



2024/2025
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M05: 30 November 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 November 2024.

Section 2 – Executive summary

2.1 Introduction

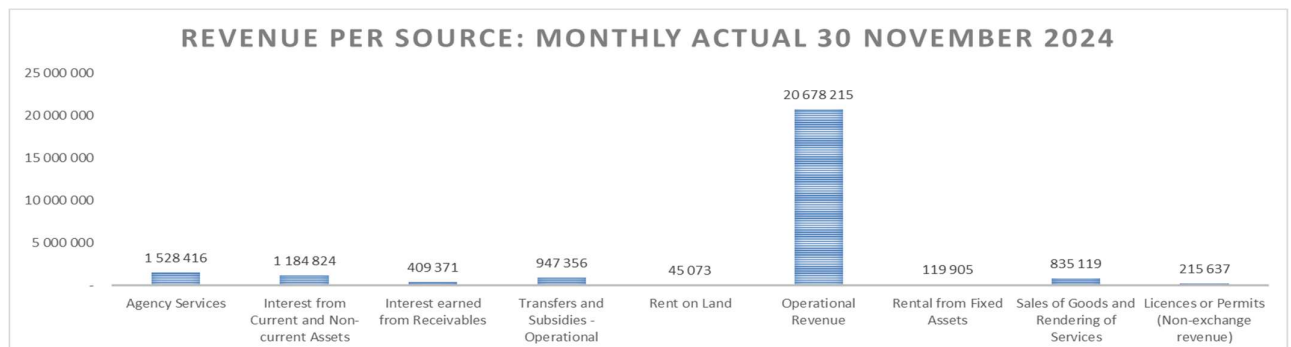
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

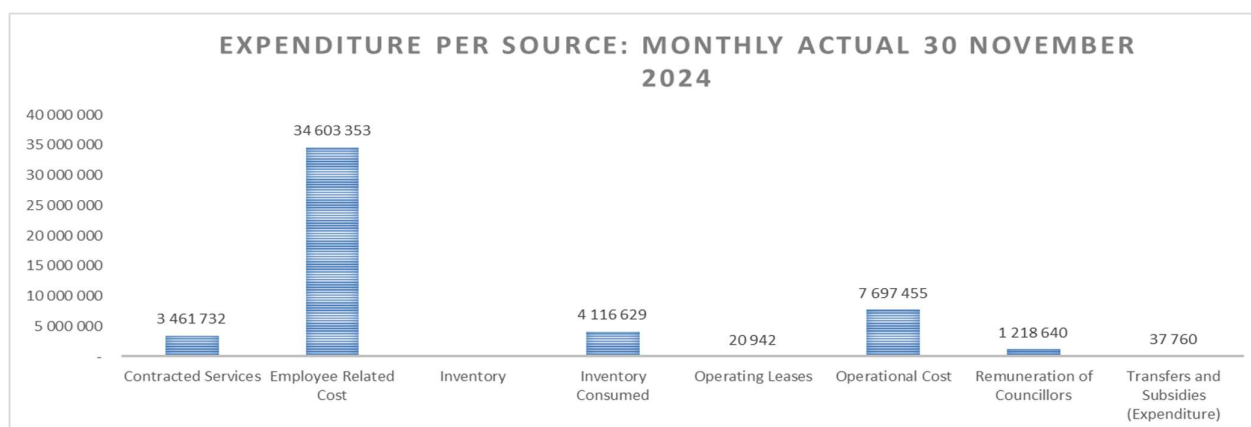
Revenue by source

The total revenue received for the month ended 30 November 2024 amounted to **R25,963,919 (YTDA: R180,782,734 and YTDB: R196,671,872)** 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 30 November 2024 amounted to **R51,147,218 (YTDA: R191,085,106 and YTD: R187,160,300)** with a total adjusted budgeted figure of **R476,408,898 (including Roads)**. The operational expenditure for the month is **11%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R35,821,993 (70% of the monthly expenditure)**.



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R225,039,114**. Capital expenditure of **R24,372,362 (including orders)** was recorded for the period ended 30 November 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 22,559,928). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING - NOVEMBER 2024							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Appliances (Hotspings)	Insurance refunds	49 653	16 826	16 775	16 052	68%
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	-	539 639	25 176	96%
9	Landfill Site: PPE	Borrowing	220 575 909	22 559 928	-	198 015 981	10%
Total			225 039 114	22 595 380	1 776 982	200 666 752	11%

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 November 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 - M05 November

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	12 400	12 017	12 017	1 185	4 766	4 787	(21)	-0%	12 017
Transfers and subsidies - Operational	196 854	214 786	214 827	947	79 679	89 511	(9 832)	-11%	214 827
Other own revenue	225 520	249 615	249 615	23 832	96 325	100 535	(4 210)	-4%	-
Total Revenue (excluding capital transfers and contributions)	434 774	476 418	476 459	25 964	180 770	194 833	(14 063)	-7%	476 459
Employee costs	308 454	299 649	299 578	34 603	126 539	126 310	230	0%	299 578
Remuneration of Councillors	11 983	14 054	14 054	1 219	6 045	6 115	(70)	-1%	14 054
Depreciation and amortisation	6 435	5 960	5 960	-	1 805	2 483	(679)	-27%	5 960
Interest	4 664	75	75	-	-	31	(31)	-100%	75
Inventory consumed and bulk purchases	51 625	44 467	43 593	4 117	18 540	15 822	2 718	17%	43 593
Transfers and subsidies	5 805	1 211	1 232	38	176	527	(351)	-67%	1 232
Other expenditure	79 172	110 852	111 917	11 171	37 980	35 872	2 108	6%	111 917
Total Expenditure	468 139	476 268	476 409	51 147	191 085	187 160	3 925	2%	476 409
Surplus/(Deficit)	(33 365)	150	50	(25 183)	(10 315)	7 673	(17 988)	-234%	50
Transfers and subsidies - capital (monetary)	13 072	4 200	4 413	-	13	1 839	###	-99%	4 413
Transfers and subsidies - capital (in-kind)	13	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(20 280)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	4 463
Share of surplus/ (deficit) of associate	108	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(20 173)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	4 463
Capital expenditure & funds sources									
Capital expenditure	47 579	224 926	225 039	11 321	22 595	96 216	(73 621)	-77%	225 039
Capital transfers recognised	21 947	4 200	4 313	-	13	4 247	(4 234)	-100%	4 313
Borrowing	15 321	220 576	220 576	11 305	22 560	91 907	(69 347)	-75%	220 576
Internally generated funds	10 311	150	150	17	23	63	(40)	-64%	150
Total sources of capital funds	47 579	224 926	225 039	11 321	22 595	96 216	(73 621)	-77%	225 039
Financial position									
Total current assets	230 014	137 030	221 224	-	212 145	-	-	-	221 224
Total non current assets	355 895	581 792	574 730	-	376 685	-	-	-	574 730
Total current liabilities	85 416	75 516	72 512	-	80 173	-	-	-	72 512
Total non current liabilities	262 380	382 233	475 935	-	320 955	-	-	-	475 935
Community wealth/Equity	238 113	261 073	247 507	-	187 703	-	-	-	247 507
Cash flows									
Net cash from (used) operating	(30 492)	83 473	83 618	(19 073)	(65 329)	89 179	154 508	173%	83 618
Net cash from (used) investing	(46 303)	(224 897)	(225 011)	(12 840)	(31 496)	(96 216)	(64 720)	67%	(225 011)
Net cash from (used) financing	117 572	204 978	221 375	124	65 035	91 907	26 871	29%	221 375
Cash/cash equivalents at the month/year end	177 180	184 736	236 798	131 634	131 634	241 685	110 051	46%	243 406
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	21 517	16 588	14 325	500	545	694	5 814	44 745	104 728
Creditors Age Analysis									
Total Creditors	2 990	1 652	220	26	56	6	323	731	6 004

