**1. REPORT: SECTION 52 – RESPONSIBILITIES OF MAYOR / *VERSLAG: ARTIKEL 52 VERANTWOORDELIKHEDE VAN DIE BURGEMEESTER* / INGXELO: U MHLATHI 52 - UXANDUVA LUKA SODOLOPHU**

(6/18/7)

11 April 2025

**REPORT FROM THE EXECUTIVE MAYOR (ALD A STROEBEL)**

**2. PURPOSE OF THE REPORT**

The report is tabled to Council in terms of Section 52(d) as required in terms of the Municipal Finance Management Act 56 of 2003.

**3. DELEGATED AUTHORITY**

Council

**4. EXECUTIVE SUMMARY**

According to the MFMA Section 52 the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

**5. RECOMMENDATION**

That Council notes the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 31 March 2025.

***AANBEVELING***

*Dat die Raad kennis neem van die kwartaalverslag rakende die implementering van die begroting en die finansiële posisie van die munisipaliteit vir die jaar tot datum en die kwartaal geëinding 31 Maart 2025.*

**ISINDULULO**

Sesokuba iBhunga lithathele ingqalelo ingxelo ngokumiselwa kolwabiwo-mali kunye nemicimbi yezemali zomasipala zonyaka uzakuthi ga ngoku kunye nexesha eliphela ngomhla 31 kweyoKwindla 2025.

## 6. DISCUSSION / CONTENTS

### 6.1 BACKGROUND

**Section 52 (d)**
The mayor of a municipality –
Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

### 6.2 FINANCIAL IMPLICATIONS

As contained in the attached report.

### 6.3 LEGAL IMPLICATIONS

The following legislation applies:

- Municipal Finance Management Act, No 56 of 2003, section 52
- Municipal Budget and Reporting Regulations, 17 April 2009

### 6.4 STAFF IMPLICATION

None

**6.5 PREVIOUS / RELEVANT COUNCIL RESOLUTIONS:**

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

**6.6 RISK IMPLICATIONS**

There are no foreseen risks

**ANNEXURE**

Section 52 Report

Garden Route
DISTRICT MUNICIPALITY | UMASIPALA WESITHILI | DISTRIKSMUNISIPALITEIT

# SECTION 52

# QUARTERLY FINANCIAL MANAGEMENT REPORT –

# Q3 ended 31 March 2025

**Garden Route District Municipality**
**Head Office:** 54 York Street, George, 6530
**Tel:** 044 803 1300, **Fax:** 086 555 6303
www.gardenroute.gov.za
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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.

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

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

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

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

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

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

**Equitable Share –** A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

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

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

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

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

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

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

**MSCOA –** Municipal Standard Chart of Account

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

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

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

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

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

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

**Virement –** A transfer of funds.

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

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

**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 52: Quarterly budget statements

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

**PART 1 – IN-YEAR REPORT**

**SECTION 1 – MAYOR'S REPORT**

Honourable Speaker, leaders of the opposition, honourable members of the Garden Route District Council on both sides of the house, the Municipal Manager and his Executive Management Team, staff members, members of the media, interest groups and the citizens of the Garden Route District. I would like to express a hearty warm welcome to you all.

Herewith an executive summary of the performance of the Council for the 3rd Quarter ending 31 March 2025. The actual and budgeted figures reported includes the Roads Operational Budget.

These figures are presented in terms of Section 52 of the MFMA. The information is presented for the 3rd Quarter ending 31 March 2025.

**Revenue by source**

The total revenue received by source for the 3rd quarter amounts to **R119,379,978**, against an adjusted budget of **R508,055,151 (YTDB: R379,114,271)**. This represents **23%** recording of revenue for the third quarter, which is slightly below the expected performance of 25% for the quarter.

Majority of the revenue received for the third quarter relates to the Roads function to the amount of R54,243,057 (45%) and Transfers and Subsidies revenue (42%) which includes the third instalment of the Equitable Share grant of R45,556,000. The other 13% revenue received was derived from agency services, interest revenue, sales of goods and services (i.e. fire services revenue, health services revenue and resorts revenue), rental revenue and other operational revenue.

**Operating Expenditure by source**

For the 3rd quarter of the financial year, the municipality recorded expenditure performance of **R121,969,513** against an adjusted budget of **R501,989,856 (YTDB: R363,532,783)**, representing **24%** of expenditure for the third quarter. This is in line with the expected performance of 25% for the quarter.

The salary related expenditure for the third quarter was **R75,042,040** to an adjusted budget of **R309,942,775 (YTDB: R234,688,863)** (which includes contributions to post-retirement benefits), representing **24%** spending of the budget for the third quarter.

The councillor remuneration expenditure for the third quarter amounts to **R3,465,490** to an adjusted budget of **R14,524,689 (YTDB: R10,924,286)**, representing **24%** of the budget.

Spending on contracted services was **R7,863,167** in the third quarter representing **18%** spending of an adjusted budget of **R43,127,511 (YTDB: R16,907,722)** for the quarter. This was not in line with the expected performance of 25% for the quarter and is due the following reasons:

1. Contracted services relating to the operating of the landfill site has been budgeted for during the mid-year adjustments budget, but no expenditure has been incurred to date. It is anticipated that the landfill site will be operational during the last quarter of the 2024/25 financial year.
2. The Municipal Systems Improvement Grant as gazetted to the amount of R2,054,000 has not been received to date. (allocation in kind)

The expenditure in respect of the roads agency function is integrated in the financial system and is reported as a department of the GRDM from July 2020.

Spending on operational expenditure was **R17,134,142** for the quarter, representing **23%** spending of an adjusted budget of **R75,968,936 (YTDB: R55,769,060)** (including Roads Budget). This is slightly below the expected performance of 25% for the quarter.

**Capital Expenditure**

The approved adjusted capital budget for the 2024/25 financial year totals **R188,619,195.** R183m relates to the construction of the Regional Waste Management Facility (RWMF) and commenced in quarter 3 of the financial year 2022/2023.

For the third quarter, capital expenditure was **R16,302,738** (including orders), representing **9%** spending of an adjusted budget of R188,619,195.

Refer to detailed capital expenditure performance on page 37.

**SECTION 2 – RESOLUTIONS**

**Municipal Financial Management Act, 56 of 2003 - SECTION 52: General responsibilities of the Mayor**

This is the resolution being presented to Council in the quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of section 52 of the Municipal Finance Management Act 56 of 2003.

**RECOMMENDATION:**

That Council takes note of the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 31 March 2025.

**SECTION 3 – EXECUTIVE SUMMARY**

**3.1 Introduction**

These figures are presented in terms of section 52(d) of the MFMA. The information is presented for the 3rd quarter ending 31 March 2025.

**3.2 Consolidated performance**

**3.2.1 Against annual budget (adjusted)**

***The actual and budgeted figures reported includes the Roads function.***

**Revenue by source**

The total revenue received by source for the 3rd quarter amounts to **R119,379,978**, against an adjusted budget of **R508,055,151 (YTDB: R379,114,271)**. This represents **23%** recording of revenue for the third quarter, which is slightly below the expected performance of 25% for the quarter.

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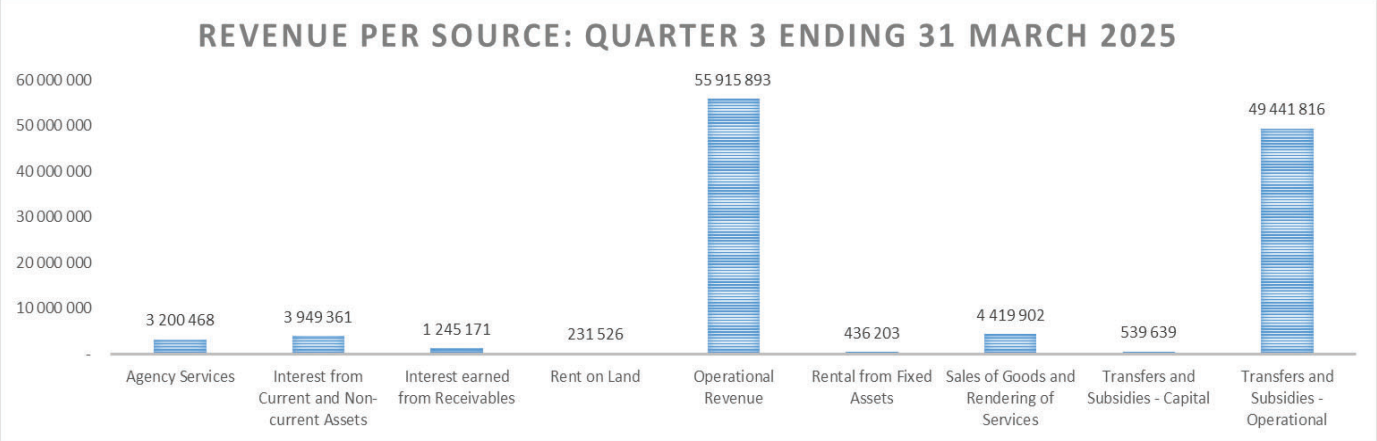
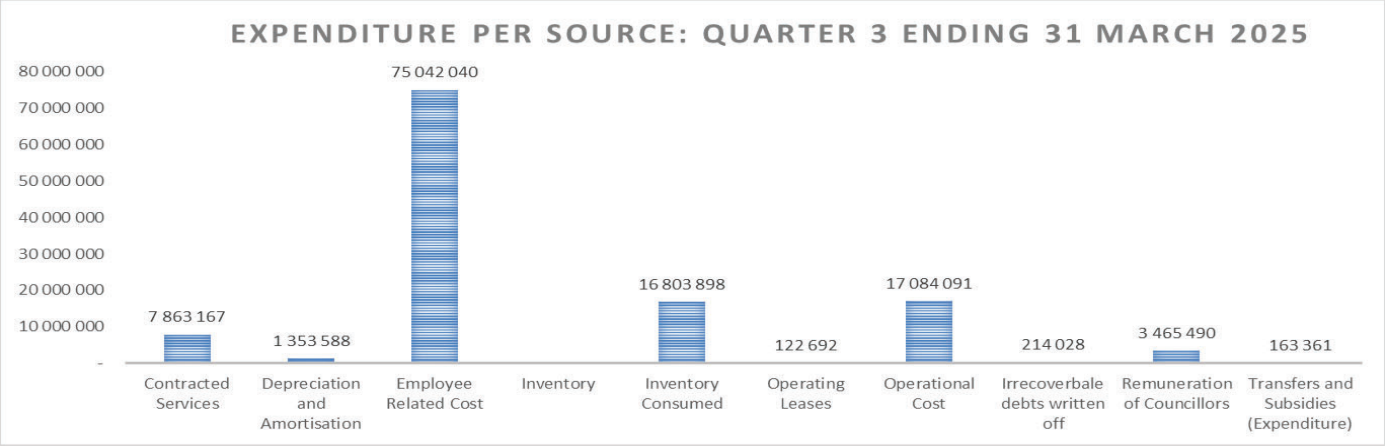



