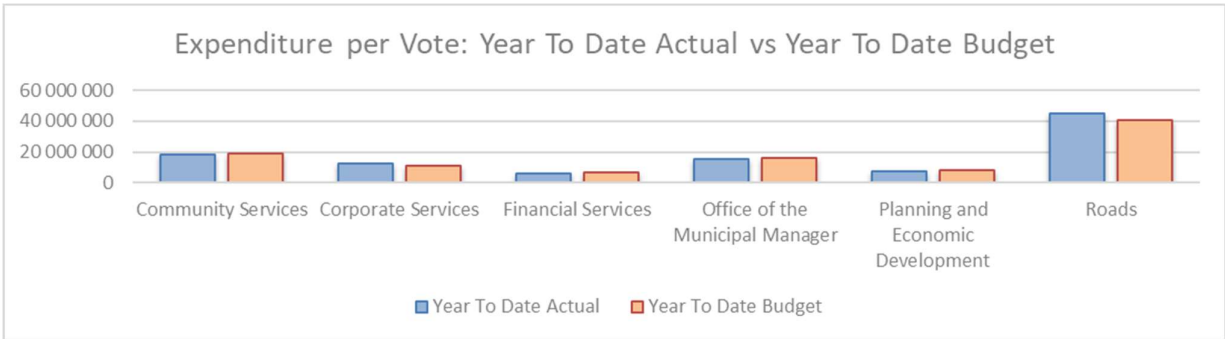
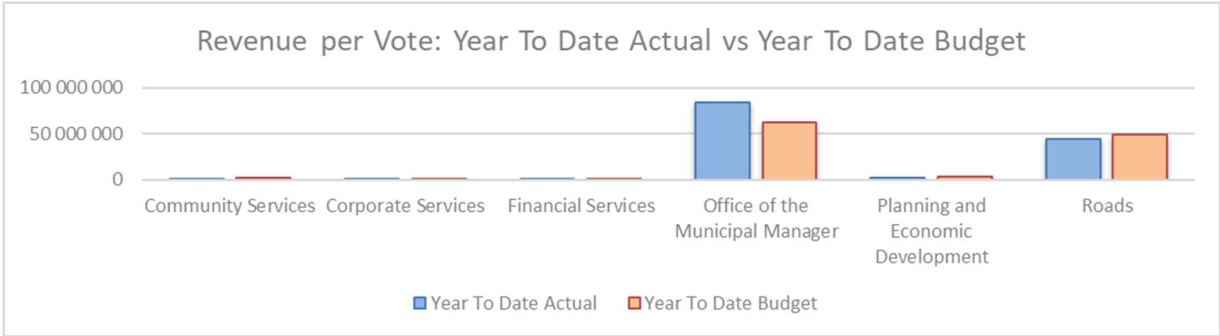
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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										
Vote 1 - Office of the Municipal Manager	1	-	253 317	253 571	3 059	83 522	61 982	21 540	34,8%	253 571
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	4 359	4 359	342	1 028	1 041	(14)	-1,3%	4 359
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	2 299	2 299	(2)	85	283	(199)	-70,1%	2 299
Vote 6 - Corporate Services (cont)		-	1 042	1 042	-	-	260	(260)	-100,0%	1 042
Vote 7 - Community Services		-	580	580	76	250	149	101	68,1%	580
Vote 8 - Community Services (cont)		-	5 717	5 717	174	296	1 431	(1 135)	-79,3%	5 717
Vote 9 - Planning and Economic Development		-	37	37	2	6	7	(1)	-11,6%	37
Vote 10 - Planning and Economic Development (cont)		-	11 945	11 945	826	1 960	2 467	(507)	-20,5%	11 945
Vote 11 - Planning and Economic Development(cont2)		-	4 463	4 463	136	262	203	59	29,2%	4 463
Vote 12 - Roads		-	196 860	196 860	15 219	44 377	49 215	(4 838)	-9,8%	196 860
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	480 618	480 872	19 833	131 785	117 038	14 748	12,6%	480 872
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	-	61 460	61 460	3 707	13 372	14 107	(735)	-5,2%	61 460
Vote 2 - Office of the Municipal Manager (cont)		-	6 893	6 893	662	1 747	1 625	122	7,5%	6 893
Vote 3 - Financial Services		-	19 983	19 983	1 542	4 382	4 915	(534)	-10,9%	19 983
Vote 4 - Financial Services (cont)		-	6 181	6 181	551	1 535	1 450	85	5,9%	6 181
Vote 5 - Corporate Services		-	34 127	34 168	2 106	4 833	3 952	880	22,3%	34 168
Vote 6 - Corporate Services (cont)		-	30 412	30 412	2 270	6 882	7 325	(443)	-6,0%	30 412
Vote 7 - Community Services		-	47 948	48 048	3 886	10 679	11 513	(834)	-7,2%	48 048
Vote 8 - Community Services (cont)		-	33 161	33 161	2 597	7 382	7 207	175	2,4%	33 161
Vote 9 - Planning and Economic Development		-	14 726	14 706	1 272	3 635	3 244	391	12,1%	14 706
Vote 10 - Planning and Economic Development (cont)		-	18 531	18 551	1 349	3 556	4 580	(1 024)	-22,4%	18 551
Vote 11 - Planning and Economic Development(cont2)		-	2 327	2 327	170	480	516	(37)	-7,1%	2 327
Vote 12 - Roads		-	128 727	129 558	10 856	31 452	28 185	3 267	11,6%	129 558
Vote 13 - Roads (cont)		-	71 793	70 962	4 760	13 720	12 687	1 034	8,1%	70 962
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	476 268	476 409	35 728	103 654	101 305	2 349	2,3%	476 409
Surplus/ (Deficit) for the year	2	-	4 350	4 463	(15 895)	28 132	15 733	12 399	78,8%	4 463