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

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YID variance	YID variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		246 905	261 026	261 280	4 084	94 399	107 168	(12 769)	-12%	261 280
Executive and council		240 008	253 317	253 571	3 717	92 495	104 448	(11 953)	-11%	253 571
Finance and administration		6 898	7 709	7 709	367	1 904	2 719	(816)	-30%	7 709
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11 907	17 114	17 114	861	2 809	5 140	(2 331)	-45%	17 114
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		8 866	11 289	11 289	430	1 777	2 702	(925)	-34%	11 289
Public safety		2 567	5 245	5 245	7	264	2 185	(1 922)	-88%	5 245
Housing		-	-	-	-	-	-	-	-	-
Health		474	580	580	424	768	253	515	204%	580
Economic and environmental services		189 154	202 478	202 478	21 019	83 575	84 364	(789)	-1%	202 478
Planning and development		4 856	5 119	5 119	409	2 093	2 133	(40)	-2%	5 119
Road transport		184 199	196 860	196 860	20 393	81 201	82 025	(824)	-1%	196 860
Environmental protection		99	499	499	217	281	206	75	36%	499
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	447 966	480 618	480 872	25 964	180 783	196 672	(15 889)	-8%	480 872
Expenditure - Functional										
Governance and administration		173 658	169 599	169 640	18 725	63 381	65 203	(1 822)	-3%	169 640
Executive and council		67 158	53 716	53 716	5 715	21 910	22 267	(357)	-2%	53 716
Finance and administration		103 404	112 572	112 613	12 508	39 783	41 431	(1 648)	-4%	112 613
Internal audit		3 096	3 310	3 310	502	1 687	1 504	183	12%	3 310
Community and public safety		83 666	82 291	82 405	9 175	33 572	34 958	(1 386)	-4%	82 405
Community and social services		8 591	6 871	6 985	767	3 085	2 972	114	4%	6 985
Sport and recreation		11 424	10 650	10 650	1 143	3 959	4 890	(931)	-19%	10 650
Public safety		26 904	27 406	27 406	2 913	10 966	10 514	452	4%	27 406
Housing		-	-	-	-	-	-	-	-	-
Health		36 746	37 363	37 363	4 352	15 563	16 583	(1 020)	-6%	37 363
Economic and environmental services		208 909	219 998	220 003	22 724	92 262	85 295	6 968	8%	220 003
Planning and development		16 324	15 208	15 228	1 515	8 170	6 766	1 404	21%	15 228
Road transport		188 663	200 520	200 520	20 682	82 150	76 679	5 471	7%	200 520
Environmental protection		3 922	4 270	4 255	527	1 942	1 849	93	5%	4 255
Trading services		3 300	2 726	2 726	355	1 212	1 063	149	14%	2 726
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 300	2 726	2 726	355	1 212	1 063	149	14%	2 726
Other		1 827	1 656	1 636	168	657	642	15	2%	1 636
Total Expenditure - Functional	3	471 360	476 268	476 409	51 147	191 085	187 160	3 925	2%	476 409
Surplus/ (Deficit) for the year		(23 394)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	4 463

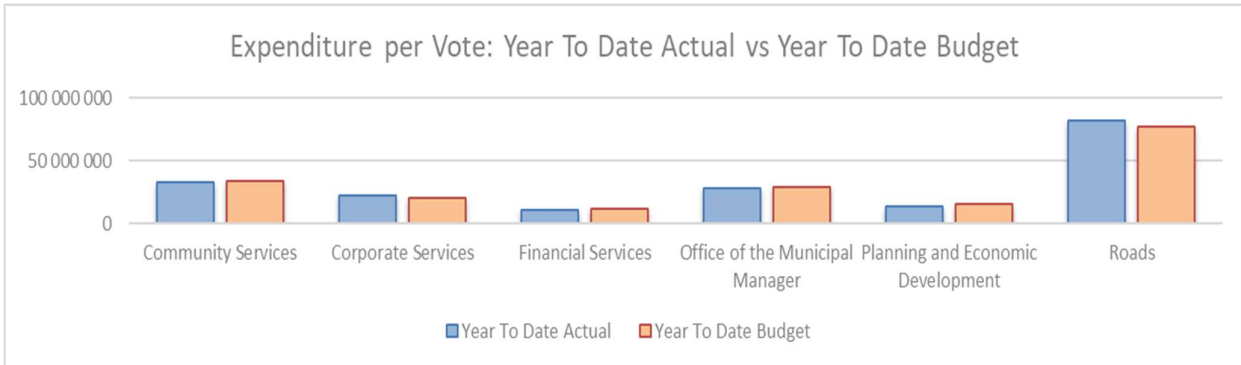
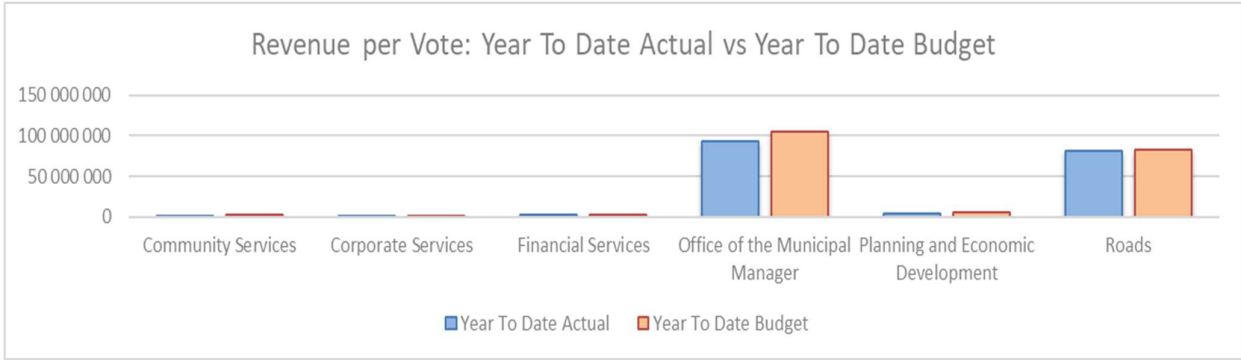
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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

