



2024/2025  
FINANCIAL YEAR

**MONTHLY  
FINANCIAL  
MONITORING  
REPORT**

M04: 31 October 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 October 2024.

**Section 2 – Executive summary**

**2.1 Introduction**

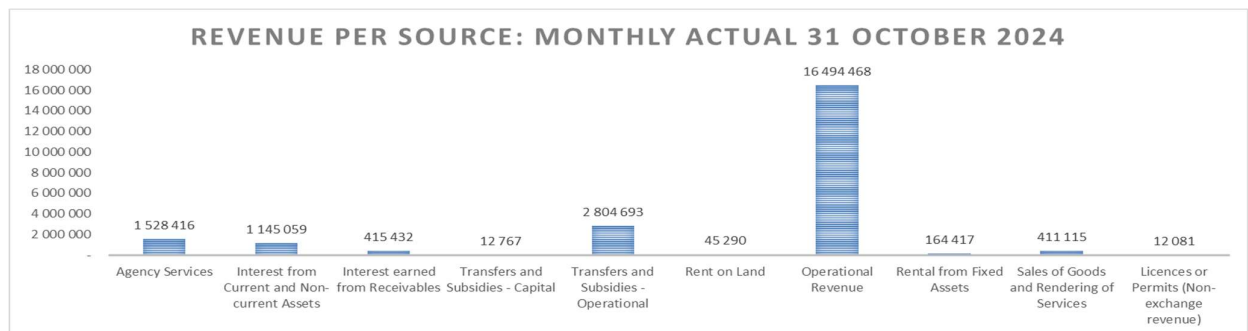
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

**2.2 Consolidated Performance**

**2.2.1 Against Approved Budget**

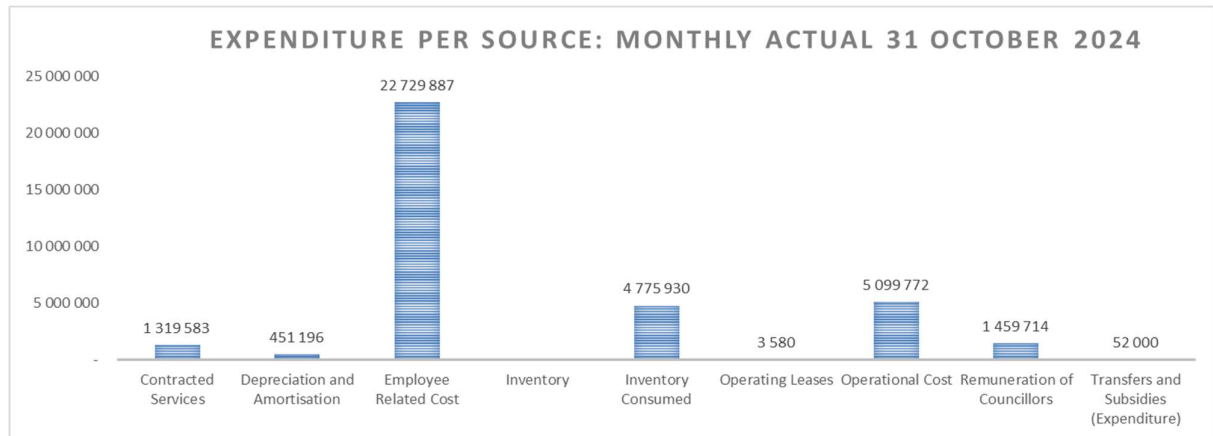
**Revenue by source**

The total revenue received for the month ended 31 October 2024 amounted to **R23,033,739 (YTDA: R154,818,815 and YTDB: R156,557,314)** which represents **5%** of the total adjusted budgeted figure of **R480,872,199 (including Roads)**.



## Operating Expenditure by type

Operating expenditure for the month ended 31 October 2024 amounted to **R35,884,373 (YTDA: R139,937,888 and YTD: R138,184,966)** with a total adjusted budgeted figure of **R476,408,898 (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 **R24,189,600 (67%** of the monthly expenditure).



## Capital Expenditure

The adjusted capital budget for the financial year amounts to **R225,039,114**. Capital expenditure of **R12,494,455 (including orders)** was recorded for the period ended 31 October 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 11,255,261). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 31 OCTOBER 2024							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Appliances (Hotsprings)	Insurance refunds	49 653	-	-	49 653	0%
2	Furniture / Equipment (Insurance Refunds)	Insurance refunds	94 347	-	-	94 347	0%
3	Water Truck 5'000 Liter	Grant	1 248 390	12 767	1 220 568	15 055	99%
4	Equipment	Grant	650 000	-	-	650 000	0%
5	Building of Disaster Management Store	Grant	750 000	-	-	750 000	0%
6	Hover Craft	Grant	1 100 000	-	-	1 100 000	0%
7	Equipment	Other	6 000	5 858	-	142	98%
8	Hazardous Materials Equipment	Grant	564 815	-	-	564 815	0%
9	Landfill Site: PPE	Borrowing	220 575 909	11 255 261	-	209 320 648	5%
	<b>Total</b>		<b>225 039 114</b>	<b>11 273 887</b>	<b>1 220 568</b>	<b>212 544 659</b>	<b>6%</b>

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 31 October 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 - M04 October

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	12 017	12 017	1 145	3 581	3 166	415	13%	12 017
Transfers and subsidies - Operational	-	214 786	214 827	2 805	78 732	71 609	7 123	10%	214 827
Other own revenue	-	249 615	249 615	19 071	72 493	80 311	(7 818)	-10%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>476 418</b>	<b>476 459</b>	<b>23 021</b>	<b>154 806</b>	<b>155 086</b>	<b>(280)</b>	<b>-0%</b>	<b>476 459</b>
Employee costs	-	299 649	299 578	22 730	91 936	91 692	244	0%	299 578
Remuneration of Councillors	-	14 054	14 054	1 460	4 826	4 966	(140)	-3%	14 054
Depreciation and amortisation	-	5 960	5 960	451	1 805	1 987	(182)	-9%	5 960
Interest	-	75	75	-	-	25	(25)	-100%	75
Inventory consumed and bulk purchases	-	44 467	43 593	4 776	14 424	12 260	2 164	18%	43 593
Transfers and subsidies	-	1 211	1 232	52	138	352	(214)	-61%	1 232
Other expenditure	-	110 852	111 917	6 416	26 809	26 903	(94)	-0%	111 917
<b>Total Expenditure</b>	-	<b>476 268</b>	<b>476 409</b>	<b>35 884</b>	<b>139 938</b>	<b>138 185</b>	<b>1 753</b>	<b>1%</b>	<b>476 409</b>
<b>Surplus/(Deficit)</b>	-	<b>150</b>	<b>50</b>	<b>(12 863)</b>	<b>14 868</b>	<b>16 901</b>	<b>(2 033)</b>	<b>-12%</b>	<b>50</b>
Transfers and subsidies - capital (monetary)	-	4 200	4 413	13	13	1 471	(1 458)	-99%	4 413
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>14 881</b>	<b>18 372</b>	<b>(3 491)</b>	<b>-19%</b>	<b>4 463</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>14 881</b>	<b>18 372</b>	<b>(3 491)</b>	<b>-19%</b>	<b>4 463</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>224 926</b>	<b>225 039</b>	<b>4 190</b>	<b>11 274</b>	<b>77 813</b>	<b>(66 539)</b>	<b>-86%</b>	<b>225 039</b>
Capital transfers recognised	-	4 200	4 313	13	13	4 238	(4 225)	-100%	4 313
Borrowing	-	220 576	220 576	4 177	11 255	73 525	(62 270)	-85%	220 576
Internally generated funds	-	150	150	-	6	50	(44)	-88%	150
<b>Total sources of capital funds</b>	-	<b>224 926</b>	<b>225 039</b>	<b>4 190</b>	<b>11 274</b>	<b>77 813</b>	<b>(66 539)</b>	<b>-86%</b>	<b>225 039</b>
<b>Financial position</b>									
Total current assets	-	137 030	221 224		234 729				221 224
Total non current assets	-	581 792	574 730		365 766				574 730
Total current liabilities	-	75 516	72 512		71 841				72 512
Total non current liabilities	-	382 233	475 935		322 386				475 935
Community wealth/Equity	-	261 073	247 507		206 269				247 507
<b>Cash flows</b>									
Net cash from (used) operating	-	83 473	83 618	(27 400)	(78 042)	97 987	176 029	180%	83 618
Net cash from (used) investing	-	(224 897)	(225 011)	(4 793)	(18 656)	(77 813)	(59 157)	76%	(225 011)
Net cash from (used) financing	-	204 978	221 375	407	64 912	73 525	8 614	12%	221 375
<b>Cash/cash equivalents at the month/year end</b>	-	<b>184 736</b>	<b>236 798</b>	<b>163 424</b>	<b>163 424</b>	<b>250 515</b>	<b>87 091</b>	<b>35%</b>	<b>275 193</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	15 949	15 975	14 368	548	696	592	5 828	44 326	98 283
<b>Creditors Age Analysis</b>									
Total Creditors	1 579	3 004	472	25	38	55	126	731	6 030