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) - M03 September

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	16 875	656	1 202	2 952	(1 750)	-59%	16 875
Agency services			24 214	24 214	1 528	4 585	5 521	(936)	-17%	24 214
Interest								-	0%	
Interest earned from Receivables			6 224	6 224	419	1 268	1 465	(197)	-13%	6 224
Interest from Current and Non Current Assets			12 017	12 017	1 139	2 436	2 204	232	11%	12 017
Dividends								-	0%	
Rent on Land			495	495	49	144	80	64	80%	495
Rental from Fixed Assets			1 763	1 763	235	532	239	293	123%	1 763
Licence and permits								-	0%	
Operational Revenue			201 316	201 316	15 807	45 651	50 083	(4 431)	-9%	201 316
Non-Exchange Revenue										
Property rates								-	0%	
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits								-	0%	
Licence and permits			71	71	-	40	19	21	107%	71
Transfers and subsidies - Operational			214 786	214 827	-	75 927	53 707	22 220	41%	214 827
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets								-	0%	
Other Gains			(1 343)	(1 343)	-	-	(336)	336	-100%	(1 343)
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)			476 418	476 459	19 833	131 785	115 934	15 851	14%	476 459
Expenditure By Type										
Employee related costs			299 649	299 578	23 979	69 206	68 751	455	1%	299 578
Remuneration of councillors			14 054	14 054	1 146	3 366	3 860	(494)	-13%	14 054
Bulk purchases - electricity								-	0%	
Inventory consumed			44 467	43 593	3 583	9 648	8 777	871	10%	43 593
Debt impairment								-	0%	
Depreciation and amortisation			5 960	5 960	451	1 354	1 490	(136)	-9%	5 960
Interest			75	75	-	-	19	(19)	-100%	75
Contracted services			45 667	45 879	2 572	5 270	4 867	403	8%	45 879
Transfers and subsidies			1 211	1 232	36	86	233	(146)	-63%	1 232
Irrecoverable debts written off			1 000	1 000	-	1 400	250	1 150	460%	1 000
Operational costs			64 156	65 010	4 396	13 793	13 052	741	6%	65 010
Losses on Disposal of Assets								-	0%	
Other Losses			28	28	(36)	(69)	7	(76)	-1082%	28
Total Expenditure			476 268	476 409	36 128	104 054	101 305	2 749	3%	476 409
Surplus/(Deficit)			150	50	(16 295)	27 732	14 629	13 102	90%	50
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)			4 200	4 413	-	-	1 103	(1 103)	-100%	4 413
Surplus/(Deficit) after capital transfers & contributions			4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463
Income Tax								-	0%	
Surplus/(Deficit) after income tax			4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
Surplus/(Deficit) attributable to municipality			4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany/Parent subsidiary transactions								-	0%	
Surplus/ (Deficit) for the year			4 350	4 463	(16 295)	27 732	15 733	11 999	76%	4 463

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 - September 2024	Monthly actual - September 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 from Current and Non-current Assets	1 138 587,07	494 939,86	130%	Interest as derived from the bank balance and investments/ call accounts at maturity date.
Interest earned from Receivables	418 794,64	413 703,81	1%	Difference is not significant
Rent on Land	49 204,20	37 681,11	31%	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	15 807 309,42	14 322 838,56	10%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred for the month.
Rental from Fixed Assets	234 953,11	111 955,90	110%	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	655 775,88	783 649,58	-16%	Due to a decrease in camping fees as a result of the Calitzdorp Hot springs closed due to flood damages.
Licences or Permits (Non-exchange revenue)	0,00	7 417,23	-100%	Monetary difference is not significant
Surcharges and Taxes	0,00	765 054,69	-100%	Relates to SARS refunds received in 2023.
Transfers and Subsidies - Capital	0,00	4 481 000,00	-100%	Grants received as per transfer payment agreement
Transfers and Subsidies - Operational	0,00	88 493,62	-100%	Grants received as per transfer payment agreement
Grand Total	19 833 040,47	23 006 372,04	-14%	

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	4 585 248,45	5 521 269,00	83%	Agency fee as per MOA with the Department of Infrastructure for the Roads function
Interest from Current and Non-current Assets	2 436 082,46	2 203 812,00	111%	Interest as derived from the bank balance and investments/call accounts at maturity date slightly higher than anticipated.
Interest earned from Receivables	1 267 772,83	1 465 053,00	87%	Overdue debtor accounts less than anticipated to date.
Rent on Land	143 684,76	79 974,00	180%	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	45 651 327,25	50 082 735,00	91%	Roads expenditure was slightly less than anticipated to date, will accelerate in coming months, roads monthly claim = monthly expenditure
Rental from Fixed Assets	531 981,57	238 862,00	223%	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	1 202 270,39	2 952 210,00	41%	Camping fees and Fire services revenue was less than anticipated. There were no major fires that occurred to date. Calitzdorp Hot springs closed due to flood damages.
Licences or Permits (Non-exchange revenue)	39 708,46	19 137,00	207%	Monetary variance is not significant
Transfers and Subsidies - Capital	0,00	1 088 764,00	0%	Grants received as per transfer payment agreement
Transfers and Subsidies - Operational	75 927 000,00	53 704 062,00	141%	Grants received as per transfer payment agreement (including Equitable share EQS). EQS paid in advance.
Grand Total	131 785 076,17	117 355 878,00	112%	

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 30 September 2024 amounts to R655,776 (YTDA: R1,202,270 and YTDB: R2,952,210). 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 Hot springs 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 30 September 2024 to the amount of R1,528,416 (YTDA: R4,585,248 and YTDB: R5,521,269).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 30 September 2024 amounts to R418,795 (YTDA: R1,267,773 and YTDB: R1,465,053). Overdue debtor accounts were less than anticipated to date.