Vote 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
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	240 008	253 317	253 571	3 717	92 495	104 448	(11 953)	-11,4%	253 571
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		4 386	4 359	4 359	341	1 709	1 722	(13)	-0,8%	4 359
Vote 4 - Financial Services (cont)		(14)	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 590	2 299	2 299	26	160	563	(403)	-71,7%	2 299
Vote 6 - Corporate Services (cont)		929	1 042	1 042	-	-	434	(434)	-100,0%	1 042
Vote 7 - Community Services		474	580	580	424	768	253	515	204,0%	580
Vote 8 - Community Services (cont)		2 635	5 717	5 717	223	531	2 380	(1 849)	-77,7%	5 717
Vote 9 - Planning and Economic Development		37	37	37	2	49	11	37	329,8%	37
Vote 10 - Planning and Economic Development (cont)		10 182	11 945	11 945	637	3 258	4 337	(1 080)	-24,9%	11 945
Vote 11 - Planning and Economic Development(cont2)		3 540	4 463	4 463	202	612	498	114	23,0%	4 463
Vote 12 - Roads		184 199	196 860	196 860	20 393	81 201	82 025	(824)	-1,0%	196 860
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	447 966	480 618	480 872	25 964	180 783	196 672	(15 889)	-8,1%	480 872
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	73 105	61 460	61 460	6 458	24 608	25 609	(1 001)	-3,9%	61 460
Vote 2 - Office of the Municipal Manager (cont)		6 884	6 893	6 893	962	3 273	3 096	177	5,7%	6 893
Vote 3 - Financial Services		20 675	19 983	19 983	2 275	8 188	9 035	(846)	-9,4%	19 983
Vote 4 - Financial Services (cont)		6 000	6 181	6 181	670	2 788	2 797	(9)	-0,3%	6 181
Vote 5 - Corporate Services		24 086	34 127	34 168	2 163	8 346	7 239	1 107	15,3%	34 168
Vote 6 - Corporate Services (cont)		27 761	30 412	30 412	3 910	12 559	13 232	(672)	-5,1%	30 412
Vote 7 - Community Services		48 500	47 948	48 048	5 469	19 784	20 877	(1 093)	-5,2%	48 048
Vote 8 - Community Services (cont)		32 894	33 161	33 161	3 639	13 584	12 936	648	5,0%	33 161
Vote 9 - Planning and Economic Development		16 175	14 726	14 706	1 338	6 241	6 080	161	2,6%	14 706
Vote 10 - Planning and Economic Development (cont)		21 007	18 531	18 551	1 763	6 655	8 623	(1 967)	-22,8%	18 551
Vote 11 - Planning and Economic Development(cont2)		2 389	2 327	2 327	304	996	959	37	3,9%	2 327
Vote 12 - Roads		112 647	128 727	129 558	14 066	56 637	52 552	4 084	7,8%	129 558
Vote 13 - Roads (cont)		76 016	71 793	70 962	6 616	25 513	24 127	1 386	5,7%	70 962
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	468 139	476 268	476 409	49 634	189 172	187 160	2 012	1,1%	476 409
Surplus/ (Deficit) for the year	2	(20 173)	4 350	4 463	(23 670)	(8 389)	9 512	(17 901)	-188,2%	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) - M05 November

Description	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										
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		11 727	16 875	16 875	835	2 449	5 330	(2 881)	-54%	16 875
Agency services		18 489	24 214	24 214	1 528	7 642	9 202	(1 560)	-17%	24 214
Interest								-	0%	
Interest earned from Receivables		5 222	6 224	6 224	409	2 093	2 442	(349)	-14%	6 224
Interest from Current and Non Current Assets		12 400	12 017	12 017	1 185	4 766	4 787	(21)	0%	12 017
Dividends								-	0%	
Rent on Land		495	495	495	45	234	145	89	61%	495
Rental from Fixed Assets		1 586	1 763	1 763	120	816	383	433	113%	1 763
Licence and permits								-	0%	
Operational Revenue		188 526	201 316	201 316	20 678	82 824	83 564	(740)	-1%	201 316
Non-Exchange Revenue										
Property rates								-	0%	
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits								-	0%	
Licence and permits		68	71	71	216	267	28	239	855%	71
Transfers and subsidies - Operational		196 854	214 786	214 827	947	79 679	89 511	(9 832)	-11%	214 827
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets		(618)	-	-	-	-	-	-	0%	-
Other Gains		26	(1 343)	(1 343)	-	-	(559)	559	-100%	(1 343)
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)		434 774	476 418	476 459	25 964	180 770	194 833	(14 063)	-7%	476 459
Expenditure By Type										
Employee related costs		308 454	299 649	299 578	34 603	126 539	126 310	230	0%	299 578
Remuneration of councillors		11 983	14 054	14 054	1 219	6 045	6 115	(70)	-1%	14 054
Bulk purchases - electricity								-	0%	
Inventory consumed		51 625	44 467	43 593	4 117	18 540	15 822	2 718	17%	43 593
Debt impairment		3 874	-	-	-	-	-	-	0%	-
Depreciation and amortisation		6 435	5 960	5 960	-	1 805	2 483	(679)	-27%	5 960
Interest		4 664	75	75	-	-	31	(31)	-100%	75
Contracted services		24 036	45 667	45 879	3 462	10 052	10 323	(272)	-3%	45 879
Transfers and subsidies		5 805	1 211	1 232	38	176	527	(351)	-67%	1 232
Irrecoverable debts written off		1 602	1 000	1 000	-	1 400	417	983	236%	1 000
Operational costs		49 467	64 156	65 010	7 718	26 615	25 121	1 494	6%	65 010
Losses on Disposal of Assets		402	-	-	-	-	-	-	0%	-
Other Losses		(209)	28	28	(9)	(86)	12	(97)	-830%	28
Total Expenditure		468 139	476 268	476 409	51 147	191 085	187 160	3 925	2%	476 409
Surplus/(Deficit)		(33 365)	150	50	(25 183)	(10 315)	7 673	(17 988)	-234%	50
Transfers and subsidies - capital (monetary allocations)		13 072	4 200	4 413	-	13	1 839	(1 826)	-99%	4 413
Transfers and subsidies - capital (in-kind)		13	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		(20 280)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	4 463
Income Tax								-	0%	
Surplus/(Deficit) after income tax		(20 280)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	4 463
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
Surplus/(Deficit) attributable to municipality		(20 280)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	4 463
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany/Parent subsidiary transactions		108	-	-	-	-	-	-	0%	-
Surplus/ (Deficit) for the year		(20 173)	4 350	4 463	(25 183)	(10 302)	9 512	(19 814)	-208%	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 - November 2024	Monthly actual - November 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	1 184 824,37	286 372,55	314%	Interest as derived from the bank balance and investments/call accounts at maturity date.
Interest earned from Receivables	409 371,48	412 187,99	-1%	Difference is not significant.
Rent on Land	45 073,37	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	20 678 215,42	21 993 698,50	-6%	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	119 905,36	188 842,14	-37%	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	835 119,49	786 414,20	6%	Increase is in line with inflation.
Licences or Permits (Non-exchange revenue)	215 637,10	7 075,56	2948%	Increased revenue from health certificate licenses.
Transfers and Subsidies - Operational	947 356,00	401 940,00	136%	Recognition of grant revenue based on the expenditure incurred.
Grand Total	25 963 918,74	25 613 849,73	1%	