## Operating Expenditure by type

For the 3rd quarter of the financial year, the municipality recorded expenditure performance of **R121,969,513** against an adjusted budget of **R501,989,856 (YTDB: R363,532,783)**, representing **24%** of expenditure for the third quarter. This is in line with the expected performance of 25% for the quarter.




## Capital Expenditure

The approved adjusted capital budget for the 2024/25 financial year totals **R188,619,195.** R183m relates to the construction of the Regional Waste Management Facility (RWMF) and commenced in quarter 3 of the financial year 2022/2023.

For the third quarter, capital expenditure was **R16,302,738** (including orders), representing **9%** spending of an adjusted budget of R188,619,195.

Refer to detailed capital expenditure performance on page 37.

| CAPITAL BUDGET SPENDING - MARCH 2025 | | | | | | | |
|---|---|---|---|---|---|---|---|
| Number | Description | Funding source | Budget | Expenditure | Orders | Available | % Spent |
| 1 | Cell Phones - Finance Leases | Own revenue | 82 818 | - | - | 82 818 | 0% |
| 2 | Cell Phones - Finance Leases | Own revenue | 34 802 | - | - | 34 802 | 0% |
| 3 | Wireless Access Points | Own revenue | 9 000 | - | - | 9 000 | 0% |
| 4 | Monitors | Own revenue | 4 800 | - | 4 609 | 191 | 96% |
| 5 | Laptops | Own revenue | 217 500 | - | - | 217 500 | 0% |
| 6 | Personal Computers (PC) | Own revenue | 67 300 | - | - | 67 300 | 0% |
| 7 | MikroTik Routerboard RB750 | Own revenue | 2 400 | - | - | 2 400 | 0% |
| 8 | Sophos RED Devices | Own revenue | 19 000 | - | - | 19 000 | 0% |
| 9 | Appliances (Hotsprings) | Insurance refunds | 49 653 | 46 253 | 1 847 | 1 553 | 97% |
| 10 | Furniture / Equipment (Insurance Refunds) | Insurance refunds | 94 347 | - | - | 94 347 | 0% |
| 11 | Cell Phones - Finance Leases | Own revenue | 169 729 | - | - | 169 729 | 0% |
| 12 | Desk Chairs (Committee Services) | Own revenue | 23 000 | - | - | 23 000 | 0% |
| 13 | Chairs (HR) | Own revenue | 28 000 | - | - | 28 000 | 0% |
| 14 | Laptop (Task) | Own revenue | 15 000 | - | - | 15 000 | 0% |
| 15 | Podcast System | Own revenue | 33 742 | - | - | 33 742 | 0% |
| 16 | Microphone system for cameras and mobile d | Own revenue | 6 956 | 6 956 | - | 0 | 100% |
| 17 | Medical Chair | Own revenue | 24 000 | - | 17 843 | 6 157 | 74% |
| 18 | Cell Phones - Finance Leases | Own revenue | 136 602 | - | - | 136 602 | 0% |
| 19 | Water Truck 5'000 Liter | Grant | 1 248 390 | 1 233 335 | - | 15 055 | 99% |
| 20 | Hazardous Materials Equipment | Grant | 564 815 | - | - | 564 815 | 0% |
| 21 | Equipment | Grant | 650 000 | 539 639 | - | 110 361 | 83% |
| 22 | Building of Disaster Management Store | Grant | 750 000 | - | 56 255 | 693 745 | 8% |
| 23 | Hover Craft | Grant | 1 100 000 | - | - | 1 100 000 | 0% |
| 24 | Moveable 10'000 Liter Water Tank | Grant | 85 000 | - | - | 85 000 | 0% |
| 25 | Water Tank 5'500 Liter | Grant | 236 000 | - | 231 330 | 4 670 | 98% |
| 26 | Flat bed (to be used for District Hook Lift Truc | Grant | 88 000 | - | - | 88 000 | 0% |
| 27 | Mobile Generator Trailer | Grant | 191 000 | - | - | 191 000 | 0% |
| 28 | Cell Phones - Finance Leases | Own revenue | 125 436 | - | - | 125 436 | 0% |
| 29 | Laminating Machine: MHS: Klein Karoo | Own revenue | 2 000 | 1 599 | - | 401 | 80% |
| 30 | Equipment | Own revenue | 6 000 | 5 858 | - | 142 | 98% |
| 31 | Landfill Site: PPE | Borrowing | 182 553 905 | 38 177 590 | 4 770 459 | 139 605 856 | 24% |
| | | | **188 619 195** | **40 011 230** | **5 082 343** | **143 525 621** | **24%** |

## 3.3 Material variances from SDBIP

Attached to this report as Annexure is the SDBIP report for the 3rd quarter ending 31 March 2025.

Management of the SDBIP and achievement of actuals against KPI target are done via the Performance Management Section situated in the Office of the Municipal Manager.

## 3.4 Conclusion

Detailed analysis of the municipal performance for the 3rd quarter ending 31 March 2025 will be presented under the different sections of the report. More information regarding the municipal performance and explanations will be provided below.

# SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

## 4.1 Monthly budget statement

### 4.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

| Description | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | | – |
| Service charges | – | – | 13 051 | – | – | 9 788 | (9 788) | -100% | 13 051 |
| Investment revenue | 12 400 | 12 017 | 18 263 | 499 | 9 647 | 12 994 | (3 347) | -26% | 18 263 |
| Transfers and subsidies - Operational | 196 854 | 214 786 | 213 116 | 46 493 | 190 969 | 159 836 | 31 133 | 19% | 213 116 |
| Other own revenue | 225 520 | 249 615 | 258 711 | 24 459 | 180 706 | 192 816 | (12 110) | -6% | – |
| **Total Revenue (excluding capital transfers and contributions)** | **434 774** | **476 418** | **503 142** | **71 452** | **381 322** | **375 434** | **5 887** | **2%** | **503 142** |
| Employee costs | 308 454 | 299 649 | 309 943 | 24 507 | 227 769 | 234 689 | (6 920) | -3% | 309 943 |
| Remuneration of Councillors | 11 983 | 14 054 | 14 525 | 1 137 | 10 796 | 10 924 | (129) | -1% | 14 525 |
| Depreciation and amortisation | 6 435 | 5 960 | 9 283 | 451 | 4 061 | 6 962 | (2 901) | -42% | 9 283 |
| Interest | 4 664 | 75 | 138 | – | – | 103 | (103) | -100% | 138 |
| Inventory consumed and bulk purchases | 51 625 | 44 467 | 44 632 | 8 755 | 37 211 | 34 903 | 2 308 | 7% | 44 632 |
| Transfers and subsidies | 5 805 | 1 211 | 2 530 | 94 | 341 | 1 892 | (1 550) | -82% | 2 530 |
| Other expenditure | 79 172 | 110 852 | 120 940 | 10 949 | 68 461 | 74 060 | (5 599) | -8% | 120 940 |
| **Total Expenditure** | **468 139** | **476 268** | **501 990** | **45 894** | **348 638** | **363 533** | **(14 894)** | **-4%** | **501 990** |
| **Surplus/(Deficit)** | **(33 365)** | **150** | **1 152** | **25 558** | **32 683** | **11 901** | **20 782** | **175%** | **1 152** |
| Transfers and subsidies - capital (monetary | 13 072 | 4 200 | 4 913 | – | 1 773 | 3 680 | (1 907) | -52% | 4 913 |
| Transfers and subsidies - capital (in-kind) | 13 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(20 280)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | **18 875** | **121%** | **6 065** |
| Share of surplus/ (deficit) of associate | 108 | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(20 173)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | **18 875** | **121%** | **6 065** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **47 579** | **224 926** | **188 619** | **1 238** | **39 683** | **142 512** | **(102 829)** | **-72%** | **188 619** |
| Capital transfers recognised | 21 947 | 4 200 | 4 913 | – | 1 773 | 4 732 | (2 959) | -63% | 4 913 |
| Borrowing | 15 321 | 220 576 | 182 554 | 1 541 | 38 178 | 136 915 | (98 738) | -72% | 182 554 |
| Internally generated funds | **10 311** | **150** | **1 152** | **(303)** | **(268)** | **864** | **(1 132)** | **-131%** | **1 152** |
| **Total sources of capital funds** | **47 579** | **224 926** | **188 619** | **1 238** | **39 683** | **142 512** | **(102 829)** | **-72%** | **188 619** |
| **Financial position** | | | | | | | | | |
| Total current assets | 230 014 | 137 030 | 132 291 | | 281 416 | | | | 132 291 |
| Total non current assets | 355 895 | 581 792 | 535 231 | | 391 845 | | | | 535 231 |
| Total current liabilities | 85 416 | 75 516 | 91 728 | | 91 546 | | | | 91 728 |
| Total non current liabilities | 262 380 | 382 233 | 330 811 | | 309 146 | | | | 330 811 |
| Community wealth/Equity | **238 113** | **261 073** | **244 983** | | **272 570** | | | | **244 983** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | (30 492) | 83 473 | 7 383 | 20 286 | 31 024 | 16 839 | (14 186) | -84% | 7 383 |
| Net cash from (used) investing | (46 303) | (224 897) | (188 604) | (1 601) | (39 734) | (142 512) | (102 777) | 72% | (188 604) |
| Net cash from (used) financing | 117 572 | 204 978 | 77 625 | (45) | 63 011 | 36 000 | (27 011) | -75% | 77 625 |
| **Cash/cash equivalents at the month/year end** | **177 180** | **184 736** | **53 219** | **175 456** | **211 117** | **67 142** | **(143 974)** | **-214%** | **53 219** |
| **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 | 22 531 | 23 997 | 2 666 | 488 | 537 | 524 | 5 532 | 46 806 | 103 080 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 3 | – | – | – | – | – | 37 | 741 | 781 |