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 30 September 2024, interest received was R1,138,587 (YTDA: R2,436,082 and YTDB: R2,203,812). Interest as derived from the bank balance and investments/ call accounts at maturity date was slightly higher than anticipated.

Rent on Land:

The income received from rental on land amounts to R49,204 for the month ended 30 September 2024 (YTDA: R143,685 and YTDB: R79,974). 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 30 September 2024 amounts to R234,953 (YTDA: R531,982 and YTDB: R238,862). 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 R15,807,309 for the month ended 30 September 2024 (YTDA: R45,651,327 and YTDB: R50,082,735). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA. Roads expenditure was slightly less than anticipated to date and is expected to accelerate in the coming months. The Roads monthly claim equates the monthly expenditure incurred by the department.

Transfers recognised:

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. The first tranche payment of the equitable share grant received amounts to R75,927,000 for the first quarter of 2024-25. The following grant allocations have been received to date:

- Rural Roads Asset Management Grant (R1,905,000); Expanded Public Works Programme Grant (R387,000); Fire Services Capacity Building Grant (R3,000,000) and Safety Plan Implementation Grant (R1,000,000) during August 2024.
- Local Government Finance Management Grant (R1,000,000) and Municipal Water Resilience Grant (R1,200,000) during September 2024.

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 - September 2024	Monthly actual - September 2023	Percentage increase/ (decrease)	Comment
Contracted Services	2 572 178,12	2 931 705,06	-12%	Due to a decrease in the following Contracted services sub-category: - Outsourced Services
Depreciation and Amortisation	451 195,86	451 195,86	0%	In-line with expectations based on the municipality's asset base
Employee Related Cost	23 979 004,49	23 630 874,37	1%	The low percentage increase is in line with expectations due to vacancies in the current month compared to the prior year comparative month.
Interest paid	0,00	116 071,44	-100%	Relates to interest paid on loan for landfill site which is not yet operational
Inventory	-35 672,89	2 807,80	-1370%	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	3 583 193,97	2 877 259,64	25%	Due to an increase in the following Inventory Consumed sub-categories: - Consumables - Materials and Supplies
Operating Leases	4 173,12	20 084,26	-79%	Monetary difference is not significant
Operational Cost	4 392 074,53	5 349 830,05	-18%	Due to a decrease in the following Operational Cost categories in the current month compared to the prior year comparative month: - Software Licenses - Travel and Subsistence
Remuneration of Councillors	1 146 260,77	1 561 693,73	-27%	Due to backpay of salary increases in September 2023
Transfers and Subsidies (Expenditure)	35 700,00	83 920,00	-57%	Grants paid as per business plan
Grand Total	36 128 107,97	37 025 442,21	-2%	

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	5 270 201,70	9 088 523,00	58%	Due to the following Contracted Services sub-categories being less than anticipated: - Consultants and Professional Services - Contractors - Outsourced Services
Depreciation and Amortisation	1 353 587,58	1 490 001,00	91%	YTDA vs YTDB is aligned
Employee Related Cost	69 206 089,32	72 305 460,00	96%	YTDA vs YTDB is aligned
Interest paid	0,00	18 798,00	0%	Relates to interest paid on loan for landfill site which is not yet operational
Inventory	-69 124,14	7 041,00	-982%	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	9 647 659,32	9 023 303,00	107%	YTDA vs YTDB is aligned
Irrecoverable Debts Written Off	1 399 921,07	249 999,00	560%	Based on reports submitted to council for approval of write-offs
Operating Leases	35 936,36	83 897,00	43%	Monetary variance is not significant
Operational Cost	13 756 820,01	18 698 102,00	74%	Due to the following expenditure being less than anticipated: - External Audit Fees - Hire charges - Roads expenditure
Remuneration of Councillors	3 366 223,99	3 859 902,00	87%	Due to vacancies in council
Transfers and Subsidies (Expenditure)	86 200,00	216 722,00	40%	Grants paid as per business plan
Grand Total	104 053 515,21	115 041 748,00	90%	

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 30 September 2024 amounted to R25,125,265 (YTDA: R72,572,313 and YTDB: R76,165,362) of an adjusted budget amount of R317,193,261. The Remuneration related expenditure represents 70% of the total monthly expenditure.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies; and amounts to R3,583,194 (YTDA: R9,647,659 and YTDB: R9,023,303) for the month ended 30 September 2024 against an adjusted budgeted amount of R43,838,851. The YTDA vs YTDB is aligned

Depreciation and amortisation:

Depreciation and amortisation for September 2024 amounts to R451,196 (YTDA: R1,353,588 and YTDB: R1,490,001). The YTDA amount is in line with the YTDB amount.

These items account for non-cash budgeted items. The fixed asset register is being 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 were performed and will be finalized in 2024/2025 financial year. Templates were populated for the import of the Excel FAR into the Collaborator FAR. Reconciliations was performed on the data and various set-ups done to movement accounts, etc.

Contracted services:

The contracted services for the month ended 30 September 2024 amounts to R2,572,178 (YTDA: R5,270,202 and YTDB: R9,088,523) against an adjusted total budget amount of R36,354,092. The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services; Contractors and Outsourced Services.

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 30 September 2024 amounts to R35,700 (YTDA: R86,200 and YTDB: R216,722) against an adjusted total budget amount of R1,218,804.

Operational costs:

Operational costs for the month ended 30 September 2024 amounts to R4,392,075 (YTDA: R13,756,820 and YTDB: R18,698,102) against an adjusted total budget amount of R70,474,717.