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	7 642 080,75	9 202 117,00	83%	Agency fee as per MOA with the Department of Infrastructure for the Roads function.
Interest from Current and Non-current Assets	4 765 965,82	4 787 078,00	100%	YTDA vs YTDB is aligned.
Interest earned from Receivables	2 092 576,42	2 441 755,00	86%	Overdue debtor accounts less than anticipated to date.
Rent on Land	234 048,50	145 151,00	161%	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	82 824 010,23	83 563 762,00	99%	YTDA vs YTDB is aligned.
Rental from Fixed Assets	816 303,50	383 334,00	213%	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	2 448 505,13	5 329 848,00	46%	Camping fees and Fire services revenue was less than anticipated. There were no major fires that occurred to date. Calitzdorp Hotsprings was closed due to flood damages.
Licences or Permits (Non-exchange revenue)	267 426,76	28 017,00	955%	Increased revenue from health certificate licenses.
Transfers and Subsidies - Capital	12 767,46	1 838 835,00	1%	Recognition of grant revenue based on the expenditure incurred.
Transfers and Subsidies - Operational	79 679 049,22	89 511 435,00	89%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
Grand Total	180 782 733,79	197 231 332,00	92%	

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 30 November 2024 amounts to R835,119 (YTDA: R2,448,505 and YTDB: R5,329,848). 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 was 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 November 2024 to the amount of R1,528,416 (YTDA: R7,642,081 and YTDB: R9,202,117).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 30 November 2024 amounts to R409,371 (YTDA: R2,092,576 and YTDB: R2,441,755). 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 November 2024, interest received was R1,184,824 (YTDA: R4,765,966 and YTDB: R4,787,078). The YTDA vs YTDB is aligned.

Rent on Land:

The income received from rental on land amounts to R45,073 for the month ended 30 November 2024 (YTDA: R234,049 and YTDB: R145,151). 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 November 2024 amounts to R119,905 (YTDA: R816,304 and YTDB: R383,334). 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 R20,678,215 for the month ended 30 November 2024 (YTDA: R82,824,010 and YTDB: R83,563,762). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA. The YTDA vs YTDB is aligned.

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.
- Expanded Public Works Programme Grant (R695,000) and Human Settlements Grant (R2,179,392) during November 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 - November 2024	Monthly actual - November 2023	Percentage increase/ (decrease)	Comment
Contracted Services	3 461 732,34	4 377 081,59	-21%	Due to a decrease in the following Contracted services sub-categories: - Consultants and Professional Services - Outsourced Services
Depreciation and Amortisation	0,00	451 195,86	-100%	Correction to be made in the next reporting period for the monthly depreciation and amortisation.
Employee Related Cost	34 603 352,54	34 010 037,03	2%	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	119 639,39	-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	-9 292,97	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	4 116 628,56	4 843 322,28	-15%	Due to a decrease in the following Inventory Consumed sub-category: - Materials and Supplies
Operating Leases	20 941,85	21 701,97	-4%	Immaterial
Operational Cost	7 697 455,34	6 272 358,75	23%	Due to an increase in the following Operational Cost categories in the current month compared to the prior year comparative month: - External audit fees - External Computer Software
Remuneration of Councillors	1 218 640,24	997 566,56	22%	Due to an increase in the council establishment in the current year compared to the prior year.
Transfers and Subsidies (Expenditure)	37 760,00	362 629,62	-90%	Grants paid as per business plan.
Grand Total	51 147 217,90	51 455 533,05	-1%	

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	10 051 517,43	10 323 149,00	97%	YTDA vs YTDB is aligned.
Depreciation and Amortisation	1 804 783,44	2 483 335,00	73%	Correction to be made in the next reporting period for the monthly depreciation and amortisation.
Employee Related Cost	126 539 328,36	126 309 616,00	100%	YTDA vs YTDB is aligned.
Interest paid	0,00	31 330,00	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	-85 705,57	11 735,00	-730%	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	18 540 217,59	15 821 963,00	117%	Inventory Consumed: Consumables & Materials and Supplies higher than anticipated to date.
Irrecoverable Debts Written Off	1 399 921,07	416 665,00	336%	Based on reports submitted to council for approval of write-offs.
Operational Cost	26 614 505,59	25 120 586,00	106%	YTDA vs YTDB percentage is aligned.
Remuneration of Councillors	6 044 577,74	6 114 577,00	99%	YTDA vs YTDB is aligned.
Transfers and Subsidies (Expenditure)	175 960,00	527 344,00	33%	Grants paid as per business plan.
Grand Total	191 085 105,65	187 160 300,00	102%	

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 30 November 2024 amounted to R35,821,993 (YTDA: R132,583,906 and YTDB: R132,424,193) of an adjusted budget amount of R313,631,901. 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 R4,116,629 (YTDA: R18,540,218 and YTDB: R15,821,963) for the month ended 30 November 2024 against an adjusted budgeted amount of R43,592,568. Inventory Consumed: Consumables & Materials and Supplies were higher than anticipated to date.

Depreciation and amortisation:

For the month of November 2024, depreciation and amortisation of R0 was recorded. This is due to the reversal of the October 2024 depreciation and amortisation, which must be corrected in the next reporting period. The monthly depreciation and amortisation charge however amounts to around R451,000 per month (YTDA: R1,804,783 and YTDB: R2,483,335).

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

Contracted services:

The contracted services for the month ended 30 November 2024 amounts to R3,461,732 (YTDA: R10,051,517 and YTDB: R10,323,149) 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 30 November 2024 amounts to R37,760 (YTDA: R175,960 and YTDB: R527,344) against an adjusted total budget amount of R1,231,804.

Operational costs:

Operational costs for the month ended 30 November 2024 amounts to R7,718,397 (YTDA: R26,614,506 and YTDB: R25,120,586) 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) - M05 November

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
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	17	17	63	(46)	-73%	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)		16 485	224 776	222 389	11 305	22 573	93 654	(71 081)	-76%	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	16 485	224 926	225 039	11 321	22 590	96 216	(73 627)	-77%	225 039
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		281	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		2 530	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		4	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		819	-	-	-	-	-	-	-	-
Vote 7 - Community Services		20 792	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		2 612	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		3 736	-	-	-	6	-	6	#DIV/0!	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		319	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	31 093	-	-	-	6	-	6	#DIV/0!	-
Total Capital Expenditure		47 579	224 926	225 039	11 321	22 595	96 216	(73 621)	-77%	225 039
Capital Expenditure - Functional Classification										
Governance and administration		13 452	150	150	17	17	63	(46)	-73%	150
Executive and council		2 872	-	-	-	-	-	-	-	-
Finance and administration		10 579	150	150	17	17	63	(46)	-73%	150
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 700	4 200	4 313	-	19	4 247	(4 229)	-100%	4 313
Community and social services		2 027	-	2 500	-	-	2 500	(2 500)	-100%	2 500
Sport and recreation		563	-	-	-	6	-	6	#DIV/0!	-
Public safety		4 110	4 200	1 813	-	13	1 747	(1 734)	-99%	1 813
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12 094	-	-	-	-	-	-	-	-
Planning and development		12 094	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		15 334	220 576	220 576	11 305	22 560	91 907	(69 347)	-75%	220 576
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		15 334	220 576	220 576	11 305	22 560	91 907	(69 347)	-75%	220 576
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	47 579	224 926	225 039	11 321	22 595	96 216	(73 621)	-77%	225 039
Funded by:										
National Government		12 094	-	-	-	-	-	-	-	-
Provincial Government		9 853	4 200	4 313	-	13	4 247	(4 234)	-100%	4 313
District Municipality		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		21 947	4 200	4 313	-	13	4 247	(4 234)	-100%	4 313
Borrowing	6	15 321	220 576	220 576	11 305	22 560	91 907	(69 347)	-75%	220 576
Internally generated funds		10 311	150	150	17	23	63	(40)	-64%	150
Total Capital Funding		47 579	224 926	225 039	11 321	22 595	96 216	(73 621)	-77%	225 039