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

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	261 026	261 280	5 681	90 315	85 033	5 282	6%	261 280
Executive and council		-	253 317	253 571	5 256	88 779	82 876	5 902	7%	253 571
Finance and administration		-	7 709	7 709	424	1 537	2 157	(620)	-29%	7 709
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	17 114	17 114	488	1 948	4 034	(2 086)	-52%	17 114
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	11 289	11 289	394	1 348	2 086	(739)	-35%	11 289
Public safety		-	5 245	5 245	0	256	1 748	(1 492)	-85%	5 245
Housing		-	-	-	-	-	-	-	-	-
Health		-	580	580	94	344	199	145	73%	580
<b>Economic and environmental services</b>		-	202 478	202 478	16 865	62 556	67 490	(4 935)	-7%	202 478
Planning and development		-	5 119	5 119	415	1 683	1 706	(23)	-1%	5 119
Road transport		-	196 860	196 860	16 432	60 809	65 620	(4 811)	-7%	196 860
Environmental protection		-	499	499	18	63	164	(100)	-61%	499
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	480 618	480 872	23 034	154 819	156 557	(1 738)	-1%	480 872
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	169 599	169 640	11 051	44 656	48 822	(4 166)	-9%	169 640
Executive and council		-	53 716	53 716	4 311	16 196	18 070	(1 874)	-10%	53 716
Finance and administration		-	112 572	112 613	6 438	27 276	29 701	(2 426)	-8%	112 613
Internal audit		-	3 310	3 310	302	1 185	1 051	134	13%	3 310
<b>Community and public safety</b>		-	82 291	82 405	6 326	24 398	26 136	(1 738)	-7%	82 405
Community and social services		-	6 871	6 985	624	2 319	2 180	139	6%	6 985
Sport and recreation		-	10 650	10 650	762	2 815	3 576	(760)	-21%	10 650
Public safety		-	27 406	27 406	2 107	8 053	8 305	(252)	-3%	27 406
Housing		-	-	-	-	-	-	-	-	-
Health		-	37 363	37 363	2 833	11 211	12 076	(865)	-7%	37 363
<b>Economic and environmental services</b>		-	219 998	220 003	18 110	69 538	62 046	7 492	12%	220 003
Planning and development		-	15 208	15 228	1 483	6 655	4 983	1 673	34%	15 228
Road transport		-	200 520	200 520	16 296	61 468	55 747	5 721	10%	200 520
Environmental protection		-	4 270	4 255	331	1 415	1 316	99	8%	4 255
<b>Trading services</b>		-	2 726	2 726	212	857	753	104	14%	2 726
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 726	2 726	212	857	753	104	14%	2 726
<b>Other</b>		-	1 656	1 636	186	488	428	60	14%	1 636
<b>Total Expenditure - Functional</b>	3	-	476 268	476 409	35 884	139 938	138 185	1 753	1%	476 409
<b>Surplus/ (Deficit) for the year</b>		-	4 350	4 463	(12 851)	14 881	18 372	(3 491)	-19%	4 463