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **246 905** | **261 026** | **247 232** | **46 746** | **217 184** | **182 708** | 34 476 | 19% | **247 232** |
| Executive and council | | 240 008 | 253 317 | 224 252 | 46 110 | 213 457 | 165 752 | 47 705 | 29% | 224 252 |
| Finance and administration | | 6 898 | 7 709 | 22 980 | 636 | 3 727 | 16 956 | (13 229) | -78% | 22 980 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **11 907** | **17 114** | **20 312** | **861** | **11 005** | **16 023** | (5 018) | -31% | **20 312** |
| Community and social services | | – | – | 3 148 | 54 | 61 | 2 361 | (2 301) | -97% | 3 148 |
| Sport and recreation | | 8 866 | 11 289 | 9 534 | 682 | 6 961 | 7 939 | (978) | -12% | 9 534 |
| Public safety | | 2 567 | 5 245 | 6 065 | 17 | 2 816 | 4 549 | (1 733) | -38% | 6 065 |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | 474 | 580 | 1 565 | 109 | 1 168 | 1 174 | (7) | -1% | 1 565 |
| ***Economic and environmental services*** | | **189 154** | **202 478** | **216 695** | **23 844** | **154 905** | **162 521** | (7 615) | -5% | **216 695** |
| Planning and development | | 4 856 | 5 119 | 15 105 | 986 | 4 903 | 11 329 | (6 426) | -57% | 15 105 |
| Road transport | | 184 199 | 196 860 | 200 520 | 22 851 | 149 662 | 150 390 | (728) | 0% | 200 520 |
| Environmental protection | | 99 | 499 | 1 070 | 6 | 340 | 802 | (462) | -58% | 1 070 |
| ***Trading services*** | | **–** | **–** | **23 817** | **–** | **–** | **17 862** | **(17 862)** | -100% | **23 817** |
| Energy sources | | – | – | – | – | – | – | – | | – |
| Water management | | – | – | – | – | – | – | – | | – |
| Waste water management | | – | – | – | – | – | – | – | | – |
| Waste management | | – | – | 23 817 | – | – | 17 862 | (17 862) | -100% | 23 817 |
| ***Other*** | 4 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Total Revenue - Functional** | 2 | **447 966** | **480 618** | **508 055** | **71 452** | **383 095** | **379 114** | **3 980** | **1%** | **508 055** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **173 658** | **169 599** | **171 532** | **11 448** | **113 431** | **115 090** | (1 658) | -1% | **171 532** |
| Executive and council | | 67 158 | 53 716 | 62 739 | 2 709 | 36 062 | 47 006 | (10 944) | -23% | 62 739 |
| Finance and administration | | 103 404 | 112 572 | 105 024 | 8 403 | 74 506 | 65 211 | 9 295 | 14% | 105 024 |
| Internal audit | | 3 096 | 3 310 | 3 768 | 335 | 2 863 | 2 873 | (9) | 0% | 3 768 |
| ***Community and public safety*** | | **83 666** | **82 291** | **84 681** | **7 103** | **61 377** | **64 584** | (3 207) | -5% | **84 681** |
| Community and social services | | 8 591 | 6 871 | 10 493 | 465 | 5 436 | 7 979 | (2 543) | -32% | 10 493 |
| Sport and recreation | | 11 424 | 10 650 | 11 379 | 876 | 7 929 | 8 694 | (765) | -9% | 11 379 |
| Public safety | | 26 904 | 27 406 | 25 246 | 2 823 | 20 334 | 19 121 | 1 213 | 6% | 25 246 |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | 36 746 | 37 363 | 37 563 | 2 940 | 27 678 | 28 789 | (1 111) | -4% | 37 563 |
| ***Economic and environmental services*** | | **208 909** | **219 998** | **230 725** | **27 008** | **170 501** | **172 836** | (2 335) | -1% | **230 725** |
| Planning and development | | 16 324 | 15 208 | 25 742 | 3 820 | 16 790 | 21 644 | (4 854) | -22% | 25 742 |
| Road transport | | 188 663 | 200 520 | 200 420 | 22 863 | 150 473 | 147 782 | 2 691 | 2% | 200 420 |
| Environmental protection | | 3 922 | 4 270 | 4 564 | 325 | 3 237 | 3 409 | (172) | -5% | 4 564 |
| ***Trading services*** | | **3 300** | **2 726** | **13 484** | **220** | **2 089** | **9 949** | **(7 859)** | -79% | **13 484** |
| Energy sources | | – | – | – | – | – | – | – | | – |
| Water management | | – | – | – | – | – | – | – | | – |
| Waste water management | | – | – | – | – | – | – | – | | – |
| Waste management | | 3 300 | 2 726 | 13 484 | 220 | 2 089 | 9 949 | (7 859) | -79% | 13 484 |
| ***Other*** | | **1 827** | **1 656** | **1 567** | **115** | **1 240** | **1 075** | **165** | **15%** | **1 567** |
| **Total Expenditure - Functional** | 3 | **471 360** | **476 268** | **501 990** | **45 894** | **348 638** | **363 533** | **(14 894)** | **-4%** | **501 990** |
| **Surplus/ (Deficit) for the year** | | **(23 394)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | **18 875** | **121%** | **6 065** |

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

**Operating Revenue:**

Table C2 reflects the financial performance per Standard Classification and shows that most of the municipal funds are received under the Executive and Council classification and the Road Transport classification for the roads function performed on behalf of Provincial Government.

The total revenue received by source for the 3rd quarter amounts to **R119,379,978**, against an adjusted budget of **R508,055,151 (YTDB: R379,114,271)**. This represents **23%** recording of revenue for the third quarter, which is slightly below the expected performance of 25% for the quarter.

Majority of the revenue received for the third quarter relates to the Roads function to the amount of R54,243,057 (45%) and Transfers and Subsidies revenue (42%) which includes the third instalment of the Equitable Share grant of R45,556,000. The other 13% revenue received was derived from agency services, interest revenue, sales of goods and services (i.e. fire services revenue, health services revenue and resorts revenue), rental revenue and other operational revenue.

**Operating Expenditure**

For the 3rd quarter of the financial year, the municipality recorded expenditure performance of **R121,969,513** against an adjusted budget of **R501,989,856 (YTDB: R363,532,783)**, representing **24%** of expenditure for the third quarter. This is in line with the expected performance of 25% for the quarter.