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

SCOA config	No.	Project description	Original Budget R'	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	94 347,00	-	In process	No challenges anticipated
71801330004	2	Water Truck 5'000 Liter	1 200 000,00	1 248 390,00	12 767,46	Orders issued to Supplier	No challenges anticipated
71601102327	3	Equipment	-	650 000,00	-	In process	No challenges anticipated
71601103126	4	Building of Disaster Management Store	-	750 000,00	-	In process	No challenges anticipated
71601330025	5	Hover Craft	-	1 100 000,00	-	In process	No challenges anticipated
72305230005	6	Hazardous Materials Equipment	3 000 000,00	564 815,00		Orders issued to Supplier	No challenges anticipated
74402100901	7	Landfill Site: PPE	220 575 909,00	220 575 909,00	22 559 927,67	In process	Weekly progress provided to Management Committee and standing agenda item in Council meetings
72205102366	8	Equipment	-	6 000,00	5 858,46	Completed	Completed
71213102371	9	Appliances (Hotsprings)	-	49 653,00	16 826,10	Orders issued to Supplier	Weekly progress provided to Management Committee and standing agenda item in Council meetings
Totals			224 925 909	225 039 114	22 595 380		

Commitments against capital for the month November 2024				
71213102371	9	Appliances (Hotsprings)		16 775
71801330004	2	Water Truck 5'000 Liter		1 220 568
72305230005	6	Hazardous Materials Equipment		539 639
		Total Commitments		1 776 982

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 - M05 November

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		156 816	105 505	157 006	131 634	157 006
Trade and other receivables from exchange transactions		56 775	11 179	46 293	58 599	46 293
Receivables from non-exchange transactions		46	46	46	46	46
Current portion of non-current receivables		4 293	4 293	4 293	4 293	4 293
Inventory		2 662	3 427	2 633	4 024	2 633
VAT		10 678	7 105	10 231	15 171	10 231
Other current assets		(1 256)	5 475	722	(1 622)	722
Total current assets		230 014	137 030	221 224	212 145	221 224
Non current assets						
Investments		16	28	28	16	28
Investment property		65 839	65 948	65 876	65 813	65 876
Property, plant and equipment		229 818	455 727	447 753	250 773	447 753
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		286	-	985	148	985
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		59 935	60 088	60 088	59 935	60 088
Other non-current assets						
Total non current assets		355 895	581 792	574 730	376 685	574 730
TOTAL ASSETS		585 908	718 821	795 954	588 831	795 954
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		3 503	663	503	3 503	503
Consumer deposits		660	637	799	2 695	799
Trade and other payables from exchange transactions		40 404	46 470	28 407	22 853	28 407
Trade and other payables from non-exchange transactions		640	2 649	1 443	8 803	1 443
Provision		31 226	24 134	32 287	31 226	32 287
VAT		8 983	963	9 073	11 093	9 073
Other current liabilities						
Total current liabilities		85 416	75 516	72 512	80 173	72 512
Non current liabilities						
Financial liabilities		114 063	239 923	334 884	172 632	334 884
Provision		13 048	12 085	12 085	13 055	12 085
Long term portion of trade payables						
Other non-current liabilities		135 268	130 224	128 966	135 268	128 966
Total non current liabilities		262 380	382 233	475 935	320 955	475 935
TOTAL LIABILITIES		347 795	457 749	548 447	401 128	548 447
NET ASSETS	2	238 113	261 073	247 507	187 703	247 507
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		200 327	218 181	204 616	149 916	204 616
Reserves and funds		37 786	42 891	42 891	37 787	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	238 113	261 073	247 507	187 703	247 507

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)	
	Norm: 1.5 - 2.1	
	30 November 2024	30 June 2024
Current Assets	212 145 425	223 892 027
Current Liabilities	80 172 565	84 027 857
Current ratio	2,65	2,66 times
Comment		
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities		
The norm is 1.5 - 2.1 times. As at 30 November 2024, GRDM's current ratio is 2,65 times, which is higher than the norm.		
Net debtor days:		
	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365	
	Norm: 30 days	
	30 November 2024	30 June 2024
Debtors closing balance after bad debt prov	58 644 824	58 094 229
Billed revenue*	93 964 948	220 354 472
	228	96 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>		
Comment		
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.		
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.		
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.		
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.		
Debt to Revenue Ratio:		
	(Total debt / Total revenue) x 100	
	30 November 2024	
Total debt	176 912 000	
Total annual budgeted revenue	480 872 199	
	36,79%	
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 constitutes 36,79% of total annual budgeted revenue, which is within the norm of 50% or less as per the loan agreement.		
Interest Paid to Total Cost Ratio:		
	(Interest paid / Total expenditure) x 100	
	30 November 2024	
Interest paid	1 430 903	
Total expenditure	191 085 106	
	0,75%	
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 0,75% 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 - M05 November

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges										
Other revenue		38 473	44 883	44 883	9 941	12 178	15 381	(3 203)	-21%	44 883
Transfers and Subsidies - Operational		196 102	411 646	411 687	1 835	82 230	171 536	(89 306)	-52%	411 687
Transfers and Subsidies - Capital		8 264	4 200	4 413	393	5 147	1 839	3 309	180%	4 413
Interest		5 112	11 074	11 074	-	-	4 394	(4 394)	-100%	11 074
Dividends										
Payments										
Suppliers and employees		(275 084)	(388 254)	(388 364)	(31 241)	(160 805)	(103 940)	56 865	-55%	(388 364)
Interest		(3 358)	(75)	(75)	-	(4 079)	(31)	4 048	-12921%	(75)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		(30 492)	83 473	83 618	(19 073)	(65 329)	89 179	154 508	173%	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		16	28	28	-	-	-	-		28
Payments										
Capital assets		(46 318)	(224 926)	(225 039)	(12 840)	(31 496)	(96 216)	(64 720)	67%	(225 039)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 303)	(224 897)	(225 011)	(12 840)	(31 496)	(96 216)	(64 720)	67%	(225 011)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		116 912	220 576	220 576	-	63 000	91 907	(28 907)	-31%	220 576
Increase (decrease) in consumer deposits		660	637	799	124	2 035	-	2 035	#DIV/0!	799
Payments										
Repayment of borrowing		-	(16 235)	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		117 572	204 978	221 375	124	65 035	91 907	26 871	29%	221 375
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		136 403	121 183	156 816	163 424	163 424	156 816			163 424
Cash/cash equivalents at month/year end:		177 180	184 736	236 798	131 634	131 634	241 685			243 406

The municipal bank balance at 30 November 2024 totals R74,985,285 and an amount of R7,649,016 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 R131,634,301.