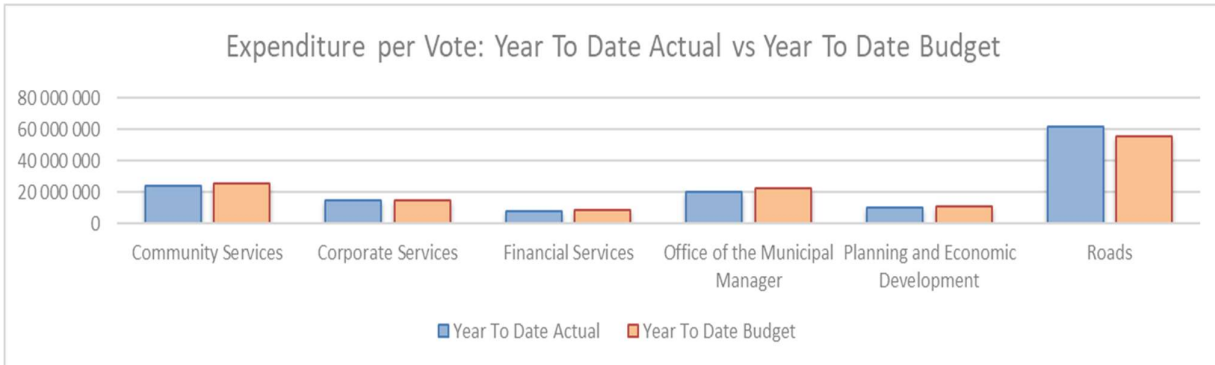
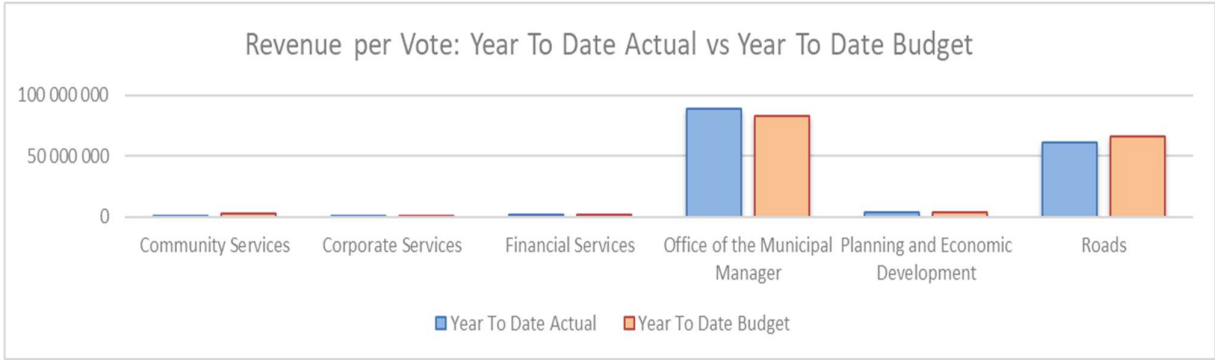
### 3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	-	253 317	253 571	5 256	88 779	82 876	5 902	7,1%	253 571
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	4 359	4 359	340	1 368	1 382	(15)	-1,1%	4 359
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	2 299	2 299	49	134	427	(294)	-68,7%	2 299
Vote 6 - Corporate Services (cont)		-	1 042	1 042	-	-	347	(347)	-100,0%	1 042
Vote 7 - Community Services		-	580	580	94	344	199	145	72,6%	580
Vote 8 - Community Services (cont)		-	5 717	5 717	12	308	1 903	(1 595)	-83,8%	5 717
Vote 9 - Planning and Economic Development		-	37	37	41	47	9	38	417,0%	37
Vote 10 - Planning and Economic Development (cont)		-	11 945	11 945	661	2 621	3 407	(787)	-23,1%	11 945
Vote 11 - Planning and Economic Development(cont2)		-	4 463	4 463	149	410	385	25	6,5%	4 463
Vote 12 - Roads		-	196 860	196 860	16 432	60 809	65 620	(4 811)	-7,3%	196 860
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>480 618</b>	<b>480 872</b>	<b>23 034</b>	<b>154 819</b>	<b>156 557</b>	<b>(1 738)</b>	<b>-1,1%</b>	<b>480 872</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	-	61 460	61 460	4 778	18 150	20 040	(1 890)	-9,4%	61 460
Vote 2 - Office of the Municipal Manager (cont)		-	6 893	6 893	564	2 311	2 142	170	7,9%	6 893
Vote 3 - Financial Services		-	19 983	19 983	1 532	5 913	6 674	(760)	-11,4%	19 983
Vote 4 - Financial Services (cont)		-	6 181	6 181	583	2 118	1 919	199	10,4%	6 181
Vote 5 - Corporate Services		-	34 127	34 168	1 350	6 182	5 372	810	15,1%	34 168
Vote 6 - Corporate Services (cont)		-	30 412	30 412	1 767	8 649	9 737	(1 088)	-11,2%	30 412
Vote 7 - Community Services		-	47 948	48 048	3 636	14 315	15 229	(914)	-6,0%	48 048
Vote 8 - Community Services (cont)		-	33 161	33 161	2 564	9 946	10 041	(95)	-0,9%	33 161
Vote 9 - Planning and Economic Development		-	14 726	14 706	1 267	4 902	4 374	529	12,1%	14 706
Vote 10 - Planning and Economic Development (cont)		-	18 531	18 551	1 336	4 892	6 216	(1 324)	-21,3%	18 551
Vote 11 - Planning and Economic Development(cont2)		-	2 327	2 327	212	691	694	(3)	-0,4%	2 327
Vote 12 - Roads		-	128 727	129 558	11 119	42 571	37 899	4 672	12,3%	129 558
Vote 13 - Roads (cont)		-	71 793	70 962	5 177	18 897	17 848	1 049	5,9%	70 962
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>476 268</b>	<b>476 409</b>	<b>35 884</b>	<b>139 538</b>	<b>138 185</b>	<b>1 353</b>	<b>1,0%</b>	<b>476 409</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>15 281</b>	<b>18 372</b>	<b>(3 091)</b>	<b>-16,8%</b>	<b>4 463</b>

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) - M04 October

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
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	411	1 613	4 175	(2 561)	-61%	16 875
Agency services			24 214	24 214	1 528	6 114	7 362	(1 248)	-17%	24 214
Interest								-	0%	
Interest earned from Receivables			6 224	6 224	415	1 683	1 953	(270)	-14%	6 224
Interest from Current and Non Current Assets			12 017	12 017	1 145	3 581	3 166	415	13%	12 017
Dividends								-	0%	
Rent on Land			495	495	45	189	110	79	72%	495
Rental from Fixed Assets			1 763	1 763	164	696	312	385	123%	1 763
Licence and permits								-	0%	
Operational Revenue			201 316	201 316	16 494	62 146	66 827	(4 681)	-7%	201 316
<b>Non-Exchange Revenue</b>										
Property rates								-	0%	
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits								-	0%	
Licence and permits			71	71	12	52	21	31	146%	71
Transfers and subsidies - Operational			214 786	214 827	2 805	78 732	71 609	7 123	10%	214 827
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets								-	0%	
Other Gains			(1 343)	(1 343)			(448)	448	-100%	(1 343)
Discontinued Operations								-	0%	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>476 418</b>	<b>476 459</b>	<b>23 021</b>	<b>154 806</b>	<b>155 086</b>	<b>(280)</b>	<b>0%</b>	<b>476 459</b>
<b>Expenditure By Type</b>										
Employee related costs			299 649	299 578	22 730	91 936	91 692	244	0%	299 578
Remuneration of councillors			14 054	14 054	1 460	4 826	4 966	(140)	-3%	14 054
Bulk purchases - electricity								-	0%	
Inventory consumed			44 467	43 593	4 776	14 424	12 260	2 164	18%	43 593
Debt impairment								-	0%	
Depreciation and amortisation			5 960	5 960	451	1 805	1 987	(182)	-9%	5 960
Interest			75	75			25	(25)	-100%	75
Contracted services			45 667	45 879	1 320	6 590	6 791	(201)	-3%	45 879
Transfers and subsidies			1 211	1 232	52	138	352	(214)	-61%	1 232
Irrecoverable debts written off			1 000	1 000		1 400	333	1 067	320%	1 000
Operational costs			64 156	65 010	5 103	18 896	19 769	(873)	-4%	65 010
Losses on Disposal of Assets								-	0%	
Other Losses			28	28	(7)	(76)	9	(86)	-914%	28
<b>Total Expenditure</b>			<b>476 268</b>	<b>476 409</b>	<b>35 884</b>	<b>139 938</b>	<b>138 185</b>	<b>1 753</b>	<b>1%</b>	<b>476 409</b>
<b>Surplus/(Deficit)</b>			<b>150</b>	<b>50</b>	<b>(12 863)</b>	<b>14 868</b>	<b>16 901</b>	<b>(2 033)</b>	<b>-12%</b>	<b>50</b>
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)			4 200	4 413	13	13	1 471	(1 458)	-99%	4 413
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>14 881</b>	<b>18 372</b>	<b>(3 491)</b>	<b>-19%</b>	<b>4 463</b>
Income Tax								-	0%	
<b>Surplus/(Deficit) after income tax</b>			<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>14 881</b>	<b>18 372</b>	<b>(3 491)</b>	<b>-19%</b>	<b>4 463</b>
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
<b>Surplus/(Deficit) attributable to municipality</b>			<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>14 881</b>	<b>18 372</b>	<b>(3 491)</b>	<b>-19%</b>	<b>4 463</b>
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany/Parent subsidiary transactions								-	0%	
<b>Surplus/ (Deficit) for the year</b>			<b>4 350</b>	<b>4 463</b>	<b>(12 851)</b>	<b>14 881</b>	<b>18 372</b>	<b>(3 491)</b>	<b>-19%</b>	<b>4 463</b>