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

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

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote 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	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	150	-	-	38	(38)	-100%	150
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	2 500	-	-	2 500	(2 500)	-100%	2 500
Vote 8 - Community Services (cont)		-	224 776	222 389	4 771	7 078	56 872	(49 794)	-88%	222 389
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	225 039	4 771	7 078	59 410	(52 332)	-88%	225 039
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)		-	-	-	-	6	-	6	#DIV/0!	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	6	-	6	#DIV/0!	-
Total Capital Expenditure		-	224 926	225 039	4 771	7 084	59 410	(52 326)	-88%	225 039
Capital Expenditure - Functional Classification										
Governance and administration		-	150	150	-	-	38	(38)	-100%	150
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	150	150	-	-	38	(38)	-100%	150
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 200	4 313	-	6	4 228	(4 222)	-100%	4 313
Community and social services		-	-	2 500	-	-	2 500	(2 500)	-100%	2 500
Sport and recreation		-	-	-	-	6	-	6	#DIV/0!	-
Public safety		-	4 200	1 813	-	-	1 728	(1 728)	-100%	1 813
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	220 576	220 576	4 771	7 078	55 144	(48 066)	-87%	220 576
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	220 576	220 576	4 771	7 078	55 144	(48 066)	-87%	220 576
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	224 926	225 039	4 771	7 084	59 410	(52 326)	-88%	225 039
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	4 200	4 313	-	-	4 228	(4 228)	-100%	4 313
District Municipality		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	4 200	4 313	-	-	4 228	(4 228)	-100%	4 313
Borrowing	6	-	220 576	220 576	4 771	7 078	55 144	(48 066)	-87%	220 576
Internally generated funds		-	150	150	-	6	38	(32)	-84%	150
Total Capital Funding		-	224 926	225 039	4 771	7 084	59 410	(52 326)	-88%	225 039

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

SCOA config	Nr.	Project description	Original Budget R'000	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71213102466	1	Furniture / Equipment (Insurance Refunds)	150 000,00	144 000	-	In process	No challenges anticipated
71801330004	2	Water Truck 5'000 Liter	1 200 000	1 248 390	-	Orders issued to Supplier	No challenges anticipated
71601102327	3	Equipment	650 000,00	650 000	-	In process	No challenges anticipated
71601103126	4	Building of Disaster Management Store	750 000,00	750 000,00	-	In process	No challenges anticipated
71601330025	5	Hover Craft	1 100 000,00	1 100 000,00	-	In process	No challenges anticipated
72305230005	6	Hazardous Materials Equipment	500 000	564 815	-	In process	No challenges anticipated
74402100901	7	Landfill Site: PPE	220 575 909,00	220 575 909	7 078 050	Orders issued to Supplier	Weekly progress provided to Management Committee and standing agenda item in Council meetings
72205102366	8	Equipment	0	6 000	5 858	Completed	Completed
Totals			224 925 909	225 039 114	7 083 909		

Commitments against capital for the month September 2024			
71801330004	2	Water Truck 5'000 Liter	12 767
74402100901	7	Landfill Site: PPE	245 000
		Total Commitments	257 767

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 - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	105 505	157 006	195 210	157 006
Trade and other receivables from exchange transactions		–	11 179	46 293	49 801	46 293
Receivables from non-exchange transactions		–	46	46	46	46
Current portion of non-current receivables		–	4 293	4 293	4 293	4 293
Inventory		–	3 427	2 633	3 686	2 633
VAT		–	7 105	10 231	11 899	10 231
Other current assets		–	5 475	722	(2 448)	722
Total current assets		–	137 030	221 224	262 488	221 224
Non current assets						
Investments		–	28	28	16	28
Investment property		–	65 948	65 876	65 819	65 876
Property, plant and equipment		–	455 727	447 753	235 044	447 753
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		–	–	985	1 213	985
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	60 088	60 088	59 935	60 088
Other non-current assets						
Total non current assets		–	581 792	574 730	362 028	574 730
TOTAL ASSETS		–	718 821	795 954	624 515	795 954
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	663	503	3 503	503
Consumer deposits		–	637	799	2 165	799
Trade and other payables from exchange transactions		–	46 470	28 407	20 253	28 407
Trade and other payables from non-exchange transactions		–	2 649	1 443	9 687	1 443
Provision		–	24 134	32 287	31 226	32 287
VAT		–	963	9 073	10 223	9 073
Other current liabilities						
Total current liabilities		–	75 516	72 512	77 056	72 512
Non current liabilities						
Financial liabilities		–	239 923	334 884	174 063	334 884
Provision		–	12 085	12 085	13 050	12 085
Long term portion of trade payables						
Other non-current liabilities		–	130 224	128 966	135 268	128 966
Total non current liabilities		–	382 233	475 935	322 381	475 935
TOTAL LIABILITIES		–	457 749	548 447	399 438	548 447
NET ASSETS	2	–	261 073	247 507	225 078	247 507
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	218 181	204 616	187 291	204 616
Reserves and funds		–	42 891	42 891	37 787	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	261 073	247 507	225 078	247 507

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
			30 September 2024	30 June 2024
Current Assets			262 487 812	223 892 027
Current Liabilities			77 056 348	84 027 857
Current ratio			3,41	2,66 <i>times</i>
Comment				
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities				
The norm is 1.5 - 2.1 times. As at 30 September 2024, GRDM's current ratio is 3,41 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			
			30 September 2024	30 June 2024
Cash and cash equivalents			195 210 094	156 815 575
Unspent conditional grants			- 7 573 108	- 640 314
			<u>187 636 986</u>	<u>156 175 261</u>
Total expenditure			104 053 515	462 405 939
Depreciation and Amortisation			- 1 353 588	- 6 434 558
Provision for bad debts			- 50 591 262	- 50 591 262
			<u>52 108 666</u>	<u>405 380 119</u>
Monthly average			4 342 389	33 781 677
Cost cover			43,2	4,6 <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	
		30 September 2024	30 June 2024
Debtors closing balance after bad debt prov		49 847 340	58 094 229
Billed revenue		7 482 455	34 990 194
		<u>2432</u>	<u>606 days</u>
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) × 100	
		30 September 2024	
Total debt		175 749 908	
Total annual budgeted revenue		481 960 650	
		36,47%	
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 36,47% 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) × 100	
		30 September 2024	
Interest paid		1 387 745	
Total expenditure		104 053 515	
		1,33%	
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 1,33% 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 - M03 September