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

REPORTING MONTH: 30 NOVEMBER 2024		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 November 2024	114 423 761,89	82 634 300,98
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	163 423 761,89	131 634 300,98
LESS:	198 719 712,13	175 710 866,16
Unspent Conditional Grants	6 314 856,80	7 862 604,25
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	23 903 616,54	31 655 874,14
YTD Unspent Capital budget	44 000,00	39 815,44
YTD Unspent Operational budget	-	-
YTD Unspent Landfill Site Borrowing	125 512 738,79	93 208 072,33
Sub total	-35 295 950,24	-44 076 565,18
PLUS:	55 483 246,08	62 677 113,40
VAT Receivable	2 347 357,78	4 078 278,40
Receivable Exchange	7 896 637,85	7 486 641,14
Department of Transport and Public Works	45 239 250,45	51 112 193,86
	20 187 295,84	18 600 548,22
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	- 17 602 772,16	- 19 189 519,78
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	-19 215 738,16	-20 802 485,78
Total actual November 2024 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	19 848 834,19	30 895 392,36

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 2024/25								Total	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				
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-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	380	388	395	394	393	393	2 620	11 676	16 839	15 676	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	21 137	16 199	13 930	106	152	301	3 195	32 859	87 878	36 612	-	-
Total By Income Source	2000	21 517	16 588	14 325	500	545	694	5 814	44 745	104 728	52 298	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	267	42	44	43	68	138	740	3 978	5 319	4 966	-	-
Commercial	2300	21 220	16 463	14 128	422	420	431	3 691	40 144	96 920	45 109	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	30	82	153	34	57	125	1 383	624	2 488	2 223	-	-
Total By Customer Group	2600	21 517	16 588	14 325	500	545	694	5 814	44 745	104 728	52 298	-	-

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

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

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

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

Debt owing by Government Institutions

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

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	21 765 376,39	16 161 687,15	13 821 597,62	119 071,93	15 047 648,58	66 915 381,67	61 559 048,55	5 356 333,12