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

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

**DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter**

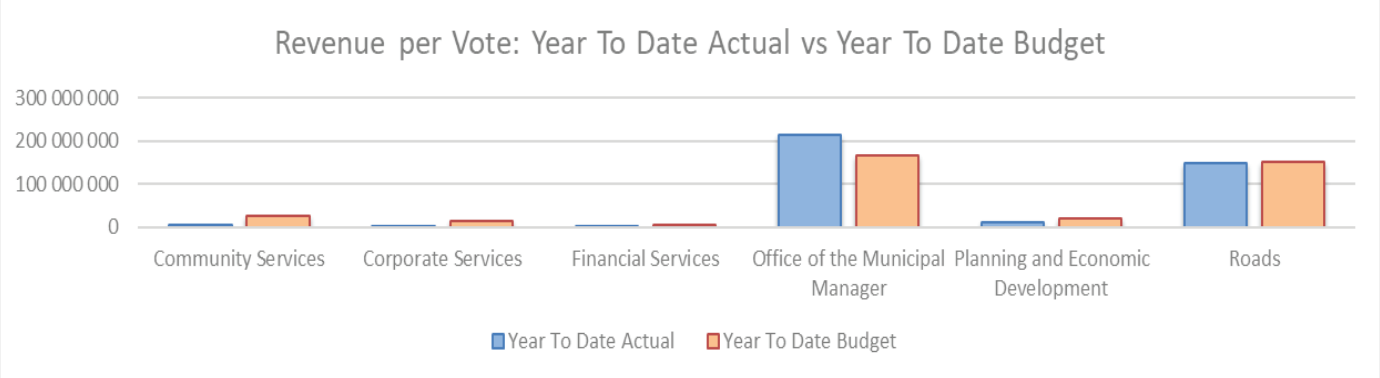
| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | | 240 008 | 253 317 | 224 252 | 46 110 | 213 457 | 165 752 | 47 705 | 28,8% | 224 252 |
| Vote 2 - Office of the Municipal Manager (cont) | | – | – | – | – | – | – | – | | – |
| Vote 3 - Financial Services | | 4 386 | 4 359 | 5 454 | 426 | 3 276 | 4 091 | (815) | -19,9% | 5 454 |
| Vote 4 - Financial Services (cont) | | (14) | – | – | – | – | – | – | | – |
| Vote 5 - Corporate Services | | 1 590 | 2 299 | 8 222 | 203 | 408 | 5 885 | (5 477) | -93,1% | 8 222 |
| Vote 6 - Corporate Services (cont) | | 929 | 1 042 | 9 303 | 0 | 0 | 6 977 | (6 977) | -100,0% | 9 303 |
| Vote 7 - Community Services | | 474 | 580 | 3 713 | 109 | 1 168 | 2 786 | (1 618) | -58,1% | 3 713 |
| Vote 8 - Community Services (cont) | | 2 635 | 5 717 | 31 924 | 77 | 3 197 | 23 943 | (20 746) | -86,6% | 31 924 |
| Vote 9 - Planning and Economic Development | | 37 | 37 | 5 027 | 383 | 817 | 3 773 | (2 956) | -78,3% | 5 027 |
| Vote 10 - Planning and Economic Development (cont) | | 10 182 | 11 945 | 15 050 | 883 | 7 343 | 11 413 | (4 069) | -35,7% | 15 050 |
| Vote 11 - Planning and Economic Development(cont2) | | 3 540 | 4 463 | 4 589 | 409 | 3 767 | 4 105 | (338) | -8,2% | 4 589 |
| Vote 12 - Roads | | 184 199 | 196 860 | 200 520 | 22 851 | 149 662 | 150 390 | (728) | -0,5% | 200 520 |
| Vote 13 - Roads (cont) | | – | – | – | – | – | – | – | | – |
| Vote 14 - Community Services (cont 2) | | – | – | – | – | – | – | – | | – |
| Vote 15 - | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **447 966** | **480 618** | **508 055** | **71 452** | **383 095** | **379 114** | **3 980** | **1,0%** | **508 055** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | | 73 105 | 61 460 | 70 418 | 3 319 | 40 811 | 52 197 | (11 386) | -21,8% | 70 418 |
| Vote 2 - Office of the Municipal Manager (cont) | | 6 884 | 6 893 | 7 408 | 731 | 5 741 | 5 648 | 93 | 1,6% | 7 408 |
| Vote 3 - Financial Services | | 20 675 | 19 983 | 21 408 | 1 578 | 14 860 | 16 832 | (1 972) | -11,7% | 21 408 |
| Vote 4 - Financial Services (cont) | | 6 000 | 6 181 | 6 056 | 463 | 4 703 | 4 655 | 48 | 1,0% | 6 056 |
| Vote 5 - Corporate Services | | 24 086 | 34 127 | 23 553 | 2 420 | 15 681 | 3 337 | 12 345 | 369,9% | 23 553 |
| Vote 6 - Corporate Services (cont) | | 27 761 | 30 412 | 40 037 | 4 534 | 29 540 | 32 174 | (2 635) | -8,2% | 40 037 |
| Vote 7 - Community Services | | 48 500 | 47 948 | 50 718 | 3 659 | 35 304 | 38 762 | (3 457) | -8,9% | 50 718 |
| Vote 8 - Community Services (cont) | | 32 894 | 33 161 | 43 264 | 3 319 | 24 775 | 32 492 | (7 717) | -23,7% | 43 264 |
| Vote 9 - Planning and Economic Development | | 16 175 | 14 726 | 6 586 | (1 313) | 5 638 | 3 061 | 2 577 | 84,2% | 6 586 |
| Vote 10 - Planning and Economic Development (cont) | | 21 007 | 18 531 | 19 696 | 1 519 | 13 194 | 15 261 | (2 066) | -13,5% | 19 696 |
| Vote 11 - Planning and Economic Development(cont2) | | 2 389 | 2 327 | 12 425 | 2 801 | 7 917 | 11 331 | (3 414) | -30,1% | 12 425 |
| Vote 12 - Roads | | 112 647 | 128 727 | 133 812 | 12 798 | 100 280 | 99 992 | 288 | 0,3% | 133 812 |
| Vote 13 - Roads (cont) | | 76 016 | 71 793 | 66 608 | 10 065 | 50 193 | 47 790 | 2 403 | 5,0% | 66 608 |
| Vote 14 - Community Services (cont 2) | | – | – | – | – | – | – | – | | – |
| Vote 15 - | | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | 2 | **468 139** | **476 268** | **501 990** | **45 894** | **348 638** | **363 533** | **(14 894)** | **-4,1%** | **501 990** |
| **Surplus/ (Deficit) for the year** | 2 | **(20 173)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | **18 875** | **121,1%** | **6 065** |

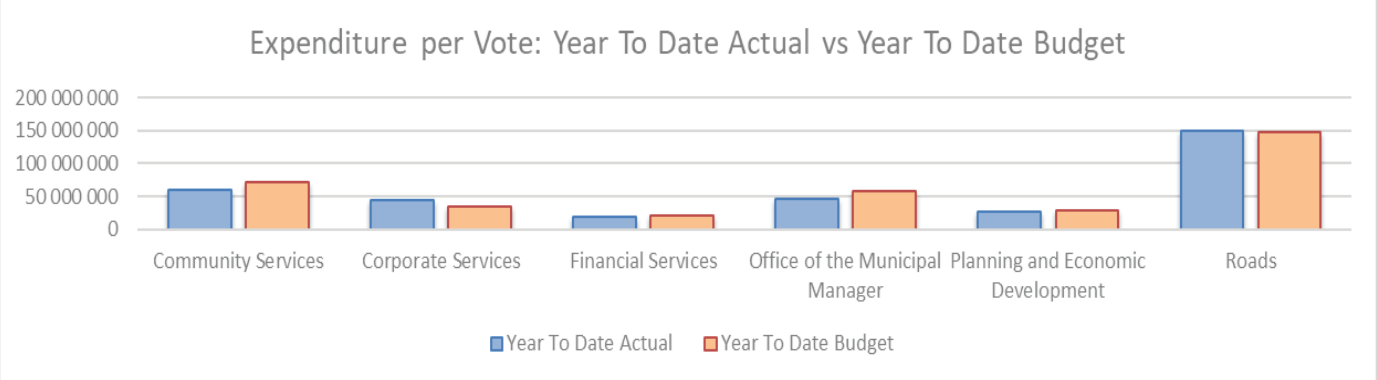
Revenue and expenditure reflect the operating performance per municipal vote.

Most of the municipal income is budgeted under the Office of the Municipal Manager and Roads votes. This is due to the equitable share and the roads agency service income budgeted under the Office of the Municipal Manager vote; and the roads income budgeted under the Roads vote. Planning and Economic Development (income from resorts) is the other main municipal function where income budgeting is recorded.

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

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


Revenue per Vote: Year To Date Actual vs Year To Date Budget
300 000 000
200 000 000
100 000 000
0
Community Services
Corporate Services
Financial Services
Office of the Municipal Manager
Planning and Economic Development
Roads
Year To Date Actual
Year To Date Budget


Expenditure per Vote: Year To Date Actual vs Year To Date Budget
200 000 000
150 000 000
100 000 000
50 000 000
0
Community Services
Corporate Services
Financial Services
Office of the Municipal Manager
Planning and Economic Development
Roads
Year To Date Actual
Year To Date Budget

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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | – | 0% | |
| Service charges - Water | | | | | | | | – | 0% | |
| Service charges - Waste Water Management | | | | | | | | – | 0% | |
| Service charges - Waste management | | – | – | 13 051 | – | – | 9 788 | (9 788) | -100% | 13 051 |
| Sale of Goods and Rendering of Services | | 11 727 | 16 875 | 19 797 | 703 | 9 896 | 15 734 | (5 838) | -37% | 19 797 |
| Agency services | | 18 489 | 24 214 | 24 214 | – | 12 371 | 16 564 | (4 193) | -25% | 24 214 |
| Interest | | | | | | | | – | 0% | |
| Interest earned from Receivables | | 5 222 | 6 224 | 8 277 | 422 | 3 745 | 5 935 | (2 190) | -37% | 8 277 |
| Interest from Current and Non Current Assets | | 12 400 | 12 017 | 18 263 | 499 | 9 647 | 12 994 | (3 347) | -26% | 18 263 |
| Dividends | | | | | | | | – | 0% | |
| Rent on Land | | 495 | 495 | 559 | 49 | 511 | 392 | 120 | 31% | 559 |
| Rental from Fixed Assets | | 1 586 | 1 763 | 1 892 | 155 | 1 397 | 1 335 | 62 | 5% | 1 892 |
| Licence and permits | | | | | | | | – | 0% | |
| Operational Revenue | | 188 526 | 201 316 | 201 732 | 23 130 | 152 519 | 151 177 | 1 342 | 1% | 201 732 |
| **Non-Exchange Revenue** | | | | | | | | – | 0% | |
| Property rates | | | | | | | | – | 0% | |
| Surcharges and Taxes | | – | – | – | – | – | – | – | 0% | – |
| Fines, penalties and forfeits | | | | | | | | – | 0% | |
| Licence and permits | | 68 | 71 | 642 | – | 267 | 481 | (214) | -44% | 642 |
| Transfers and subsidies - Operational | | 196 854 | 214 786 | 213 116 | 46 493 | 190 969 | 159 836 | 31 133 | 19% | 213 116 |
| Interest | | | | | | | | – | 0% | |
| Fuel Levy | | | | | | | | – | 0% | |
| Operational Revenue | | | | | | | | – | 0% | |
| Gains on disposal of Assets | | (618) | – | (623) | – | – | (467) | 467 | -100% | (623) |
| Other Gains | | 26 | (1 343) | 2 221 | – | – | 1 666 | (1 666) | -100% | 2 221 |
| Discontinued Operations | | | | | | | | – | 0% | |
| **Total Revenue (excluding capital transfers and contributions)** | | **434 774** | **476 418** | **503 142** | **71 452** | **381 322** | **375 434** | **5 887** | 2% | **503 142** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 308 454 | 299 649 | 309 943 | 24 507 | 227 769 | 234 689 | (6 920) | -3% | 309 943 |
| Remuneration of councillors | | 11 983 | 14 054 | 14 525 | 1 137 | 10 796 | 10 924 | (129) | -1% | 14 525 |
| Bulk purchases - electricity | | | | | | | | – | 0% | |
| Inventory consumed | | 51 625 | 44 467 | 44 632 | 8 755 | 37 211 | 34 903 | 2 308 | 7% | 44 632 |
| Debt impairment | | 3 874 | – | – | – | – | – | – | 0% | – |
| Depreciation and amortisation | | 6 435 | 5 960 | 9 283 | 451 | 4 061 | 6 962 | (2 901) | -42% | 9 283 |
| Interest | | 4 664 | 75 | 138 | – | – | 103 | (103) | -100% | 138 |
| Contracted services | | 24 036 | 45 667 | 43 128 | 4 049 | 18 983 | 16 908 | 2 075 | 12% | 43 128 |
| Transfers and subsidies | | 5 805 | 1 211 | 2 530 | 94 | 341 | 1 892 | (1 550) | -82% | 2 530 |
| Irrecoverable debts written off | | 1 602 | 1 000 | 1 650 | – | 1 614 | 1 238 | 376 | 30% | 1 650 |
| Operational costs | | 49 467 | 64 156 | 75 969 | 6 923 | 48 030 | 55 769 | (7 739) | -14% | 75 969 |
| Losses on Disposal of Assets | | 402 | – | 402 | – | – | 302 | (302) | -100% | 402 |
| Other Losses | | (209) | 28 | (209) | (23) | (166) | (157) | (9) | 6% | (209) |
| **Total Expenditure** | | **468 139** | **476 268** | **501 990** | **45 894** | **348 638** | **363 533** | **(14 894)** | -4% | **501 990** |
| **Surplus/(Deficit)** | | **(33 365)** | **150** | **1 152** | **25 558** | **32 683** | **11 901** | **20 782** | 175% | **1 152** |
| Transfers and subsidies - capital (monetary allocations) | | 13 072 | 4 200 | 4 913 | – | 1 773 | 3 680 | (1 907) | -52% | 4 913 |
| Transfers and subsidies - capital (in-kind) | | 13 | – | – | – | – | – | – | 0% | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(20 280)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | 18 875 | 121% | **6 065** |
| Income Tax | | | | | | | | – | 0% | |
| **Surplus/(Deficit) after income tax** | | **(20 280)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | 18 875 | 121% | **6 065** |
| 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** | **6 065** | **25 558** | **34 456** | **15 581** | 18 875 | 121% | **6 065** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | 0% | |
| Intercompany/Parent subsidiary transactions | | 108 | – | – | – | – | – | – | 0% | – |
| **Surplus/ (Deficit) for the year** | | **(20 173)** | **4 350** | **6 065** | **25 558** | **34 456** | **15 581** | 18 875 | 121% | **6 065** |