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	44 883	4 133	8 656	8 932	(275)	-3%	44 883
Transfers and Subsidies - Operational		-	411 646	411 687	0	80 231	102 922	(22 691)	-22%	411 687
Transfers and Subsidies - Capital		-	4 200	4 413	1 200	4 754	1 103	3 651	331%	4 413
Interest		-	11 074	11 074	-	-	1 968	(1 968)	-100%	11 074
Dividends										
Payments										
Suppliers and employees		-	(388 254)	(388 364)	(22 263)	(143 623)	(19 557)	124 067	-634%	(388 364)
Interest		-	(75)	(75)	(1 388)	(2 550)	(19)	2 531	-13464%	(75)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	83 473	83 618	(18 318)	(52 531)	95 349	147 881	155%	83 618
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments		-	28	28	-	-	-	-		28
Payments										
Capital assets		-	(224 926)	(225 039)	(5 139)	(13 863)	(59 410)	(45 547)	77%	(225 039)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(224 897)	(225 011)	(5 139)	(13 863)	(59 410)	(45 547)	77%	(225 011)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		-	220 576	220 576	21 000	63 000	55 144	7 856	14%	220 576
Increase (decrease) in consumer deposits		-	637	799	568	1 505	-	1 505	#DIV/0!	799
Payments										
Repayment of borrowing		-	(16 235)	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	204 978	221 375	21 568	64 505	55 144	(9 361)	-17%	221 375
NET INCREASE/ (DECREASE) IN CASH HELD		-	63 553	79 983	(1 889)	(1 889)	91 084			79 983
Cash/cash equivalents at beginning:		-	121 183	156 816	197 099	197 099	156 816			197 099
Cash/cash equivalents at month/year end:		-	184 736	236 798	195 210	195 210	247 899			277 081

The municipal bank balance at 30 September 2024 totals R137,882,170 and an amount of R8,327,924 for the Skills Mecca bank account. Investments made amounts to R45,000,000 and call account deposits R4,000,000. Total cash available at month-end is therefore R195,210,094.

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

REPORTING MONTH: 30 SEPTEMBER 2024		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 September 2024	148 098 606,33	146 210 093,57
Other Cash & Cash Equivalents: Short term deposits	45 000 000,00	45 000 000,00
Other Cash & Cash Equivalents: Call accounts	4 000 000,00	4 000 000,00
Total Cash & Cash Equivalents	197 098 606,33	195 210 093,57
LESS:	197 039 151,03	188 016 774,42
Unspent Conditional Grants	7 062 608,11	7 573 107,71
Provision for staff leave	22 267 700,00	22 267 700,00
Provision for bonus	7 295 654,00	7 295 654,00
Post Retirement Benefits	12 094 737,00	12 094 737,00
Performance Bonus	1 286 409,00	1 286 409,00
Trade Payables	29 242 937,61	29 939 309,11
YTD Unspent Capital budget	19 000,00	32 000,00
YTD Unspent Operational budget	-	-
Equitable share received in advance	25 309 000,00	-
YTD Unspent Landfill Site Borrowing	92 461 105,31	107 527 857,60
Sub total	59 455,30	7 193 319,15
PLUS:	54 747 952,35	51 477 502,49
VAT Receivable	2 785 206,02	1 676 152,17
Receivable Exchange	6 716 133,76	7 439 803,79
Department of Transport and Public Works	45 246 612,57	42 361 546,53
	54 807 407,65	58 670 821,64
LESS OTHER MATTERS:		
Capital Replacement Reserve	2 606 941,00	2 606 941,00
Employee Benefits Reserves	35 183 127,00	35 183 127,00
Sub Total	17 017 339,65	20 880 753,64
LESS: CONTINGENT LIABILITIES	1 612 966,00	1 612 966,00
Labour disputes	1 612 966,00	1 612 966,00
Recalculated available cash balance	15 404 373,65	19 267 787,64
Total actual September 2024 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	19 328 551,88	20 788 063,54

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	388	394	394	393	395	374	2 593	11 146	16 077	14 901	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	15 100	15 364	11 956	307	197	1 731	1 675	32 691	79 021	36 601	–	–	–	–
Total By Income Source	2000	15 488	15 759	12 350	700	592	2 105	4 268	43 848	95 110	51 513	–	–	–	–
2023/24 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	55	60	68	138	111	472	380	3 929	5 212	5 029	–	–	–	–
Commercial	2300	15 205	15 666	12 228	435	434	1 287	2 751	39 391	87 396	44 298	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	228	33	54	127	48	345	1 137	529	2 502	2 187	–	–	–	–
Total By Customer Group	2600	15 488	15 759	12 350	700	592	2 105	4 268	43 848	95 110	51 513	–	–	–	–

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

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

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

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

Debt owing by Government Institutions

Total debt owing by government institutions to the Garden Route DM is summarised as follows as at 30 September 2024:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2024	Original Capital: levied	Interest on account:	
Total Government Debt owed to GRDM	-	14,48	15 550 209,98	15 367 504,68	11 917 601,18	15 063 880,25	57 899 181,61	52 682 397,85	5 216 783,76