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	615,78	615,78	627,18	627,18	59 786,09	62 272,01	29 693,42	32 578,59	New account rendered
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	441,63	441,63	449,81	449,81	42 113,72	43 896,60	33 651,86	10 244,74	New account rendered
84000268	BITOU MUNICIPALITY	48 853,75	93,75	95,49	95,49	8 333,33	57 471,81	57 093,33	378,48	New account rendered
84000557	BITOU MUNICIPALITY	-	1 952,69	1 988,85	1 988,85	11 756,60	17 686,99	-	17 686,99	Email send to CFO of Bitou Municipality
		49 911,16	3 103,85	3 161,33	3 161,33	121 989,74	181 327,41	120 438,61	60 888,80	
39001127	GEORGE MUNICIPALITY	3 755,51	3 755,51	3 825,05	3 825,05	508 366,40	523 527,52	333 822,87	189 704,65	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	45,22	45,22	46,06	46,06	6 455,99	6 638,55	4 019,75	2 618,80	Awaiting payment as per discussion with George CFO
84000166	GEORGE MUNICIPALITY	23,74	23,74	24,18	24,18	3 388,86	3 484,70	2 110,00	1 374,70	Awaiting payment as per discussion with George CFO
84000211	GEORGE MUNICIPALITY	-	18 066,88	-	-	-	18 066,88	-	-	N/A
84000272	GEORGE MUNICIPALITY	48 853,75	93,75	95,49	95,49	8 333,33	57 471,81	57 093,33	378,48	New account issued
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	126,77	129,11	129,11	14 019,25	14 531,01	11 268,01	3 263,00	Awaiting payment as per discussion with George CFO
84000618	GEORGE MUNICIPALITY	25,16	25,16	25,62	25,62	2 714,84	2 816,40	2 235,97	580,43	Awaiting payment as per discussion with George CFO
84000673	GEORGE MUNICIPALITY	59,87	59,87	60,98	60,98	6 234,35	6 476,05	5 624,55	851,50	Awaiting payment as per discussion with George CFO
84000674	GEORGE MUNICIPALITY	-	14,48	-	-	-	14,48	-	14,48	N/A
84000783	GEORGE MUNICIPALITY	278,08	278,08	283,23	283,23	26 983,69	28 106,31	24 717,85	3 388,46	Awaiting payment as per discussion with George CFO
84000817	GEORGE MUNICIPALITY	3 774,93	3 774,93	3 844,84	3 844,84	347 083,94	362 323,48	335 549,42	26 774,06	New account issued
		38 861,67	8 183,03	8 334,56	8 334,56	928 460,22	992 174,04	758 374,87	233 799,17	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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 MUNISIPALITEIT	-	-	-	-	-	-	-	-	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	52 942,67	-	-	-	-	52 942,67	52 942,67	-	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	255,17	499,10	-	-	-	754,27	499,10	255,17	N/A - new rental debtor account
		74 674,00	499,10	-	-	-	75 173,10	74 917,93	255,17	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	9 884,55	9 884,55	10 067,59	10 067,59	1 366 062,67	1 405 966,95	878 626,39	527 340,56	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
38200060	MUNISIPALITEIT KANNALAND	347,70	347,70	354,13	354,13	35 509,94	36 913,60	30 906,25	6 007,35	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
38900006	KANNALAND MUNISIPALITEIT	1 094,99	1 094,99	1 115,27	1 115,27	130 406,48	134 827,00	81 699,27	53 127,73	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
39001130	KANNALAND MUNICIPALITY	84,54	84,54	86,11	86,11	12 069,15	12 410,45	7 514,80	4 895,65	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
39001131	KANNALAND MUNICIPALITY	214,41	214,41	218,39	218,39	28 230,98	29 096,58	19 059,04	10 037,54	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000192	KANNALAND MUNICIPALITY	268,75	-	-	-	-	268,75	-	268,75	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000213	KANNALAND MUNICIPALITY	1 100,10	1 100,10	1 120,48	1 120,48	143 613,36	148 054,52	97 786,95	50 267,57	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000271	KANNALAND MUNICIPALITY	627,99	627,99	639,62	639,62	89 651,26	92 186,48	55 821,24	36 365,24	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000276	KANNALAND	1 043,09	1 043,09	1 062,40	1 062,40	134 925,01	139 135,99	92 718,75	46 417,24	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000323	KANNALAND MUNICIPALITY	553,47	553,47	563,72	563,72	77 343,47	79 577,85	49 197,01	30 380,84	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000533	KANNALAND MUNICIPALITY	146,45	146,45	149,16	149,16	16 657,80	17 249,02	13 017,86	4 231,16	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000597	KANNALAND MUNICIPALITY	604,82	604,82	616,02	616,02	65 416,64	67 858,32	53 762,04	14 096,28	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000624	KANNALAND MUNICIPALITY	67,20	67,20	68,45	68,45	7 063,78	7 335,08	5 973,56	1 361,52	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000690	KANNALAND MUNICIPALITY	56,10	56,10	57,14	57,14	5 786,34	6 012,82	4 986,38	1 026,44	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000792	KANNALAND MUNICIPALITY	35,62	35,62	36,28	36,28	3 347,38	3 491,18	3 165,98	325,20	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000793	KANNALAND MUNICIPALITY	480,84	480,84	489,74	489,74	45 189,57	47 130,73	42 740,87	4 389,86	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000826	KANNALAND MUNICIPALITY	89,04	89,04	90,69	90,69	8 187,05	8 546,51	7 914,98	631,53	IGR Process initiated for signature - awaiting feedback meeting from Kannaland on 27 March 2024
84000884	KANNALAND MUNICIPALITY	2,29	203,93	-	-	-	206,22	203,93	2,29	No - new fire account issued
84000895	KANNALAND MUNICIPALITY	1 128,20	-	-	-	-	1 128,20	1 128,20	-	No - new fire account issued
		17 292,65	16 634,84	16 735,19	16 735,19	2 169 460,88	2 236 858,75	1 446 223,50	790 635,25	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	592,12	592,12	603,09	592,60	53 236,15	55 616,08	53 548,66	2 067,42	New account issued
84000214	KNYSNA MUNICIPALITY	215,66	215,66	219,65	219,65	20 959,14	21 829,76	19 169,30	2 660,46	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	807,78	822,74	812,25	76 942,48	80 193,03	72 717,96	7 475,07	
37000809	MOSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSELBAY MUNICIPALITY	-	-	-	-	584,17	584,17	-	584,17	N/A - interest to be included in write-off report
84000270	MOSELBAY MUNICIPALITY	48 853,75	93,75	95,49	95,49	8 333,33	57 471,81	57 093,33	378,48	New account issued
84000274	MOSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000555	MOSELBAY MUNICIPALITY	-	-	-	-	3 121,38	3 121,38	-	3 121,38	N/A - interest to be included in write-off report
		48 853,75	93,75	95,49	95,49	12 038,88	61 177,36	57 093,33	4 084,03	
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	OUDETSHOORN MUNISIPALITEIT	-	-	-	-	-	-	-	-	N/A - interest for write-off
84000216	OUDETSHOORN MUNICIPALITY	13 924,41	-	-	-	-	13 924,41	13 924,41	-	N/A
84000269	OUDETSHOORN MUNICIPALITY	48 760,00	-	-	-	-	48 760,00	48 760,00	-	N/A - new account for health services rendered
84000486	OUDETSHOORN MUNICIPALITY	11 006,95	11 006,95	11 210,79	11 210,79	1 335 102,67	1 379 538,15	978 395,78	401 142,37	IGR approval obtained & files submitted for recovery
84000556	OUDETSHOORN MUNICIPALITY	-	-	-	-	1 112,05	1 112,05	-	1 112,05	N/A - interest to be included in write-off report
84000636	OUDETSHOORN MUNICIPALITY	2 724,52	2 724,52	2 774,97	2 774,97	291 523,20	302 522,18	242 179,20	60 342,98	IGR approval obtained & files submitted for recovery
		48 567,06	13 731,47	13 985,76	13 985,76	1 627 737,92	1 718 007,97	1 255 410,57	462 597,40	
38900011	PRINCE ALBERT MUNISIPALITEIT	23,11	23,11	23,53	23,53	2 077,38	2 170,66	2 124,44	46,22	No
		23,11	23,11	23,53	23,53	2 077,38	2 170,66	2 124,44	46,22	
37000494	ESKOM HOLDINGS SOCLTD	6 192,20	6 192,20	6 306,87	6 306,87	999 418,64	1 024 416,78	550 418,12	473 998,66	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOCLTD	211,35	211,35	215,27	215,27	34 754,61	35 607,85	18 786,95	16 820,90	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	39 445,33	39 445,33	40 175,80	40 175,80	5 627 825,34	5 787 067,60	3 506 251,54	2 280 816,06	Yes
84000381	ESKOM	17 881,91	17 881,91	18 213,06	18 213,06	2 366 041,47	2 438 231,41	1 589 503,01	848 728,40	Settlement offer on Claim 428513 was accepted by MM on 2024/12/04 for R1 503 391,56 - awaiting payment from Sedgewick Insurance on behalf of Eskom
		63 730,79	63 730,79	64 911,00	64 911,00	9 028 040,06	9 285 323,64	5 664 959,62	3 620 364,02	
84000576	SAN PARKS	1 824,23	1 824,23	1 858,02	1 858,02	203 233,22	210 597,72	162 154,11	48 443,61	No - discussion in process with institution
		1 824,23	1 824,23	1 858,02	1 858,02	203 233,22	210 597,72	162 154,11	48 443,61	
84000527	SANRAL	47,55	47,55	48,43	48,43	5 543,88	5 735,84	4 226,58	1 509,26	IGR approval obtained & files submitted for recovery
		47,55	47,55	48,43	48,43	5 543,88	5 735,84	4 226,58	1 509,26	
84000404	LT COLXOTYENI	27,26	27,26	27,77	27,77	3 525,78	3 635,84	2 423,50	1 212,34	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	51,15	51,15	52,10	52,10	5 891,69	6 098,19	4 546,59	1 551,60	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	11,15	11,15	11,35	11,35	1 149,69	1 194,69	990,79	203,90	IGR approval obtained & files submitted for recovery
		89,56	89,56	91,22	91,22	10 567,16	10 928,72	7 960,88	2 967,84	
84000603	WESTERN CAPE PROVINCIAL GOVERN	21 375 183,51	16 035 538,35	13 701 472,00	-	-	51 112 193,86	51 112 193,86	-	No - Roads Agency Debtor for monthly claims to Province
		21 375 183,51	16 035 538,35	13 701 472,00	-	-	51 112 193,86	51 112 193,86	-	
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - discussion in process with institution
84000615	PROVINCIAL ROADS WORKS	1 099,78	1 099,78	1 120,15	1 120,15	117 881,23	122 321,09	97 758,08	24 563,01	No - discussion in process with institution
84000764	DISTRICT ROADS ENGINEER	37,44	37,44	38,13	38,13	3 671,01	3 822,15	3 327,84	494,31	No - discussion in process with institution
		1 137,22	1 137,22	1 158,28	1 158,28	121 552,24	126 143,24	101 085,92	25 057,32	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
3880002	DEPARTEMENT GESONDHEID	36 681,94	8 574,59	-	-	-	45 256,53	36 676,34	8 580,19	No - monthly medical recovery claims
84000882	LADISMITH PHC CLINIC	10,13	-	-	-	-	10,13	900,20	890,07	No - new fire account issued
84000883	IVAN WYKSDORP SHC CLINIC	10,13	-	-	-	-	10,13	900,20	890,07	No - new fire account issued
		36 702,20	8 574,59	-	-	-	45 276,79	38 476,74	6 800,05	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	1 204,58	1 204,58	1 226,88	1 226,88	134 198,59	139 061,51	107 073,36	31 988,15	No - discussion in process with institution
84000623	DFFE	336,01	336,01	342,24	342,24	35 557,68	36 914,18	29 867,80	7 046,38	No - discussion in process with institution
84000799	DFFE	2 186,24	2 186,24	2 226,72	2 226,72	205 465,88	214 291,80	194 332,28	19 959,52	No - discussion in process with institution
84000800	DFFE	178,09	178,09	181,39	181,39	16 736,90	17 455,86	15 829,95	1 625,91	No - discussion in process with institution
84000854	DFFE	142,47	142,47	145,11	145,11	12 809,07	13 384,23	12 663,96	720,27	No - discussion in process with institution
		4 047,39	4 047,39	4 122,34	4 122,34	404 768,12	421 107,58	359 767,35	61 340,23	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
84000475	CALITZDORP HIGH	-	-	-	-	-	-	-	-	No
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 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
84000830	PETRO SA	142,47	142,47	145,11	145,11	12 954,18	13 529,34	12 663,96	865,38	Fire Debtor
		142,47	142,47	145,11	202,40	13 355,21	13 987,66	12 663,96	1 323,70	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	2 444,07	2 444,07	2 489,33	2 489,33	229 696,96	239 563,76	217 250,31	22 313,45	N/A - awaiting payment
		2 444,07	2 444,07	2 489,33	2 489,33	229 696,96	239 563,76	217 250,31	22 313,45	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	65,50	65,50	66,71	66,71	6 022,28	6 286,70	5 822,15	464,55	N/A - awaiting payment
		65,50	65,50	66,71	66,71	6 022,28	6 286,70	5 822,15	464,55	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
84000811	EMS WESTERN CAPE	12,38	10,16	1 100,49	-	-	1 123,03	-	1 123,03	No - interest requested to be written-off
		12,38	10,16	1 100,49	-	-	1 123,03	-	1 123,03	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 November 2024	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	958,34	958,34	976,09	976,09	86 161,95	90 030,81	85 185,86	4 844,95	No - new account issued due for payment
		958,34	958,34	976,09	976,09	86 161,95	90 030,81	85 185,86	4 844,95	