## Revenue by Source

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

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

| Revenue | Year To Date Actual (YTDA) | Year To Date Budget (YTDB) | YTDA/YTDB | Comment |
|---|---|---|---|---|
| Agency Services | 12 370 965 | 16 563 813 | 75% | Agency fee as per MOA with the Department of Infrastructure for the Roads function. There has not been any additional allocations to date. |
| Interest from Current and Non-current Assets | 9 646 953 | 12 993 672 | 74% | Interest as derived from the bank balance and investments/ call accounts at maturity date. |
| Interest earned from Receivables | 3 744 609 | 5 934 546 | 63% | Overdue debtor accounts less than anticipated to date. |
| Rent on Land | 511 174 | 391 652 | 131% | 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 | 152 519 286 | 151 176 829 | 101% | 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 | 1 396 832 | 1 335 321 | 105% | 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 | 9 895 583 | 15 733 789 | 63% | Camping fees and Fire services revenue was less than anticipated. Calitzdorp Hotsprings was closed during the year due to flood damages and re-opened in November 2024. The resort was again closed during February 2025 for an indefinite period.<br><br>Revenue relating to contributions from Petro SA regarding the Landfill Site has not yet been received. |
| Licences or Permits | 267 427 | 481 238 | 56% | Revenue from health certificate/licenses issued. |
| Transfers and Subsidies - Capital | 1 772 974 | 3 680 059 | 48% | Recognition of conditional grant revenue based on the grant expenditure incurred. |
| Transfers and Subsidies - Operational | 190 968 806 | 159 836 125 | 119% | 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** | **383 094 609** | **368 127 044** | **104%** | |

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the third quarter ending 31 March 2025 amounts to R4,419,902 (YTDA: R9,895,583 and YTDB: R15,733,789). The shortfall in YTDA vs YTDB is due to Camping fees and Fire services revenue being less than anticipated. Calitzdorp Hotsprings was closed during the year due to flood damages and

re-opened in November 2024. The resort was again closed during February 2025 for an indefinite period.

Revenue relating to contributions from Petro SA regarding the Landfill Site has not yet been received.

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. An amount of R3,200,468 (YTDA: R12,370,965 and YTDB: R16,563,831) was recorded for the third quarter ending 31 March 2025.

The agency fee for the month of March 2025 amounts to R1,757,679 and was captured to the incorrect account, therefore not reflecting in the revenue for the quarter. A correction journal will be processed in the next reporting period.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the third quarter ending 31 March 2025 amounted to R1,245,171 (YTDA: R3,744,609 and YTDB: R5,934,546). 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 3rd quarter ending 31 March 2025, interest received was R3,949,361 (YTDA: R9,646,953 and YTDB: R12,993,672).

Rent on Land:

The income received from rental on land amounts to R231,526 (YTDA: R511,174 and YTDB: R391,652) for the quarter ending 31 March 2025. 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 / facilities and equipment:

Rental of facilities and equipment for the third quarter ending 31 March 2025 amounted to R436,203 (YTDA: R1,396,832 and YTDB: R1,335,321). 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 R55,915,893 (YTDA: R152,519,286 and YTDB: R151,176,829) for the third quarter ending 31 March 2025. The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA.

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 was received in July 2024 and amounts to R75,927,000. The second tranche payment was received in December 2024, amounting to R60,741,000. The last trance payment was received in March 2025, amounting to R45,556,000.

The following conditional 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.

- Integrated Transport Planning Grant (R939,000), Human Settlements Grant (R1,311,235) Expanded Public Works Programme Grant (R463,000); and Western Cape Financial Management Capability Grant (R200,000) during February 2025.
- Rural Roads Asset Management Grant (R816,000); Municipal Service Delivery and Capacity Building Grant (R1,200,000) and Municipal Water Resilience Grant (R600,000) during March 2025.

**Expenditure by Type**

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

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

| Expenditure | Year To Date Actual (YTDA) | Year To Date Budget (YTDB) | YTDA/YTDB | Comment |
|---|---|---|---|---|
| Contracted Services | 18 982 562 | 16 907 722 | 112% | The following Contracted Services categories were higher than anticipated to date: (Majority relating to roads dept)<br>- Contractors<br>- Outsourced Services |
| Depreciation and Amortisation | 4 060 763 | 6 962 076 | 58% | Provision has been made for depreciation on a portion of the landfill site, which is anticipated to be operational during the financial year. |
| Employee Related Cost | 227 768 684 | 234 688 863 | 97% | Variance due to year-end transactions to be provided for in the annual financial statements e.g post retirement benefits, staff leave provision, etc. |
| Inventory | -165 564 | (156 501) | 106% | 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 | 37 210 912 | 34 902 976 | 107% | The following Inventory Consumed categories were higher than anticipated to date: (Majority relating to roads department.)<br>- Consumables<br>- Materials and Supplies |
| Irrecoverable Debts Written Off | 1 613 949 | 1 237 500 | 130% | Based on reports submitted to council for approval of write-offs. |
| Operational Cost | 48 030 086 | 55 769 060 | 86% | The following Operational Cost has been less than anticipated to date or invoices must still be loaded for payment e.g. SALGA, workmens compensation:<br>- Travel and Subsistence<br>- Hire Charges<br>- External Audit Fees<br>- Management Fees<br>- Professional Bodies, Memberships and Subscriptions (SALGA)<br>- Workmens Compensation Fund |
| Remuneration of Councillors | 10 795 656 | 10 924 286 | 99% | YTDA vs YTDB percentage is aligned. |
| Transfers and Subsidies (Expenditure) | 341 321 | 1 891 520 | 18% | Grants paid as per business plan.<br><br>The municipality received a grant allocation for the Western Cape Financial Management Capability Grant (R200,000) and Municipal Service Delivery and Capacity Building Grant (R1,000,000), of which the expenditure is included in the budget for transfers and subsidies (transfers has not yet been made to date), but actual expenditure must still be incurred. |
| **Grand Total** | **348 638 370** | **363 127 502** | **96%** | |

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the third quarter ending 31 March 2025 amounted to R78,507,530 (YTDA: R238,564,340 and YTDB: R245,613,149) of an adjusted budgeted amount of R324,467,464. The Remuneration related expenditure represents 64% of the total expenditure for the quarter.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies and amounts to R16,803,898 (YTD: R37,210,912 and YTDB: R34,902,976) for the third quarter ended 31 March 2025 against an adjusted budgeted amount of R44,631,746. The Inventory Consumed: Consumables & Materials and Supplies were higher than anticipated to date, majority relates to the roads department.

Depreciation and amortisation:

Depreciation and amortisation of R1,353,588 (YTDA: R4,060,763 and YTDB: R6,962,076) was recognised for the 3rd quarter ending 31 March 2025. Provision has been made for depreciation on a portion of the landfill site, which is anticipated to be operational during the financial year.

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 was performed and will be finalized 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:

Contracted services amounted to R7,863,167 (YTDA: R18,982,562 and YTDB: R16,907,722) for the third quarter ending 31 March 2025 against a total adjusted budgeted amount of R43,127,511.