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2024	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISPALITEIT	-	627,18	627,18	627,18	59 158,91	61 040,45	29 693,42	31 347,03	New account rendered
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	-	449,81	449,81	449,81	41 663,91	43 013,34	33 651,86	9 361,48	New account rendered
84000557	BITOU MUNICIPALITY	-	1 988,85	1 988,85	1 988,85	183 340,50	189 307,05	81 138,75	108 168,30	Email send to CFO of Bitou Municipality
		-	3 065,84	3 065,84	3 065,84	284 163,32	293 360,84	144 484,03	148 876,81	
39001127	GEORGE MUNICIPALITY	-	3 825,05	3 825,05	3 825,05	504 541,35	516 016,50	333 822,87	182 193,63	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	46,06	46,06	46,06	6 409,93	6 548,11	4 019,75	2 528,36	Awaiting payment as per discussion with George CFO
84000166	GEORGE MUNICIPALITY	-	24,18	24,18	24,18	3 364,68	3 437,22	2 110,00	1 327,22	Awaiting payment as per discussion with George CFO
84000287	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000319	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000554	GEORGE MUNICIPALITY	-	-	-	-	4 879,57	4 879,57	-	4 879,57	N/A - awaiting payment
84000593	GO GEORGE	-	129,11	129,11	129,11	13 890,14	14 277,47	11 268,01	3 009,46	Awaiting payment as per discussion with George CFO
84000618	GEORGE MUNICIPALITY	-	25,62	25,62	25,62	2 689,22	2 766,08	2 235,97	530,11	Awaiting payment as per discussion with George CFO
84000673	GEORGE MUNICIPALITY	-	60,98	60,98	60,98	6 173,37	6 356,31	5 624,55	731,76	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	26 700,46	27 550,15	24 717,85	2 832,30	Awaiting payment as per discussion with George CFO
84000817	GEORGE MUNICIPALITY	-	3 844,84	3 844,84	3 844,84	343 239,10	354 773,62	335 549,42	19 224,20	New account issued
		-	14,48	8 239,07	8 239,07	8 239,07	911 887,82	936 590,55	719 348,42	217 242,13