Section 5 – Creditors' analysis

Supporting Table C4

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

Description	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 990	1 649	220	26	56	6	323	731	6 000	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	3	-	-	-	-	-	-	3	-	
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	2 990	1 652	220	26	56	6	323	731	6 004	-	

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 November 2024	Movements for the month			Balance as at 30 November 2024	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
Standard Bank	9 000 000,00	-	-	-	9 000 000,00	-	-
ABSA	22 500 000,00	-	-	-	22 500 000,00	-	-
Nedbank	13 500 000,00	-	-	-	13 500 000,00	-	-
BANK DEPOSITS	45 000 000,00	-	-	-	45 000 000,00	-	-

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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:	1,2									
Operating Transfers and Grants										
National Government:		184 814	189 081	189 081	–	77 140	78 784	(1 643)	-2,1%	189 081
Local Government Equitable Share		178 333	182 224	182 224	–	75 927	75 927	0	0,0%	182 224
Energy Efficiency and Demand Side Management Grant		329	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		2 180	1 545	1 545	–	402	644	(242)	-37,5%	1 545
Local Government Financial Management Grant		1 000	1 000	1 000	–	191	417	(225)	-54,1%	1 000
Municipal Systems Improvement Grant		–	1 591	1 591	–	–	663	(663)	-100,0%	1 591
Public Transport Network Grant		218	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 754	2 721	2 721	–	620	1 134	(514)	-45,3%	2 721
Provincial Government:		6 793	6 939	6 980	–	1 591	2 908	(1 317)	-45,3%	6 980
Capacity Building		6 793	6 939	6 980	–	1 591	2 908	(1 317)	-45,3%	6 980
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		5 247	18 766	18 766	947	947	7 819	(6 872)	-87,9%	18 766
<i>Other Grants Received</i>		5 247	18 766	18 766	947	947	7 819	(6 872)	-87,9%	18 766
Total Operating Transfers and Grants	5	196 854	214 786	214 827	947	79 679	89 511	(9 832)	-11,0%	214 827
Capital Transfers and Grants										
National Government:		3 404	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 404	–	–	–	–	–	–	–	–
Provincial Government:		9 681	4 200	4 413	–	13	1 839	(1 826)	-99,3%	4 413
<i>Infrastructure</i>		4 429	–	–	–	–	–	–	–	–
<i>Capacity Building</i>		5 252	4 200	4 413	–	13	1 839	(1 826)	-99,3%	4 413
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	13 085	4 200	4 413	–	13	1 839	(1 826)	-99,3%	4 413
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 939	218 986	219 241	947	79 692	91 350	(11 658)	-12,8%	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 - M05 November

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YID variance	YID variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 451	8 927	8 927	824	4 239	4 001	238	6%	8 927
Pension and UIF Contributions		418	346	346	47	206	149	56	38%	346
Medical Aid Contributions		158	184	184	10	52	74	(23)	-30%	184
Motor Vehicle Allowance		1 957	2 079	2 079	179	857	882	(25)	-3%	2 079
Cellphone Allowance		1 144	1 169	1 169	79	399	494	(95)	-19%	1 169
Housing Allowances		721	804	804	–	2	335	(333)	-99%	804
Other benefits and allowances		134	545	545	78	290	179	111	62%	545
Sub Total - Councillors		11 983	14 054	14 054	1 219	6 045	6 115	(70)	-1%	14 054
% increase	4		17,3%	17,3%						17,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 904	7 345	7 345	499	2 446	3 202	(756)	-24%	7 345
Pension and UIF Contributions		(1 774)	960	960	62	305	471	(167)	-35%	960
Medical Aid Contributions		227	301	301	19	96	137	(41)	-30%	301
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		579	1 130	1 130	33	582	239	343	144%	1 130
Motor Vehicle Allowance		762	1 900	1 900	154	418	852	(433)	-51%	1 900
Cellphone Allowance		137	146	146	11	57	77	(20)	-26%	146
Housing Allowances		227	449	449	15	75	183	(108)	-59%	449
Other benefits and allowances		17	17	17	2	10	12	(2)	-16%	17
Payments in lieu of leave		176	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		(2)	5	5	–	–	2	(2)	-100%	5
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 254	12 252	12 252	797	3 990	5 176	(1 185)	-23%	12 252
% increase	4		68,9%	68,9%						68,9%
Other Municipal Staff										
Basic Salaries and Wages		178 052	179 894	179 824	14 942	74 012	71 210	2 802	4%	179 824
Pension and UIF Contributions		29 647	31 630	31 630	2 495	12 492	13 138	(646)	-5%	31 630
Medical Aid Contributions		36 590	27 205	27 205	2 204	11 000	10 996	5	0%	27 205
Overtime		7 186	2 365	2 365	208	1 547	770	777	101%	2 365
Performance Bonus		18 116	13 878	13 878	11 708	12 039	11 377	661	6%	13 878
Motor Vehicle Allowance		12 226	12 837	12 817	1 253	6 024	5 292	731	14%	12 817
Cellphone Allowance		135	133	133	11	61	57	5	8%	133
Housing Allowances		2 607	2 651	2 651	205	1 018	1 104	(86)	-8%	2 651
Other benefits and allowances		7 731	6 308	6 308	430	2 142	2 279	(138)	-6%	6 308
Payments in lieu of leave		3 192	3 723	3 723	304	1 904	2 044	(140)	-7%	3 723
Long service awards		–	1 402	1 402	–	–	584	(584)	-100%	1 402
Post-retirement benefit obligations		4 472	5 011	5 011	–	–	2 088	(2 088)	-100%	5 011
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		1 247	360	380	45	311	194	116	60%	380
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		301 200	287 397	287 326	33 807	122 549	121 134	1 415	1%	287 326
% increase	4		-4,6%	-4,6%						-4,6%
Total Parent Municipality		320 437	313 703	313 632	35 822	132 584	132 424	160	0%	313 632

Remuneration related expenditure for the month ended 30 November 2024 amounted to R35,821,993.

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

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 24/25
Date: 10 December 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 November 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 10/12/24