Transfers and subsidies:

The transfers and subsidies expenditure for the third quarter ended 31 March 2025 amounts to R163,361 (YTDA: R341,321 and YTDB: R1,891,520) against an adjusted budgeted amount of R2,529,765. The municipality received a grant allocation for the Western Cape Financial Management Capability Grant (R200,000) and Municipal Service Delivery and Capacity Building Grant (R1,000,000), of which the expenditure is included under the budget for transfers and subsidies (transfers has not yet been made to date).

Operational costs:

Operational costs amount to R17,134,142 (YTDA: R48,030,086 and YTDB: R55,769,060) for the third quarter ended 31 March 2025 against an adjusted budgeted amount of R75,968,936.

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

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | | – | – | 83 | – | – | 62 | (62) | -100% | 83 |
| Vote 2 - Office of the Municipal Manager (cont) | | – | – | 41 | 7 | 7 | 31 | (24) | -77% | 41 |
| Vote 3 - Financial Services | | – | 150 | 179 | 17 | 46 | 133 | (86) | -65% | 179 |
| Vote 4 - Financial Services (cont) | | – | – | – | – | – | – | – | | – |
| Vote 5 - Corporate Services | | 4 | – | 232 | (109) | (109) | 174 | (283) | -163% | 232 |
| Vote 6 - Corporate Services (cont) | | 758 | – | 348 | – | – | 261 | (261) | -100% | 348 |
| Vote 7 - Community Services | | 1 807 | – | 3 227 | 2 | 2 | 3 046 | (3 044) | -100% | 3 227 |
| Vote 8 - Community Services (cont) | | 16 485 | 224 776 | 184 367 | 1 541 | 39 951 | 138 698 | (98 747) | -71% | 184 367 |
| Vote 9 - Planning and Economic Development | | – | – | – | – | – | – | – | | – |
| Vote 10 - Planning and Economic Development (cont) | | – | – | 6 | – | 6 | 6 | (0) | -2% | 6 |
| Vote 11 - Planning and Economic Development(cont2) | | – | – | 137 | – | – | 102 | (102) | -100% | 137 |
| Vote 12 - Roads | | – | – | – | – | – | – | – | | – |
| Vote 13 - Roads (cont) | | – | – | – | – | – | – | – | | – |
| Vote 14 - Community Services (cont 2) | | – | – | – | – | – | – | – | | – |
| Vote 15 - | | – | – | – | (220) | (220) | – | (220) | #DIV/0! | – |
| **Total Capital Multi-year expenditure** | 4,7 | **19 055** | **224 926** | **188 619** | **1 238** | **39 683** | **142 512** | **(102 829)** | **-72%** | **188 619** |
| **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 | | – | – | – | – | – | – | – | | – |
| Vote 6 - Corporate Services (cont) | | 61 | – | – | – | – | – | – | | – |
| Vote 7 - Community Services | | 18 985 | – | – | – | – | – | – | | – |
| Vote 8 - Community Services (cont) | | 2 612 | – | – | – | – | – | – | | – |
| Vote 9 - Planning and Economic Development | | – | – | – | – | – | – | – | | – |
| Vote 10 - Planning and Economic Development (cont) | | 3 736 | – | – | – | – | – | – | | – |
| Vote 11 - Planning and Economic Development(cont2) | | – | – | – | – | – | – | – | | – |
| Vote 12 - Roads | | – | – | – | – | – | – | – | | – |
| Vote 13 - Roads (cont) | | – | – | – | – | – | – | – | | – |
| Vote 14 - Community Services (cont 2) | | – | – | – | – | – | – | – | | – |
| Vote 15 - | | 319 | – | – | – | – | – | – | | – |
| **Total Capital single-year expenditure** | 4 | 28 524 | – | – | – | – | – | – | | – |
| **Total Capital Expenditure** | | **47 579** | **224 926** | **188 619** | **1 238** | **39 683** | **142 512** | **(102 829)** | **-72%** | **188 619** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **13 452** | **150** | **1 007** | **(85)** | **(56)** | **754** | (810) | -107% | **1 007** |
| Executive and council | | 2 872 | – | 83 | – | – | 62 | (62) | -100% | 83 |
| Finance and administration | | 10 579 | 150 | 925 | (85) | (56) | 692 | (748) | -108% | 925 |
| Internal audit | | | | | | | | – | | |
| ***Community and public safety*** | | **6 700** | **4 200** | **4 921** | **(218)** | **1 561** | **4 740** | (3 179) | -67% | **4 921** |
| Community and social services | | 2 027 | – | 3 100 | (220) | (220) | 2 950 | (3 170) | -107% | 3 100 |
| Sport and recreation | | 563 | – | 6 | – | 6 | 6 | (0) | -2% | 6 |
| Public safety | | 4 110 | 4 200 | 1 813 | – | 1 773 | 1 782 | (9) | -1% | 1 813 |
| Housing | | | | | | | | – | | |
| Health | | – | – | 2 | 2 | 2 | 2 | 0 | 6% | 2 |
| ***Economic and environmental services*** | | **12 094** | **–** | **137** | **–** | **–** | **102** | (102) | -100% | **137** |
| Planning and development | | 12 094 | – | 137 | – | – | 102 | (102) | -100% | 137 |
| Road transport | | – | – | – | – | – | – | – | | – |
| Environmental protection | | | | | | | | – | | |
| ***Trading services*** | | **15 334** | **220 576** | **182 554** | **1 541** | **38 178** | **136 915** | (98 738) | -72% | **182 554** |
| Energy sources | | | | | | | | – | | |
| Water management | | | | | | | | – | | |
| Waste water management | | | | | | | | – | | |
| Waste management | | 15 334 | 220 576 | 182 554 | 1 541 | 38 178 | 136 915 | (98 738) | -72% | 182 554 |
| ***Other*** | | | | | | | | – | | |
| **Total Capital Expenditure - Functional Classification** | 3 | **47 579** | **224 926** | **188 619** | **1 238** | **39 683** | **142 512** | **(102 829)** | **-72%** | **188 619** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 12 094 | – | – | – | – | – | – | | – |
| Provincial Government | | 9 853 | 4 200 | 4 913 | – | 1 773 | 4 732 | (2 959) | -63% | 4 913 |
| District Municipality | | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | – | – | – | – | – | – | | – |
| **Transfers recognised - capital** | | **21 947** | **4 200** | **4 913** | **–** | **1 773** | **4 732** | **(2 959)** | **-63%** | **4 913** |
| **Borrowing** | 6 | 15 321 | 220 576 | 182 554 | 1 541 | 38 178 | 136 915 | (98 738) | -72% | 182 554 |
| **Internally generated funds** | | 10 311 | 150 | 1 152 | (303) | (268) | 864 | (1 132) | -131% | 1 152 |
| **Total Capital Funding** | | **47 579** | **224 926** | **188 619** | **1 238** | **39 683** | **142 512** | **(102 829)** | **-72%** | **188 619** |

The approved adjusted capital budget for the 2024/25 financial year totals **R188,619,195.** R183m relates to the construction of the Regional Waste Management Facility (RWMF) and commenced in quarter 3 of the financial year 2022/2023.

For the third quarter, capital expenditure was **R16,302,738** (including orders), representing **9%** spending of an adjusted budget of R188,619,195.

A correction journal must be processed to reverse the above capital expenditure which reflects as a negative amount under the monthly and year to date actual columns. The correction will be made to recognise the above capital expenditure in period 14.

Refer to detailed capital expenditure performance on page 37.

### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

**DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter**

| 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 | 52 614 | 203 454 | 52 614 |
| Trade and other receivables from exchange transactions | | 56 775 | 11 179 | 61 067 | 57 582 | 61 067 |
| 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 | 2 870 | 4 200 | 2 870 |
| VAT | | 10 678 | 7 105 | 10 678 | 14 090 | 10 678 |
| Other current assets | | (1 256) | 5 475 | 722 | (2 249) | 722 |
| **Total current assets** | | **230 014** | **137 030** | **132 291** | **281 416** | **132 291** |
| **Non current assets** | | | | | | |
| Investments | | 16 | 28 | 16 | 16 | 16 |
| Investment property | | 65 839 | 65 948 | 65 729 | 65 780 | 65 729 |
| Property, plant and equipment | | 229 818 | 455 727 | 410 596 | 265 108 | 410 596 |
| Biological assets | | | | | | |
| Living and non-living resources | | | | | | |
| Heritage assets | | | | | | |
| Intangible assets | | 286 | – | (1 045) | 1 007 | (1 045) |
| Trade and other receivables from exchange transactions | | | | | | |
| Non-current receivables from non-exchange transactions | | 59 935 | 60 088 | 59 935 | 59 935 | 59 935 |
| Other non-current assets | | | | | | |
| **Total non current assets** | | **355 895** | **581 792** | **535 231** | **391 845** | **535 231** |
| **TOTAL ASSETS** | | **585 908** | **718 821** | **667 522** | **673 262** | **667 522** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | | | | | |
| Financial liabilities | | 3 503 | 663 | 12 037 | 6 503 | 12 037 |
| Consumer deposits | | 660 | 637 | 660 | 671 | 660 |
| Trade and other payables from exchange transactions | | 40 404 | 46 470 | 40 404 | 32 031 | 40 404 |
| Trade and other payables from non-exchange transactions | | 640 | 2 649 | 640 | 8 247 | 640 |
| Provision | | 31 226 | 24 134 | 29 005 | 31 226 | 29 005 |
| VAT | | 8 983 | 963 | 8 983 | 12 869 | 8 983 |
| Other current liabilities | | | | | | |
| **Total current liabilities** | | **85 416** | **75 516** | **91 728** | **91 546** | **91 728** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 114 063 | 239 923 | 182 494 | 160 816 | 182 494 |
| Provision | | 13 048 | 12 085 | 13 048 | 13 061 | 13 048 |
| Long term portion of trade payables | | | | | | |
| Other non-current liabilities | | 135 268 | 130 224 | 135 268 | 135 268 | 135 268 |
| **Total non current liabilities** | | **262 380** | **382 233** | **330 811** | **309 146** | **330 811** |
| **TOTAL LIABILITIES** | | **347 795** | **457 749** | **422 539** | **400 691** | **422 539** |
| **NET ASSETS** | 2 | **238 113** | **261 073** | **244 983** | **272 570** | **244 983** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated surplus/(deficit) | | 200 327 | 218 181 | 207 198 | 234 784 | 207 198 |
| Reserves and funds | | 37 786 | 42 891 | 37 786 | 37 787 | 37 786 |
| Other | | | | | | |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **238 113** | **261 073** | **244 983** | **272 570** | **244 983** |