## 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 - October 2024	Monthly actual - October 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	1 145 058,99	2 172 747,23	-47%	Interest as derived from the bank balance and investments/ call accounts at maturity date
Interest earned from Receivables	415 432,11	409 278,20	2%	Difference is not significant
Rent on Land	45 290,37	37 681,11	20%	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	16 494 467,56	17 879 425,87	-8%	Majority relates to the Roads reimbursive revenue allocation as recieved from the Department of Infrastructure. The revenue is based on actual expenditure incurred for the month.
Rental from Fixed Assets	164 416,57	118 443,20	39%	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	411 115,25	567 983,93	-28%	Due to a decrease in camping fees as a result of the Calitzdorp Hotsprings closed due to flood damages.
Licences or Permits (Non-exchange revenue)	12 081,20	0,02	N/A	Monetary difference is not significant
Surcharges and Taxes	0,00	-765 054,69	-100%	Correction journal processed for SARS refunds received in 2023
Transfers and Subsidies - Capital	12 767,46	0,00	N/A	Grant revenue recognised for the period July to October 2024
Transfers and Subsidies - Operational	2 804 693,22	0,00	N/A	Grant revenue recognised for the period July to October 2024
<b>Grand Total</b>	<b>23 033 738,88</b>	<b>21 920 142,55</b>	<b>5%</b>	

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	6 113 664,60	7 361 693,00	83%	Agency fee as per MOA with the Department of Infrastructure for the Roads function
Interest from Current and Non-current Assets	3 581 141,45	3 166 004,00	113%	Interest as derived from the bank balance and investments/call accounts at maturity date slightly higher than anticipated.
Interest earned from Receivables	1 683 204,94	1 953 404,00	86%	Overdue debtor accounts less than anticipated to date.
Rent on Land	188 975,13	109 620,00	172%	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	62 145 794,81	66 826 665,00	93%	Roads expenditure was slightly less than anticipated to date, will accelerate in coming months. The roads monthly claim is equal to the monthly expenditure.
Rental from Fixed Assets	696 398,14	311 691,00	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	1 613 385,64	4 174 550,00	39%	Camping fees and Fire services revenue was less than anticipated. There were no major fires that occurred to date. Calitzdorp Hotsprings closed due to flood damages.
Licences or Permits (Non-exchange revenue)	51 789,66	21 039,00	246%	Monetary variance is not significant
Transfers and Subsidies - Capital	12 767,46	1 471 068,00	1%	Recognition of grant revenue based on the expenditure incurred to date.
Transfers and Subsidies - Operational	78 731 693,22	71 609 148,00	110%	Recognition of grant revenue based on the expenditure incurred to date as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
<b>Grand Total</b>	<b>154 818 815,05</b>	<b>157 004 882,00</b>	<b>99%</b>	

#### Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 31 October 2024 amounts to R411,115 (YTDA: R1,613,386 and YTDB: R4,174,550). 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 31 October 2024 to the amount of R1,528,416 (YTDA: R6,113,665 and YTDB: R7,361,693).

#### Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 October 2024 amounts to R415,432 (YTDA: R1,683,205 and YTDB: R1,953,404). 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 31 October 2024, interest received was R1,145,059 (YTDA: R3,581,141 and YTDB: R3,166,004). 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 R45,290 for the month ended 31 October 2024 (YTDA: R188,975 and YTDB: R109,620). 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 October 2024 amounts to R164,417 (YTDA: R696,398 and YTDB: R311,691). 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 R16,494,468 for the month ended 31 October 2024 (YTDA: R62,145,795 and YTDB: R66,826,665). 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.

For conditional grants, the revenue is recognised to the extent that expenditure is incurred in accordance with grant conditions. Unconditional grants such as the equitable share are immediately recognised as revenue on receipt.

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:

<b>Operational</b>	<b>Monthly actual - October 2024</b>	<b>Monthly actual - October 2023</b>	<b>Percentage increase/ (decrease)</b>	<b>Comment</b>
Contracted Services	1 319 583,39	1 600 986,76	-18%	Due to a decrease in the following Contracted services sub-categories: - Consultants and Professional Services - Contractors - 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	22 729 886,50	22 649 599,92	0%	The low monetary increase is in line with expectations due to vacancies in the current month compared to the prior year comparative month.
Interest Paid	0,00	127 615,35	-100%	Relates to interest paid on the loan for the landfill site which is not yet operational as well as interest on finance leases
Inventory	-7 288,46	0,00	N/A	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	4 775 929,71	3 995 410,36	20%	Due to an increase in the following Inventory Consumed sub-category: - Materials and Supplies
Operating Leases	3 580,16	307 038,26	-99%	Due to the operating lease in place for the hire of the fire fighting building in the prior year, new firestation constructed and occupied end of January 2024.
Operational Cost	5 099 771,87	5 964 416,48	-14%	Due to a decrease in the following Operational Cost categories in the current month compared to the prior year comparative month: - Hire charges - Municipal services - External Computer Software - Travel and Subsistence - Communication
Remuneration of Councillors	1 459 713,51	993 385,92	47%	Due to an increase in the council establishment in the current year compared to the prior year and payment of backpay as per latest upper limits.
Transfers and Subsidies (Expenditure)	52 000,00	77 200,00	-33%	Grants paid as per business plan
<b>Grand Total</b>	<b>35 884 372,54</b>	<b>36 166 848,91</b>	<b>-1%</b>	



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	6 589 785,09	6 791 240,00	97%	YTDA vs YTDB is aligned
Depreciation and Amortisation	1 804 783,44	1 986 668,00	91%	YTDA vs YTDB is aligned
Employee Related Cost	91 935 975,82	91 692 278,00	100%	YTDA vs YTDB is aligned
Interest paid	0,00	25 064,00	0%	Relates to interest paid on the loan for the landfill site which is not yet operational as well as interest on finance leases
Inventory	-76 412,60	9 388,00	-814%	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	14 423 589,03	12 259 567,00	118%	Inventory Consumed: Materials and Supplies higher than anticipated to date
Irrecoverable Debts Written Off	1 399 921,07	333 332,00	420%	Based on reports submitted to council for approval of write-offs
Operational Cost	18 896 108,40	19 769 420,00	96%	YTDA vs YTDB is aligned
Remuneration of Councillors	4 825 937,50	4 965 563,00	97%	YTDA vs YTDB is aligned
Transfers and Subsidies (Expenditure)	138 200,00	352 446,00	39%	Grants paid as per business plan
<b>Grand Total</b>	<b>139 937 887,75</b>	<b>138 184 966,00</b>	<b>101%</b>	

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 31 October 2024 amounted to R24,189,600 (YTDA: R96,761,913 and YTDB: R96,657,841) of an adjusted budget amount of R313,631,901. The Remuneration related expenditure represents 67% of the total monthly expenditure.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies; and amounts to R4,775,930 (YTDA: R14,423,589 and YTDB: R12,259,567) for the month ended 31 October 2024 against an adjusted budgeted amount of R43,592,568. Inventory Consumed: Materials and Supplies were higher than anticipated to date.

Depreciation and amortisation:

Depreciation and amortisation for October 2024 amounts to R451,196 (YTDA: R1,804,783 and YTDB: R1,986,668). 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 31 October 2024 amounts to R1,319,583 (YTDA: R6,589,785 and YTDB: R6,791,240) against an adjusted total budget amount of R45,878,908. The YTDA vs YTDB amount is aligned.

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 31 October 2024 amounts to R52,000 (YTDA: R138,200 and YTDB: R352,446) against an adjusted total budget amount of R1,231,804.