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2024	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HESSEQUA	-	21 476,16	-	-	-	21 476,16	21 476,16	-	N/A - current month rental
38900005	HESSEQUA MUNICIPALITEIT	-	-	-	-	-	-	-	-	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
		-	21 476,16	-	-	-	21 476,16	21 476,16	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2024	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNICIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNICIPALITEIT	-	10 067,59	10 067,59	10 067,59	1 355 995,08	1 386 197,85	878 626,39	507 571,46	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
38200060	MUNISIPALITEIT KANNALAND	-	354,13	354,13	354,13	35 155,81	36 218,20	30 906,25	5 311,95	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
38900006	KANNALAND MUNICIPALITEIT	-	1 115,27	1 115,27	1 115,27	129 291,21	132 637,02	81 699,27	50 937,75	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
39001130	KANNALAND MUNICIPALITY	-	86,11	86,11	86,11	11 983,04	12 241,37	7 514,80	4 726,57	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
39001131	KANNALAND MUNICIPALITY	-	218,39	218,39	218,39	28 012,59	28 667,76	19 059,04	9 608,72	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000213	KANNALAND MUNICIPALITY	-	1 120,48	1 120,48	1 120,48	142 492,88	145 854,32	97 786,95	48 067,37	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000271	KANNALAND MUNICIPALITY	-	639,62	639,62	639,62	89 011,64	90 930,50	55 821,24	35 109,26	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	133 862,61	137 049,81	92 718,75	44 331,06	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000323	KANNALAND MUNICIPALITY	-	563,72	563,72	563,72	76 779,75	78 470,91	49 197,01	29 273,90	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000533	KANNALAND MUNICIPALITY	-	149,16	149,16	149,16	16 508,64	16 956,12	13 017,86	3 938,26	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000597	KANNALAND MUNICIPALITY	-	616,02	616,02	616,02	64 800,62	66 648,68	53 762,04	12 886,64	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000624	KANNALAND MUNICIPALITY	-	68,45	68,45	68,45	6 995,33	7 200,68	5 973,56	1 227,12	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000690	KANNALAND MUNICIPALITY	-	57,14	57,14	57,14	5 729,20	5 900,62	4 986,38	914,24	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000792	KANNALAND MUNICIPALITY	-	36,28	36,28	36,28	3 311,10	3 419,94	3 165,98	253,96	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000793	KANNALAND MUNICIPALITY	-	489,74	489,74	489,74	44 699,83	46 169,05	42 740,87	3 428,18	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
84000826	KANNALAND MUNICIPALITY	-	90,69	90,69	90,69	8 096,36	8 368,43	7 914,98	453,45	IGR Process initiated for signature - awaiting feedback meeting from KannaLand on 27 March 2024
		-	16 735,19	16 735,19	16 735,19	2 152 725,69	2 202 931,26	1 444 891,37	758 039,89	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2024	Original Capital: levied	Interest on account:	IGR Process:	
3890007	KNYSNA MUNISIPALITEIT	-	-	603,09	592,60	603,09	52 633,06	54 431,84	53 548,66	883,18	New account issued
84000214	KNYSNA MUNICIPALITY	-	-	219,65	219,65	219,65	20 739,49	21 398,44	19 169,30	2 229,14	New account issued
84000711	KNYSNA MUNICIPALITY	-	-	-	-	-	2 747,19	2 747,19	-	2 747,19	N/A - interest to be included in write-off report
				822,74	812,25	822,74	76 119,74	78 577,47	72 717,96	5 859,51	
37000809	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	-	-	-	-	-	584,17	584,17	-	584,17	N/A - interest to be included in write-off report
84000274	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	-	No
84000555	MOSSEL BAY MUNICIPALITY	-	-	-	-	736,07	2 385,31	3 121,38	-	3 121,38	N/A - interest to be included in write-off report
						736,07	2 969,48	3 705,55			
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	-	N/A
38900010	ODTSHOORN MUNISIPALITEIT	-	-	-	-	-	-	-	-	-	N/A - interest for write-off
84000269	ODTSHOORN MUNICIPALITY	-	-	-	-	-	-	-	-	-	N/A - new account for health services rendered
84000486	ODTSHOORN MUNICIPALITY	-	11 210,79	11 210,79	11 210,79	1 323 891,88	1 357 524,25	978 395,78	379 128,47	1 112,05	IGR approval obtained & files submitted for recovery
84000556	ODTSHOORN MUNICIPALITY	-	-	-	-	-	1 112,05	1 112,05	-	1 112,05	N/A - interest to be included in write-off report
84000636	ODTSHOORN MUNICIPALITY	-	2 774,97	2 774,97	2 774,97	288 748,23	297 073,14	242 179,20	54 893,94	1 112,05	IGR approval obtained & files submitted for recovery
			13 985,76	13 985,76	13 985,76	1 613 752,16	1 655 709,44	1 220 574,98	435 134,46		
38900011	PRINCE ALBERT MUNISIPALITEIT	-	23,53	23,53	23,53	2 053,85	2 124,44	2 124,44	-	-	No
			23,53	23,53	23,53	2 053,85	2 124,44	2 124,44			
37000924	ESKOM HOLDINGS SOC LTD	-	6 306,87	6 306,87	6 306,87	993 111,77	1 012 032,38	550 418,12	461 614,26	18 786,95	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	-	215,27	215,27	215,27	34 539,34	35 185,15	16 398,20	16 398,20	2 201 925,40	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	-	40 175,80	40 175,80	40 175,80	5 587 649,54	5 708 176,94	3 506 251,54	2 201 925,40	812 964,58	Yes
84000381	ESKOM	-	18 213,06	18 213,06	18 213,06	2 347 828,41	2 402 467,59	1 589 503,01	812 964,58	3 492 902,44	Yes
			64 911,00	64 911,00	64 911,00	8 963 129,06	9 157 862,06	5 664 959,62	3 492 902,44		
84000576	SAN PARKS	-	1 858,02	1 858,02	1 858,02	201 375,20	206 949,26	162 154,11	44 795,15	162 154,11	No - discussion in process with institution
			1 858,02	1 858,02	1 858,02	201 375,20	206 949,26	162 154,11	44 795,15		
84000527	SANRAL	-	48,43	48,43	48,43	5 495,45	5 640,74	4 226,58	1 414,16	1 414,16	IGR approval obtained & files submitted for recovery
			48,43	48,43	48,43	5 495,45	5 640,74	4 226,58	1 414,16		
84000404	LT COL XOTYENI	-	27,77	27,77	27,77	3 498,01	3 581,32	2 423,50	1 157,82	1 157,82	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	52,10	52,10	52,10	5 839,59	5 995,89	4 546,59	1 449,30	1 449,30	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	11,35	11,35	11,35	1 138,34	1 172,39	990,79	181,60	181,60	IGR approval obtained & files submitted for recovery
			91,22	91,22	91,22	10 475,94	10 749,60	7 960,88	2 788,72		
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	15 340 044,43	15 223 748,53	11 797 753,57	-	42 361 546,53	42 361 546,53	-	-	No - Roads Agency Debtor for monthly claims to Province
			15 340 044,43	15 223 748,53	11 797 753,57		42 361 546,53	42 361 546,53			
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	-	No - discussion in process with institution
84000615	PROVINCIAL ROADS WORKS	-	1 120,15	1 120,15	1 120,15	116 761,08	120 121,53	97 758,08	22 363,45	22 363,45	No - discussion in process with institution
84000764	DISTRICT ROADS ENGINEER	-	38,13	38,13	38,13	3 632,88	3 747,27	3 327,84	419,43	419,43	No - discussion in process with institution
			1 158,28	1 158,28	1 158,28	120 993,96	123 868,80	101 085,92	22 782,88		

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2024	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	-	36 681,55	8 385,25	-	-	45 066,80	36 676,34	8 390,46	No - monthly medical recovery claims
		-	36 681,55	8 385,25	-	-	45 066,80	36 676,34	8 390,46	
84000572	DFFE	-	1 226,88	1 226,88	1 226,88	132 971,71	136 652,35	107 073,36	29 578,99	No - discussion in process with institution
84000629	DFFE	-	342,24	342,24	342,24	35 215,44	36 242,16	29 867,80	6 374,36	No - discussion in process with institution
84000799	DFFE	-	2 226,72	2 226,72	2 226,72	203 239,16	209 919,32	194 332,28	15 587,04	No - discussion in process with institution
84000800	DFFE	-	181,39	181,39	181,39	16 555,51	17 099,68	15 829,95	1 269,73	No - discussion in process with institution
84000854	DFFE	-	145,11	145,11	145,11	12 663,96	13 099,29	12 663,96	435,33	No - discussion in process with institution
		-	4 122,34	4 122,34	4 122,34	400 645,78	413 012,80	359 767,35	53 245,45	
84000475	CALITZDORP HIGH	-	-	-	-	-	-	-	-	No
		-	-	-	-	-	-	-	-	
38200071	PETRO SA PTY LTD	-	-	57,29	57,29	343,74	458,32	-	458,32	N/A - interest to be included in write-off report
		-	-	57,29	57,29	343,74	458,32	-	458,32	
84000801	PROVINCIAL GOVERNMENT WC	-	2 489,33	2 489,33	2 489,33	227 207,63	234 675,62	217 250,31	17 425,31	N/A - awaiting payment
		-	2 489,33	2 489,33	2 489,33	227 207,63	234 675,62	217 250,31	17 425,31	
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	66,71	66,71	66,71	5 955,57	6 155,70	5 822,15	333,55	N/A - awaiting payment
		-	66,71	66,71	66,71	5 955,57	6 155,70	5 822,15	333,55	
84000811	EMS WESTERN CAPE	-	33 414,29	16 730,55	460,70	-	50 605,54	50 144,84	460,70	No - new account issued due for payment
		-	33 414,29	16 730,55	460,70	-	50 605,54	50 144,84	460,70	
84000852	CAPE NATURE	-	976,09	976,09	976,09	85 185,86	88 114,13	85 185,86	2 928,27	No - new account issued due for payment
		-	976,09	976,09	976,09	85 185,86	88 114,13	85 185,86	2 928,27	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 496	3 616	355	7	56	43	62	735	7 369	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 496	3 616	355	7	56	43	62	735	7 369	-	-