Operational costs:

Operational costs for the month ended 31 October 2024 amounts to R5,103,352 (YTDA: R18,896,108 and YTDB: R19,769,420) against an adjusted total budget amount of R65,010,358.

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) - M04 October

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	150	150	-	-	50	(50)	-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	4 190	11 268	75 263	(63 995)	-85%	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 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	224 926	225 039	4 190	11 268	77 813	(66 545)	-86%	225 039
<b>Single Year expenditure appropriation</b>	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 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	6	-	6	#DIV/0!	-
<b>Total Capital Expenditure</b>		-	224 926	225 039	4 190	11 274	77 813	(66 539)	-86%	225 039
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	150	150	-	-	50	(50)	-100%	150
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	150	150	-	-	50	(50)	-100%	150
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	4 200	4 313	13	19	4 238	(4 219)	-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	13	13	1 738	(1 725)	-99%	1 813
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	220 576	220 576	4 177	11 255	73 525	(62 270)	-85%	220 576
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	220 576	220 576	4 177	11 255	73 525	(62 270)	-85%	220 576
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	224 926	225 039	4 190	11 274	77 813	(66 539)	-86%	225 039
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	4 200	4 313	13	13	4 238	(4 225)	-100%	4 313
District Municipality		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	4 200	4 313	13	13	4 238	(4 225)	-100%	4 313
<b>Borrowing</b>		-	220 576	220 576	4 177	11 255	73 525	(62 270)	-85%	220 576
<b>Internally generated funds</b>	6	-	150	150	-	6	50	(44)	-88%	150
<b>Total Capital Funding</b>		-	224 926	225 039	4 190	11 274	77 813	(66 539)	-86%	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	12 767,46	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	11 255 261	In process	Weekly progress provided to Management Committee and standing agenda item in Council meetings
72205102366	8	Equipment	0	6 000	5 858	Completed	Completed
<b>Totals</b>			<b>224 925 909</b>	<b>225 039 114</b>	<b>11 273 887</b>		

<b>Commitments against capital for the month October 2024</b>			
71801330004	2	Water Truck 5'000 Liter	1 220 568
		<b>Total Commitments</b>	<b>1 220 568</b>

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 - M04 October

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		–	105 505	157 006	163 424	157 006
Trade and other receivables from exchange transactions		–	11 179	46 293	53 136	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	3 458	2 633
VAT		–	7 105	10 231	12 984	10 231
Other current assets		–	5 475	722	(2 612)	722
<b>Total current assets</b>		–	<b>137 030</b>	<b>221 224</b>	<b>234 729</b>	<b>221 224</b>
<b>Non current assets</b>						
Investments		–	28	28	16	28
Investment property		–	65 948	65 876	65 813	65 876
Property, plant and equipment		–	455 727	447 753	238 824	447 753
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		–	–	985	1 179	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						
<b>Total non current assets</b>		–	<b>581 792</b>	<b>574 730</b>	<b>365 766</b>	<b>574 730</b>
<b>TOTAL ASSETS</b>		–	<b>718 821</b>	<b>795 954</b>	<b>600 495</b>	<b>795 954</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities		–	663	503	3 503	503
Consumer deposits		–	637	799	2 572	799
Trade and other payables from exchange transactions		–	46 470	28 407	17 035	28 407
Trade and other payables from non-exchange transactions		–	2 649	1 443	6 869	1 443
Provision		–	24 134	32 287	31 226	32 287
VAT		–	963	9 073	10 637	9 073
Other current liabilities						
<b>Total current liabilities</b>		–	<b>75 516</b>	<b>72 512</b>	<b>71 841</b>	<b>72 512</b>
<b>Non current liabilities</b>						
Financial liabilities		–	239 923	334 884	174 063	334 884
Provision		–	12 085	12 085	13 055	12 085
Long term portion of trade payables						
Other non-current liabilities		–	130 224	128 966	135 268	128 966
<b>Total non current liabilities</b>		–	<b>382 233</b>	<b>475 935</b>	<b>322 386</b>	<b>475 935</b>
<b>TOTAL LIABILITIES</b>		–	<b>457 749</b>	<b>548 447</b>	<b>394 227</b>	<b>548 447</b>
<b>NET ASSETS</b>	2	–	<b>261 073</b>	<b>247 507</b>	<b>206 269</b>	<b>247 507</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		–	218 181	204 616	168 482	204 616
Reserves and funds		–	42 891	42 891	37 787	42 891
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	<b>261 073</b>	<b>247 507</b>	<b>206 269</b>	<b>247 507</b>

**Financial ratios:**

<b>Current Ratio:</b>	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
			<b>31 October 2024</b>	<b>30 June 2024</b>
Current Assets			234 729 056	223 892 027
Current Liabilities			71 840 667	84 027 857
Current ratio			<b>3,27</b>	<b>2,66</b> times
<b>Comment</b>				
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 October 2024, GRDM's current ratio is 3,27 times, which is higher than the norm.				

<b>Net debtor days:</b>	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365			
	Norm: 30 days			
			<b>31 October 2024</b>	<b>30 June 2024</b>
Debtors closing balance after bad debt prov			53 181 878	58 094 229
Billed revenue*			70 758 218	225 054 472
			<u>274</u>	<u>94</u> days
<i>*Billed revenue includes the Roads reimbursive revenue. This was not included previously in the calculation and is included from the October 2024 FMR.</i>				
<b>Comment</b>				
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.				

<b>Debt to Revenue Ratio:</b>		(Total debt / Total revenue) x 100			
			<b>31 October 2024</b>		
Total debt		197 912 000			
Total annual budgeted revenue		480 872 199			
		<b>41,16%</b>			
<b>Comment</b>					
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 constitutes 41,16% of total annual budgeted revenue, which is within the norm of 50% or less as per the loan agreement.					

<b>Interest Paid to Total Cost Ratio:</b>		(Interest paid / Total expenditure) x 100			
			<b>31 October 2024</b>		
Interest paid		1 529 586			
Total expenditure		139 937 888			
		<b>1,09%</b>			
<b>Comment</b>					
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 1,09% 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 - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates										
Service charges										
Other revenue		-	44 883	44 883	199	8 855	12 188	(3 333)	-27%	44 883
Transfers and Subsidies - Operational		-	411 646	411 687	165	80 396	137 229	(56 833)	-41%	411 687
Transfers and Subsidies - Capital		-	4 200	4 413	-	4 754	1 471	3 283	223%	4 413
Interest		-	11 074	11 074	-	-	2 852	(2 852)	-100%	11 074
Dividends										
<b>Payments</b>										
Suppliers and employees		-	(388 254)	(388 364)	(26 233)	(167 968)	(55 728)	112 240	-201%	(388 364)
Interest		-	(75)	(75)	(1 530)	(4 079)	(25)	4 054	-16176%	(75)
Transfers and Subsidies										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	83 473	83 618	(27 400)	(78 042)	97 987	176 029	180%	83 618
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments		-	28	28	-	-	-	-		28
<b>Payments</b>										
Capital assets		-	(224 926)	(225 039)	(4 793)	(18 656)	(77 813)	(59 157)	76%	(225 039)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(224 897)	(225 011)	(4 793)	(18 656)	(77 813)	(59 157)	76%	(225 011)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing		-	220 576	220 576	-	63 000	73 525	(10 525)	-14%	220 576
Increase (decrease) in consumer deposits		-	637	799	407	1 912	-	1 912	#DIV/0!	799
<b>Payments</b>										
Repayment of borrowing		-	(16 235)	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	204 978	221 375	407	64 912	73 525	8 614	12%	221 375
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	63 553	79 983	(31 786)	(31 786)	93 699			79 983
Cash/cash equivalents at beginning:		-	121 183	156 816	195 210	195 210	156 816			195 210
Cash/cash equivalents at month/year end:		-	184 736	236 798	163 424	163 424	250 515			275 193

The municipal bank balance at 31 October 2024 totals R106,045,052 and an amount of R8,378,710 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 R163,423,762.

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



<b>REPORTING MONTH: 31 OCTOBER 2024</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Bank balance as at 31 October 2024</b>	<b>146 210 093,57</b>	<b>114 423 761,89</b>
<b>Other Cash &amp; Cash Equivalents: Short term deposits</b>	<b>45 000 000,00</b>	<b>45 000 000,00</b>
<b>Other Cash &amp; Cash Equivalents: Call accounts</b>	<b>4 000 000,00</b>	<b>4 000 000,00</b>
<b>Total Cash &amp; Cash Equivalents</b>	<b>195 210 093,57</b>	<b>163 423 761,89</b>
<b>LESS:</b>	<b>188 016 774,42</b>	<b>198 719 712,13</b>
Unspent Conditional Grants	7 573 107,71	6 314 856,80
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	29 939 309,11	23 903 616,54
YTD Unspent Capital budget	32 000,00	44 000,00
YTD Unspent Landfill Site Borrowing	107 527 857,60	125 512 738,79
<b>Sub total</b>	<b>7 193 319,15</b>	<b>-35 295 950,24</b>
<b>PLUS:</b>	<b>51 477 502,49</b>	<b>55 483 246,08</b>
VAT Receivable	1 676 152,17	2 347 357,78
Receivable Exchange	7 439 803,79	7 896 637,85
Department of Transport and Public Works	42 361 546,53	45 239 250,45
	<b>58 670 821,64</b>	<b>20 187 295,84</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	2 606 941,00	2 606 941,00
Employee Benefits Reserves	35 183 127,00	35 183 127,00
<b>Sub Total</b>	<b>20 880 753,64</b>	<b>- 17 602 772,16</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>1 612 966,00</b>	<b>1 612 966,00</b>
Labour disputes	1 612 966,00	1 612 966,00
<b>Recalculated available cash balance</b>	<b>19 267 787,64</b>	<b>-19 215 738,16</b>
<b>Total actual October 2024 expenditure excluding Roads (expenditure paid and taken into account in cash balance)</b>	<b>20 788 063,54</b>	<b>19 848 834,19</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

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

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-ex change 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	381	395	394	394	393	395	2 598	11 508	16 458	15 288	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	15 568	15 580	13 974	155	303	197	3 230	32 807	81 814	36 692	–	–	–
<b>Total By Income Source</b>	<b>2000</b>	<b>15 949</b>	<b>15 975</b>	<b>14 368</b>	<b>548</b>	<b>696</b>	<b>592</b>	<b>5 828</b>	<b>44 326</b>	<b>98 283</b>	<b>51 991</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>2023/24 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	30	44	43	68	138	111	817	3 964	5 213	5 097	–	–	–
Commercial	2300	15 848	15 780	14 294	426	433	434	3 650	39 759	90 624	44 702	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	71	150	32	54	125	48	1 362	603	2 446	2 192	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>15 949</b>	<b>15 975</b>	<b>14 368</b>	<b>548</b>	<b>696</b>	<b>592</b>	<b>5 828</b>	<b>44 326</b>	<b>98 283</b>	<b>51 991</b>	<b>–</b>	<b>–</b>	<b>–</b>

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 October 2024:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:
<b>Total Government Debt owed to GRDM</b>	- 14,48	16 220 731,00	15 468 218,73	13 982 308,02	15 183 267,16	60 854 510,43	55 520 545,09	5 333 965,34