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 September 2024	Movements for the month			Balance as at 30 September 2024	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Garden Route District Municipality							
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 - M03 September

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	189 081	189 081	-	75 927	47 270	28 657	60,6%	189 081
Local Government Equitable Share		-	182 224	182 224	-	75 927	45 556	30 371	66,7%	182 224
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 545	1 545	-	-	386	(386)	-100,0%	1 545
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 000	1 000	-	-	250	(250)	-100,0%	1 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	1 591	1 591	-	-	398	(398)	-100,0%	1 591
Rural Road Asset Management Systems Grant		-	2 721	2 721	-	-	680	(680)	-100,0%	2 721
Provincial Government:		-	6 939	6 980	-	-	1 745	(1 745)	-100,0%	6 980
Capacity Building		-	6 939	6 980	-	-	1 745	(1 745)	-100,0%	6 980
Other grant providers:		-	18 766	18 766	-	-	4 692	(4 692)	-100,0%	18 766
Other Grants Received		-	18 766	18 766	-	-	4 692	(4 692)	-100,0%	18 766
Total Operating Transfers and Grants	5	-	214 786	214 827	-	75 927	53 707	22 220	41,4%	214 827
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	4 200	4 413	-	-	1 103	(1 103)	-100,0%	4 413
Capacity Building		-	4 200	4 413	-	-	1 103	(1 103)	-100,0%	4 413
Total Capital Transfers and Grants	5	-	4 200	4 413	-	-	1 103	(1 103)	-100,0%	4 413
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	218 986	219 241	-	75 927	54 810	21 117	38,5%	219 241

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 - M03 September

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	8 927	775	2 321	2 576	(256)	-10%	8 927
Pension and UIF Contributions		-	346	346	44	111	87	24	27%	346
Medical Aid Contributions		-	184	184	10	31	40	(10)	-24%	184
Motor Vehicle Allowance		-	2 079	2 079	177	504	549	(45)	-8%	2 079
Cellphone Allowance		-	1 169	1 169	76	240	302	(62)	-20%	1 169
Housing Allowances		-	804	804	-	2	201	(199)	-99%	804
Other benefits and allowances		-	545	545	64	158	104	53	51%	545
Sub Total - Councillors		-	14 054	14 054	1 146	3 366	3 860	(494)	-13%	14 054
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	7 345	7 345	494	1 465	1 848	(383)	-21%	7 345
Pension and UIF Contributions		-	960	960	61	181	277	(95)	-34%	960
Medical Aid Contributions		-	301	301	19	57	78	(21)	-27%	301
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 130	1 130	-	549	123	427	348%	1 130
Motor Vehicle Allowance		-	1 900	1 900	65	200	509	(310)	-61%	1 900
Cellphone Allowance		-	146	146	11	34	58	(24)	-41%	146
Housing Allowances		-	449	449	15	45	107	(62)	-58%	449
Other benefits and allowances		-	17	17	2	6	7	(1)	-17%	17
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	5	5	-	-	1	(1)	-100%	5
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	12 252	12 252	669	2 538	3 008	(470)	-16%	12 252
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	179 894	179 824	15 869	44 300	42 512	1 788	4%	179 824
Pension and UIF Contributions		-	31 630	31 630	2 689	7 494	7 838	(344)	-4%	31 630
Medical Aid Contributions		-	27 205	27 205	2 194	6 613	6 590	23	0%	27 205
Overtime		-	2 365	2 365	263	1 005	444	562	127%	2 365
Performance Bonus		-	13 878	13 878	27	249	799	(550)	-69%	13 878
Motor Vehicle Allowance		-	12 837	12 817	1 416	3 506	3 176	329	10%	12 817
Cellphone Allowance		-	133	133	13	39	34	5	14%	133
Housing Allowances		-	2 651	2 651	223	623	655	(32)	-5%	2 651
Other benefits and allowances		-	6 308	6 308	400	1 272	1 364	(92)	-7%	6 308
Payments in lieu of leave		-	3 723	3 723	167	1 399	603	796	132%	3 723
Long service awards		-	1 402	1 402	-	-	351	(351)	-100%	1 402
Post-retirement benefit obligations		-	5 011	5 011	-	-	1 253	(1 253)	-100%	5 011
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	360	380	48	169	126	44	35%	380
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	287 397	287 326	23 310	66 669	65 743	925	1%	287 326
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	313 703	313 632	25 125	72 572	72 611	(39)	0%	313 632

Remuneration related expenditure for the month ended 30 September 2024 amounted to R25,125,265.

The municipality closely monitors overtime and standby allowances to ensure that it is in line with the prior year comparative Table 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



54 York Street,
George
Western Cape
6529

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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 24/25
Date: 08 October 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

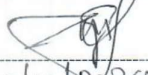
I, M Stratu, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

- 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 month ended **30 September 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 10/10/2024