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 October 2024	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	-	615,78	627,18	627,18	59 786,09	61 656,23	29 693,42	31 962,81	New account rendered
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	-	441,63	449,81	449,81	42 113,72	43 454,97	33 651,86	9 803,11	New account rendered
84000557	BITOU MUNICIPALITY	-	1 952,69	1 988,85	1 988,85	185 329,35	191 259,74	81 138,75	110 120,99	Email send to CFO of Bitou Municipality
		-	<b>3 010,10</b>	<b>3 065,84</b>	<b>3 065,84</b>	<b>287 229,16</b>	<b>296 370,94</b>	<b>144 484,03</b>	<b>151 886,91</b>	
39001127	GEORGE MUNICIPALITY	-	3 755,51	3 825,05	3 825,05	508 366,40	519 772,01	333 822,87	185 949,14	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	45,22	46,06	46,06	6 455,99	6 593,33	4 019,75	2 573,58	Awaiting payment as per discussion with George CFO
84000166	GEORGE MUNICIPALITY	-	23,74	24,18	24,18	3 388,86	3 460,96	2 110,00	1 350,96	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	-	126,77	129,11	129,11	14 019,25	14 404,24	11 268,01	3 136,23	Awaiting payment as per discussion with George CFO
84000618	GEORGE MUNICIPALITY	-	25,16	25,62	25,62	2 714,84	2 791,24	2 235,97	555,27	Awaiting payment as per discussion with George CFO
84000673	GEORGE MUNICIPALITY	-	59,87	60,98	60,98	6 234,35	6 416,18	5 624,55	791,63	Awaiting payment as per discussion with George CFO
84000674	GEORGE MUNICIPALITY	- 14,48	-	-	-	-	14,48	-	14,48	N/A
84000783	GEORGE MUNICIPALITY	-	278,08	283,23	283,23	26 983,69	27 828,23	24 717,85	3 110,38	Awaiting payment as per discussion with George CFO
84000817	GEORGE MUNICIPALITY	-	3 774,93	3 844,84	3 844,84	347 083,94	358 548,55	335 549,42	22 999,13	New account issued
		- <b>14,48</b>	<b>8 089,28</b>	<b>8 239,07</b>	<b>8 239,07</b>	<b>920 126,89</b>	<b>944 679,83</b>	<b>719 348,42</b>	<b>225 331,41</b>	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 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	-	8 583,83	-	-	-	8 583,83	8 583,83	-	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	-	-	-	-	-	-	0,00	0,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000887	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	N/A - new rental debtor account
		-	30 059,99	-	-	-	30 059,99	30 059,99	0,00	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNICIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNICIPALITEIT	-	9 884,55	10 067,59	10 067,59	1 366 062,67	1 396 082,40	878 626,39	517 456,01	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
38200060	MUNISIPALITEIT KANNALAND	-	347,70	354,13	354,13	35 509,94	36 565,90	30 906,25	5 659,65	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
38900006	KANNALAND MUNICIPALITEIT	-	1 094,99	1 115,27	1 115,27	130 406,48	133 732,01	81 699,27	52 032,74	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
39001130	KANNALAND MUNICIPALITY	-	84,54	86,11	86,11	12 069,15	12 325,91	7 514,80	4 811,11	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
39001131	KANNALAND MUNICIPALITY	-	214,41	218,39	218,39	28 230,98	28 882,17	19 059,04	9 823,13	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000213	KANNALAND MUNICIPALITY	-	1 100,10	1 120,48	1 120,48	143 613,36	146 954,42	97 786,95	49 167,47	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000271	KANNALAND MUNICIPALITY	-	627,99	639,62	639,62	89 651,26	91 558,49	55 821,24	35 737,25	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000276	KANNALAND	-	1 043,09	1 062,40	1 062,40	134 925,01	138 092,90	92 718,75	45 374,15	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000323	KANNALAND MUNICIPALITY	-	553,47	563,72	563,72	77 343,47	79 024,38	49 197,01	29 827,37	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000533	KANNALAND MUNICIPALITY	-	146,45	149,16	149,16	16 657,80	17 102,57	13 017,86	4 084,71	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000597	KANNALAND MUNICIPALITY	-	604,82	616,02	616,02	65 416,64	67 253,50	53 762,04	13 491,46	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000624	KANNALAND MUNICIPALITY	-	67,20	68,45	68,45	7 063,78	7 267,88	5 973,56	1 294,32	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000690	KANNALAND MUNICIPALITY	-	56,10	57,14	57,14	5 786,34	5 956,72	4 986,38	970,34	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000792	KANNALAND MUNICIPALITY	-	35,62	36,28	36,28	3 347,38	3 455,56	3 165,98	289,58	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000793	KANNALAND MUNICIPALITY	-	480,84	489,74	489,74	45 189,57	46 649,89	42 740,87	3 909,02	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000826	KANNALAND MUNICIPALITY	-	89,04	90,69	90,69	8 187,05	8 457,47	7 914,98	542,49	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000884	KANNALAND MUNICIPALITY	-	203,93	-	-	-	203,93	203,93	-	No - new fire account issued
		-	16 634,84	16 735,19	16 735,19	2 169 460,88	2 219 566,10	1 445 095,30	774 470,80	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	-	592,12	603,09	592,60	53 236,15	55 023,96	53 548,66	1 475,30	New account issued
84000214	KNYSNA MUNICIPALITY	-	215,66	219,65	219,65	20 959,14	21 614,10	19 169,30	2 444,80	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
		-	807,78	822,74	812,25	76 942,48	79 385,25	72 717,96	6 667,29	
37000809	MOSSELBAY MUNISIPALITY	-	-	-	-	-	-	-	-	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	-	-	-	-	3 121,38	3 121,38	-	3 121,38	N/A - interest to be included in write-off report
		-	-	-	-	3 705,55	3 705,55	-	3 705,55	
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	OUTTSHOORN MUNISIPALITEIT	-	-	-	-	-	-	-	-	N/A - interest for write-off
84000269	OUTTSHOORN MUNICIPALITY	-	-	-	-	-	-	-	-	N/A - new account for health services rendered
84000486	OUTTSHOORN MUNICIPALITY	-	11 006,95	11 210,79	11 210,79	1 335 102,67	1 368 531,20	978 395,78	390 135,42	IGR approval obtained & files submitted for recovery
84000556	OUTTSHOORN MUNICIPALITY	-	-	-	-	1 112,05	1 112,05	-	1 112,05	N/A - interest to be included in write-off report
84000636	OUTTSHOORN MUNICIPALITY	-	2 724,52	2 774,97	2 774,97	291 523,20	299 797,66	242 179,20	57 618,46	IGR approval obtained & files submitted for recovery
		-	13 731,47	13 985,76	13 985,76	1 627 737,92	1 669 440,91	1 220 574,98	448 865,93	
38900011	PRINCE ALBERT MUNISIPALITEIT	-	23,11	23,53	23,53	2 077,38	2 147,55	2 124,44	23,11	No
		-	23,11	23,53	23,53	2 077,38	2 147,55	2 124,44	23,11	
37000924	ESKOM HOLDINGS SOC LTD	-	6 192,20	6 306,87	6 306,87	999 418,64	1 018 224,58	550 418,12	467 806,46	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	-	211,35	215,27	215,27	34 754,61	35 396,50	18 786,95	16 609,55	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	-	39 445,33	40 175,80	40 175,80	5 627 825,34	5 747 622,27	3 506 251,54	2 241 370,73	Yes
84000381	ESKOM	-	17 881,91	18 213,06	18 213,06	2 366 041,47	2 420 349,50	1 589 503,01	830 846,49	Yes
		-	63 730,79	64 911,00	64 911,00	9 028 040,06	9 221 592,85	5 664 959,62	3 556 633,23	
84000576	SAN PARKS	-	1 824,23	1 858,02	1 858,02	203 233,22	208 773,49	162 154,11	46 619,38	No - discussion in process with institution
		-	1 824,23	1 858,02	1 858,02	203 233,22	208 773,49	162 154,11	46 619,38	
84000527	SANRAL	-	47,55	48,43	48,43	5 543,88	5 688,29	4 226,58	1 461,71	IGR approval obtained & files submitted for recovery
		-	47,55	48,43	48,43	5 543,88	5 688,29	4 226,58	1 461,71	
84000404	LT COL XOTYENI	-	27,26	27,77	27,77	3 525,78	3 608,58	2 423,50	1 185,08	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	51,15	52,10	52,10	5 891,69	6 047,04	4 546,59	1 500,45	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	11,15	11,35	11,35	1 149,69	1 183,54	990,79	192,75	IGR approval obtained & files submitted for recovery
		-	89,56	91,22	91,22	10 567,16	10 839,16	7 960,88	2 878,28	
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	16 035 538,35	15 340 044,43	13 863 667,67	-	45 239 250,45	45 239 250,45	-	No - Roads Agency Debtor for monthly claims to Province
		-	16 035 538,35	15 340 044,43	13 863 667,67	-	45 239 250,45	45 239 250,45	-	
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - discussion in process with institution
84000615	PROVINCIAL ROADS WORKS	-	1 099,78	1 120,15	1 120,15	117 881,23	121 221,31	97 758,08	23 463,23	No - discussion in process with institution
84000764	DISTRICT ROADS ENGINEER	-	37,44	38,13	38,13	3 671,01	3 784,71	3 327,84	456,87	No - discussion in process with institution
		-	1 137,22	1 158,28	1 158,28	121 552,24	125 006,02	101 085,92	23 920,10	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	-	36 680,87	8 480,26	-	-	45 161,13	36 676,34	8 484,79	No - monthly medical recovery claims
84000882	LADSMITH PHC CLINIC	-	900,20	-	-	-	900,20	900,20	-	No - new fire account issued
84000883	VAN WYKSDORP SHC CLINIC	-	900,20	-	-	-	900,20	900,20	-	No - new fire account issued
		-	<b>38 481,27</b>	<b>8 480,26</b>	-	-	<b>46 961,53</b>	<b>38 476,74</b>	<b>8 484,79</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 204,58	1 226,88	1 226,88	134 198,59	137 856,93	107 073,36	30 783,57	No - discussion in process with institution
84000629	DFFE	-	336,01	342,24	342,24	35 557,88	36 578,17	29 867,80	6 710,37	No - discussion in process with institution
84000799	DFFE	-	2 186,24	2 226,72	2 226,72	205 465,88	212 105,56	194 332,28	17 773,28	No - discussion in process with institution
84000800	DFFE	-	178,09	181,39	181,39	16 736,90	17 277,77	15 829,95	1 447,82	No - discussion in process with institution
84000854	DFFE	-	142,47	145,11	145,11	12 809,07	13 241,76	12 863,96	577,80	No - discussion in process with institution
		-	<b>4 047,39</b>	<b>4 122,34</b>	<b>4 122,34</b>	<b>404 768,12</b>	<b>417 060,19</b>	<b>359 767,35</b>	<b>57 292,84</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
84000479	CALITZDORP HIGH	-	-	-	-	-	-	-	-	No
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
38200071	PETRO SA PTY LTD	-	-	-	57,29	401,03	458,32	-	458,32	N/A - interest to be included in write-off report
		-	-	-	<b>57,29</b>	<b>401,03</b>	<b>458,32</b>	-	<b>458,32</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 444,07	2 489,33	2 489,33	229 696,96	237 119,69	217 250,31	19 869,38	N/A - awaiting payment
		-	<b>2 444,07</b>	<b>2 489,33</b>	<b>2 489,33</b>	<b>229 696,96</b>	<b>237 119,69</b>	<b>217 250,31</b>	<b>19 869,38</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	65,50	66,71	66,71	6 022,28	6 221,20	5 822,15	399,05	N/A - awaiting payment
		-	<b>65,50</b>	<b>66,71</b>	<b>66,71</b>	<b>6 022,28</b>	<b>6 221,20</b>	<b>5 822,15</b>	<b>399,05</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
84000811	EMS WESTERN CAPE	-	10,16	1 100,49	-	-	1 110,65	-	1 110,65	No - interest requested to be written-off
		-	<b>10,16</b>	<b>1 100,49</b>	-	-	<b>1 110,65</b>	-	<b>1 110,65</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2024	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	958,34	976,09	976,09	86 161,95	89 072,47	85 185,86	3 886,61	No - new account issued due for payment
		-	<b>958,34</b>	<b>976,09</b>	<b>976,09</b>	<b>86 161,95</b>	<b>89 072,47</b>	<b>85 185,86</b>	<b>3 886,61</b>	

## Section 5 – Creditors' analysis

### Supporting Table C4

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

Description	NT Code	Budget Year 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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 579	3 004	472	25	38	55	126	731	6 030	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 579</b>	<b>3 004</b>	<b>472</b>	<b>25</b>	<b>38</b>	<b>55</b>	<b>126</b>	<b>731</b>	<b>6 030</b>	<b>-</b>	

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 October 2024	Movements for the month			Balance as at 31 October 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	-	-
<b>BANK DEPOSITS</b>	<b>45 000 000,00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45 000 000,00</b>	<b>-</b>	<b>-</b>

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 - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	189 081	189 081	1 213	77 140	63 027	14 113	22,4%	189 081
Local Government Equitable Share		–	182 224	182 224	–	75 927	60 741	15 186	25,0%	182 224
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		–	1 545	1 545	402	402	515	(113)	-21,9%	1 545
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		–	1 000	1 000	191	191	333	(142)	-42,6%	1 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	1 591	1 591	–	–	530	(530)	-100,0%	1 591
Rural Road Asset Management Systems Grant		–	2 721	2 721	620	620	907	(287)	-31,7%	2 721
<b>Provincial Government:</b>		–	6 939	6 980	1 591	1 591	2 327	(735)	-31,6%	6 980
Capacity Building		–	6 939	6 980	1 591	1 591	2 327	(735)	-31,6%	6 980
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	18 766	18 766	–	–	6 255	(6 255)	-100,0%	18 766
Other Grants Received		–	18 766	18 766	–	–	6 255	(6 255)	-100,0%	18 766
<b>Total Operating Transfers and Grants</b>	5	–	214 786	214 827	2 805	78 732	71 609	7 123	9,9%	214 827
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	4 200	4 413	13	13	1 471	(1 458)	-99,1%	4 413
Capacity Building		–	4 200	4 413	13	13	1 471	(1 458)	-99,1%	4 413
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	4 200	4 413	13	13	1 471	(1 458)	-99,1%	4 413
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	218 986	219 241	2 817	78 744	73 080	5 664	7,8%	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 - M04 October

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	8 927	8 927	1 094	3 414	3 294	120	4%	8 927
Pension and UIF Contributions		-	346	346	47	158	117	42	36%	346
Medical Aid Contributions		-	184	184	10	41	58	(17)	-29%	184
Motor Vehicle Allowance		-	2 079	2 079	174	678	710	(32)	-4%	2 079
Cellphone Allowance		-	1 169	1 169	80	320	397	(77)	-19%	1 169
Housing Allowances		-	804	804	-	2	268	(266)	-99%	804
Other benefits and allowances		-	545	545	54	212	122	90	74%	545
<b>Sub Total - Councillors</b>		-	<b>14 054</b>	<b>14 054</b>	<b>1 460</b>	<b>4 826</b>	<b>4 966</b>	<b>(140)</b>	<b>-3%</b>	<b>14 054</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	-	7 345	7 345	483	1 947	2 492	(545)	-22%	7 345
Pension and UIF Contributions		-	960	960	61	243	374	(131)	-35%	960
Medical Aid Contributions		-	301	301	19	77	107	(31)	-29%	301
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 130	1 130	-	549	164	386	236%	1 130
Motor Vehicle Allowance		-	1 900	1 900	64	264	681	(417)	-61%	1 900
Cellphone Allowance		-	146	146	11	46	68	(22)	-32%	146
Housing Allowances		-	449	449	15	60	145	(85)	-59%	449
Other benefits and allowances		-	17	17	2	8	10	(2)	-17%	17
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	5	5	-	-	2	(2)	-100%	5
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>12 252</b>	<b>12 252</b>	<b>656</b>	<b>3 194</b>	<b>4 042</b>	<b>(848)</b>	<b>-21%</b>	<b>12 252</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	179 894	179 824	14 770	59 070	56 909	2 161	4%	179 824
Pension and UIF Contributions		-	31 630	31 630	2 503	9 997	10 478	(481)	-5%	31 630
Medical Aid Contributions		-	27 205	27 205	2 183	8 796	8 799	(2)	0%	27 205
Overtime		-	2 365	2 365	333	1 339	615	723	118%	2 365
Performance Bonus		-	13 878	13 878	81	330	880	(550)	-62%	13 878
Motor Vehicle Allowance		-	12 837	12 817	1 265	4 770	4 215	556	13%	12 817
Cellphone Allowance		-	133	133	12	50	45	5	11%	133
Housing Allowances		-	2 651	2 651	189	813	879	(66)	-8%	2 651
Other benefits and allowances		-	6 308	6 308	440	1 712	1 820	(108)	-6%	6 308
Payments in lieu of leave		-	3 723	3 723	201	1 599	709	890	126%	3 723
Long service awards		-	1 402	1 402	-	-	467	(467)	-100%	1 402
Post-retirement benefit obligations		-	5 011	5 011	-	-	1 670	(1 670)	-100%	5 011
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	360	380	96	265	164	101	62%	380
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		-	<b>287 397</b>	<b>287 326</b>	<b>22 074</b>	<b>88 742</b>	<b>87 650</b>	<b>1 092</b>	<b>1%</b>	<b>287 326</b>
<b>Total Parent Municipality</b>		-	<b>313 703</b>	<b>313 632</b>	<b>24 190</b>	<b>96 762</b>	<b>96 658</b>	<b>104</b>	<b>0%</b>	<b>313 632</b>

Remuneration related expenditure for the month ended 31 October 2024 amounted to R24,189,600.

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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[www.gardenroute.gov.za](http://www.gardenroute.gov.za)

### OFFICE OF THE MUNICIPAL MANAGER

Enquires: Louise Hoek  
Reference: W/15 – 24/25  
Date: 14 November 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 STRATH, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the-

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

for the month ended **31 October 2024**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name: Monae Strath

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

Signature:   
Date: 14 11 2024