## Financial ratios:

| **Current Ratio:** | (Current Assets / Current Liabilities) | | | |
|---|---|---|---|---|
| | Norm: 1.5 - 2.1 | | | |
| | | **31 March 2025** | **30 June 2024** | |
| Current Assets | | 281 416 478 | 223 892 027 | |
| Current Liabilities | | 91 545 529 | 84 027 857 | |
| Current ratio | | **3,07** | **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 31 March 2025, GRDM's current ratio is 3,07 times, which is higher than the norm. | | | | |

| **Net debtor days:** | ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365 | | | |
|---|---|---|---|---|
| | Norm: 30 days | | | |
| | | **31 March 2025** | **30 June 2024** | |
| Debtors closing balance after bad debt prov (excl. Roads debtor) | | 11 746 293 | 7 652 620 | |
| Billed revenue (excl. Roads claim) | | 28 561 769 | 34 990 194 | |
| | | 150 | 80 | *days* |
| **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 associcated with billing and payment of fire fighting services in the district. | | | | |
| GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process. | | | | |
| GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors. | | | | |

| **Debt to Revenue Ratio:** | (Total debt / Total revenue) x 100 | |
|---|---|---|
| | **31 March 2025** | |
| Total debt | 173 912 000 | |
| Total revenue | 383 094 609 | |
| | **45,40%** | |
| **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 constitues 45,40% of total 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 | |
|---|---|---|
| | **31 March 2025** | |
| Interest paid | 12 433 784 | |
| Total expenditure | 348 638 370 | |
| | **3,57%** | |
| **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 makes up 3,57% of all expenditure incurred, therefore it is not a significant expenditure item for GRDM and is within the norm of 7,5% or less as per the loan agreement. | | |

### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates | | | | | | | | – | | |
| Service charges | | – | – | 23 817 | – | – | 17 862 | (17 862) | -100% | 23 817 |
| Other revenue | | 38 473 | 44 883 | 44 215 | (3 810) | 63 359 | 32 217 | 31 142 | 97% | 44 215 |
| Transfers and Subsidies - Operational | | 196 102 | 411 646 | 410 803 | 57 345 | 203 770 | 308 101 | (104 331) | -34% | 410 803 |
| Transfers and Subsidies - Capital | | 8 264 | 4 200 | 4 913 | 600 | 5 747 | 3 680 | 2 067 | 56% | 4 913 |
| Interest | | 5 112 | 11 074 | 11 962 | – | – | 8 267 | (8 267) | -100% | 11 962 |
| Dividends | | | | | | | | – | | |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (275 084) | (388 254) | (488 189) | (33 848) | (237 773) | (353 186) | (115 413) | 33% | (488 189) |
| Interest | | (3 358) | (75) | (138) | – | (4 079) | (103) | 3 976 | -3843% | (138) |
| Transfers and Subsidies | | | | | | | | – | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **(30 492)** | **83 473** | **7 383** | **20 286** | **31 024** | **16 839** | **(14 186)** | **-84%** | **7 383** |
| **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 | 16 | – | – | – | – | | 16 |
| **Payments** | | | | | | | | | | |
| Capital assets | | (46 318) | (224 926) | (188 619) | (1 601) | (39 734) | (142 512) | (102 777) | 72% | (188 619) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(46 303)** | **(224 897)** | **(188 604)** | **(1 601)** | **(39 734)** | **(142 512)** | **(102 777)** | **72%** | **(188 604)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | – | | |
| Borrowing long term/refinancing | | 116 912 | 220 576 | 84 965 | – | 63 000 | 42 000 | 21 000 | 50% | 84 965 |
| Increase (decrease) in consumer deposits | | 660 | 637 | 660 | (45) | 11 | – | 11 | #DIV/0! | 660 |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | – | (16 235) | (8 000) | – | – | (6 000) | (6 000) | 100% | (8 000) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **117 572** | **204 978** | **77 625** | **(45)** | **63 011** | **36 000** | **(27 011)** | **-75%** | **77 625** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **40 777** | **63 553** | **(103 596)** | **18 640** | **54 301** | **(89 673)** | | | **(103 596)** |
| Cash/cash equivalents at beginning: | | 136 403 | 121 183 | 156 816 | 156 816 | 156 816 | 156 816 | | | 156 816 |
| Cash/cash equivalents at month/year end: | | 177 180 | 184 736 | 53 219 | 175 456 | 211 117 | 67 142 | | | 53 219 |

The municipal bank balance as at 31 March 2025 totals R103,156,780 and an amount of R68,865 for the Skills Mecca bank account. Investments made amounts to R95,000,000 and call account deposits R4,000,000. Total cash available at month-end is therefore R202,156,780.

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

| REPORTING MONTH: | 31 MARCH 2025 | |
|---|---|---|
| **Commitments against Cash & Cash Equivalents** | | |
| **ITEM** | **Previous Month R'000** | **Current Month R'000** |
| **Bank balance as at 31 March 2025** | **48 438 431,97** | **103 156 780,18** |
| **Other Cash & Cash Equivalents: Short term deposits** | **95 000 000,00** | **95 000 000,00** |
| **Other Cash & Cash Equivalents: Call accounts** | **4 000 000,00** | **4 000 000,00** |
| **Total Cash & Cash Equivalents** | **147 438 431,97** | **202 156 780,18** |
| **LESS:** | **162 168 642,31** | **218 127 271,61** |
| Unspent Conditional Grants | 5 772 868,41 | 8 246 664,63 |
| 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 | 36 587 018,84 | 40 277 219,90 |
| YTD Unspent Capital budget | 732 727,81 | 803 397,74 |
| YTD Unspent Operational budget | - | 14 894 412,92 |
| Equitable share received in advance | - | 30 370 666,67 |
| YTD Unspent Landfill Site Borrowing | 76 131 527,25 | 80 590 409,75 |
| **Sub total** | **-14 730 210,34** | **-15 970 491,43** |
| | | |
| **PLUS:** | **45 615 956,50** | **58 803 611,36** |
| VAT Receivable | 1 031 542,81 | 1 221 573,07 |
| Receivable Exchange | 11 260 069,68 | 11 700 303,72 |
| Department of Infrastructure | 33 324 344,01 | 45 881 734,57 |
| | **30 885 746,16** | **42 833 119,93** |
| | | |
| **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** | **- 6 904 321,84** | **5 043 051,93** |
| | | |
| **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** | **-8 517 287,84** | **3 430 085,93** |
| | | |
| **Total actual March 2025 expenditure excluding Roads (expenditure paid and taken into account in cash balance)** | **21 279 720,20** | **23 326 563,87** |

## PART 2 – SUPPORTING DOCUMENTATION

## SECTION 5 – DEBTORS' ANALYSIS

### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 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 | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | – | – | – | – | – | – | – | – | – | – | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | – | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | – | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | – | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | – | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | – | – | – | – | – | – | – | 11 | 11 | 11 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 364 | 370 | 378 | 377 | 382 | 381 | 2 662 | 13 181 | 18 095 | 16 983 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | 22 166 | 23 626 | 2 289 | 110 | 155 | 143 | 2 870 | 33 614 | 84 973 | 36 892 | – | – |
| **Total By Income Source** | **2000** | **22 531** | **23 997** | **2 666** | **488** | **537** | **524** | **5 532** | **46 806** | **103 080** | **53 886** | **–** | **–** |
| **2023/24 - totals only** | | | | | | | | | | – | – | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 23 | 39 | 74 | 41 | 90 | 40 | 733 | 4 101 | 5 139 | 5 003 | – | – |
| Commercial | 2300 | 22 414 | 23 780 | 411 | 409 | 411 | 410 | 3 725 | 41 010 | 92 569 | 45 964 | – | – |
| Households | 2400 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 2500 | 94 | 178 | 2 181 | 38 | 37 | 74 | 1 075 | 1 695 | 5 371 | 2 919 | – | – |
| **Total By Customer Group** | **2600** | **22 531** | **23 997** | **2 666** | **488** | **537** | **524** | **5 532** | **46 806** | **103 080** | **53 886** | **–** | **–** |

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.

## SECTION 6 – CREDITORS' ANALYSIS

### Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 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 | Total | |
| **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 | 3 | – | – | – | – | – | 37 | 741 | 781 | – |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – | – |
| Other | 0900 | – | – | – | – | – | – | – | – | – | – |
| Medical Aid deductions | 0910 | | | | | | | | | – | |
| **Total By Customer Type** | **1000** | 3 | – | – | – | – | – | 37 | 741 | 781 | – |

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

The reasons for long outstanding creditors include invoices not submitted by suppliers or unresolved disputes on certain invoices.

The municipality is continuously working towards resolving outstanding disputes on invoices and obtaining outstanding invoices.

## SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

### 7.1 Investment monitoring information

| | | Movements for the month | | | | | |
|---|---|---|---|---|---|---|---|
| | Balance as at 1 March 2025 | Investments matured | Investments made | Interest capitalised | Balance as at 31 March 2025 | Interest earned Month | Interest earned Year to date |
| ***Garden Route District Municipality*** | | | | | | | |
| *Standard Bank* | 22 500 000,00 | - | | - | 22 500 000,00 | - | 412 865,75 |
| *ABSA* | 25 000 000,00 | - | | - | 25 000 000,00 | - | 1 053 715,07 |
| *Nedbank* | - | - | | - | - | - | 622 701,37 |
| *African Bank* | 47 500 000,00 | - | | - | 47 500 000,00 | - | - |
| **BANK DEPOSITS** | **95 000 000,00** | **-** | **-** | **-** | **95 000 000,00** | **-** | **2 089 282,19** |

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 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

### 8.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **RECEIPTS:** | 1,2 | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **184 814** | **189 081** | **189 544** | **45 931** | **185 224** | **142 158** | **43 066** | **30,3%** | **189 544** |
| Local Government Equitable Share | | 178 333 | 182 224 | 182 224 | 45 556 | 182 224 | 136 668 | 45 556 | 33,3% | 182 224 |
| Energy Efficiency and Demand Side Management Grant | | 329 | – | – | – | – | – | – | | – |
| Expanded Public Works Programme Integrated Grant | | 2 180 | 1 545 | 1 545 | 188 | 1 062 | 1 159 | (97) | -8,4% | 1 545 |
| Infrastructure Skills Development Grant | | | | | | | | – | | |
| Local Government Financial Management Grant | | 1 000 | 1 000 | 1 000 | 50 | 433 | 750 | (317) | -42,2% | 1 000 |
| Municipal Disaster Relief Grant | 3 | | | | | | | – | | |
| Municipal Systems Improvement Grant | | – | 1 591 | 2 054 | – | – | 1 540 | (1 540) | -100,0% | 2 054 |
| Public Transport Network Grant | | 218 | – | – | – | – | – | – | | – |
| Rural Road Asset Management Systems Grant | | 2 754 | 2 721 | 2 721 | 137 | 1 505 | 2 041 | (536) | -26,3% | 2 721 |
| **Provincial Government:** | | **6 793** | **6 939** | **8 480** | **430** | **4 130** | **6 359** | **(2 229)** | **-35,1%** | **8 480** |
| Capacity Building | | 6 793 | 6 939 | 8 480 | 430 | 4 130 | 6 359 | (2 229) | -35,1% | 8 480 |
| **District Municipality:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Other grant providers:** | | **5 247** | **18 766** | **15 092** | **132** | **1 615** | **11 319** | (9 704) | -85,7% | **15 092** |
| *Other Grants Received* | | **5 247** | **18 766** | **15 092** | **132** | **1 615** | **11 319** | (9 704) | -85,7% | **15 092** |
| **Total Operating Transfers and Grants** | 5 | **196 854** | **214 786** | **213 116** | **46 493** | **190 969** | **159 836** | **31 133** | **19,5%** | **213 116** |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | 3 404 | – | – | – | – | – | – | | – |
| Energy Efficiency and Demand Side Management Grant | | 3 404 | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Provincial Government:** | | **9 681** | **4 200** | **4 913** | **–** | **1 773** | **3 680** | (1 907) | -51,8% | **4 913** |
| *Infrastructure* | | **4 429** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| *Capacity Building* | | **5 252** | **4 200** | **4 913** | **–** | **1 773** | **3 680** | (1 907) | -51,8% | **4 913** |
| **District Municipality:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| *Capacity Building* | | | | | | | | – | | |
| **Other grant providers:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| *[insert description]* | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Total Capital Transfers and Grants** | 5 | **13 085** | **4 200** | **4 913** | **–** | **1 773** | **3 680** | **(1 907)** | **-51,8%** | **4 913** |
| **TOTAL RECEIPTS OF TRANSFERS & GRANTS** | 5 | 209 939 | 218 986 | 218 029 | 46 493 | 192 742 | 163 516 | 29 226 | 17,9% | 218 029 |

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

## 8.2 Supporting Table C7

**DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter**

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **EXPENDITURE** | | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **183 655** | **188 582** | **193 211** | **15 497** | **141 583** | **149 054** | **(7 471)** | **-5,0%** | **193 211** |
| Equitable Share | | 177 271 | 181 725 | 185 891 | 15 122 | 138 583 | 144 111 | (5 528) | -3,8% | 185 891 |
| Energy Efficiency and Demand Side Management Grant | | 314 | – | – | – | – | – | – | | – |
| Expanded Public Works Programme Integrated Grant | | 2 179 | 1 545 | 1 545 | 188 | 1 062 | 1 132 | (70) | -6,2% | 1 545 |
| Local Government Financial Management Grant | | 940 | 1 000 | 1 000 | 50 | 433 | 624 | (191) | -30,6% | 1 000 |
| Municipal Systems Improvement Grant | | – | 1 591 | 2 054 | – | – | 1 540 | (1 540) | -100,0% | 2 054 |
| Rural Road Asset Management Systems Grant | | 2 746 | 2 721 | 2 721 | 137 | 1 505 | 1 647 | (142) | -8,6% | 2 721 |
| Public Transport Network Grant | | 205 | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Provincial Government:** | | **191 428** | **203 799** | **206 013** | **23 124** | **152 973** | **152 176** | **797** | **0,5%** | **206 013** |
| Infrastructure | | 185 103 | 196 860 | 196 520 | 22 694 | 148 843 | 145 191 | 3 652 | 2,5% | 196 520 |
| Capacity Building | | 6 325 | 6 939 | 9 493 | 430 | 4 130 | 6 985 | (2 854) | -40,9% | 9 493 |
| **District Municipality:** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Other grant providers:** | | **6 222** | **18 751** | **18 775** | **2 791** | **13 550** | **1 857** | 11 693 | 629,7% | **18 775** |
| Expenditure on Other Grants | | **6 222** | **18 751** | **18 775** | **2 791** | **13 550** | **1 857** | 11 693 | 629,7% | **18 775** |
| **Total operating expenditure of Transfers and Grants:** | | **381 304** | **411 132** | **418 000** | **41 412** | **308 106** | **303 087** | **5 019** | **1,7%** | **418 000** |
| **Capital expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | 12 094 | – | – | – | – | – | – | | – |
| Energy Efficiency and Demand Side Management Grant | | 12 094 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **9 853** | **4 200** | **4 913** | **–** | **1 773** | **4 732** | (2 959) | -62,5% | **4 913** |
| Capacity Building | | **9 853** | **4 200** | **4 913** | **–** | **1 773** | **4 732** | (2 959) | -62,5% | **4 913** |
| **District Municipality:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| | | | | | | | | – | | |
| **Other grant providers:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Total capital expenditure of Transfers and Grants** | | **21 947** | **4 200** | **4 913** | **–** | **1 773** | **4 732** | **(2 959)** | **-62,5%** | **4 913** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **403 251** | **415 332** | **422 913** | **41 412** | **309 879** | **307 819** | **2 060** | **0,7%** | **422 913** |

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act that stipulates reporting on all grant performance should be done from the receiving officer. RSC Equitable Share is an unconditional grant; hence the day-to-day running of the business is dependent on it.

## SECTION 9 – COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

### Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

| Summary of Employee and Councillor remuneration<br>R thousands | 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 |
| | 1 | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 7 451 | 8 927 | 10 214 | 765 | 7 529 | 7 804 | (275) | -4% | 10 214 |
| Pension and UIF Contributions | | 418 | 346 | 509 | 55 | 418 | 386 | 32 | 8% | 509 |
| Medical Aid Contributions | | 158 | 184 | 124 | 11 | 95 | 93 | 3 | 3% | 124 |
| Motor Vehicle Allowance | | 1 957 | 2 079 | 1 906 | 173 | 1 568 | 1 460 | 108 | 7% | 1 906 |
| Cellphone Allowance | | 1 144 | 1 169 | 948 | 78 | 715 | 718 | (3) | 0% | 948 |
| Housing Allowances | | 721 | 804 | 39 | – | 2 | (86) | 88 | -102% | 39 |
| Other benefits and allowances | | 134 | 545 | 785 | 56 | 468 | 550 | (82) | -15% | 785 |
| **Sub Total - Councillors** | | **11 983** | **14 054** | **14 525** | **1 137** | **10 796** | **10 924** | **(129)** | **-1%** | **14 525** |
| **% increase** | 4 | | **17,3%** | **21,2%** | | | | | | **21,2%** |
| **Senior Managers of the Municipality** | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 6 904 | 7 345 | 6 349 | 506 | 4 452 | 5 100 | (648) | -13% | 6 349 |
| Pension and UIF Contributions | | 1 447 | 960 | 773 | 63 | 555 | 643 | (88) | -14% | 773 |
| Medical Aid Contributions | | 227 | 301 | 402 | 23 | 194 | 313 | (119) | -38% | 402 |
| Overtime | | | | | | | | – | | |
| Performance Bonus | | 579 | 1 130 | 1 130 | (505) | 894 | 1 007 | (113) | -11% | 1 130 |
| Motor Vehicle Allowance | | 762 | 1 900 | 2 497 | 147 | 1 008 | 1 924 | (915) | -48% | 2 497 |
| Cellphone Allowance | | 137 | 146 | 137 | 11 | 103 | 110 | (7) | -7% | 137 |
| Housing Allowances | | 227 | 449 | 365 | 15 | 135 | 272 | (137) | -50% | 365 |
| Other benefits and allowances | | 17 | 17 | 24 | 2 | 18 | 22 | (4) | -18% | 24 |
| Payments in lieu of leave | | 176 | – | 176 | – | – | 132 | (132) | -100% | 176 |
| Long service awards | | | | | | | | – | | |
| Post-retirement benefit obligations | 2 | | | | | | | – | | |
| Entertainment | | | | | | | | – | | |
| Scarcity | | | | | | | | – | | |
| Acting and post related allowance | | (2) | 5 | – | – | – | (0) | 0 | -100% | – |
| In kind benefits | | | | | | | | – | | |
| **Sub Total - Senior Managers of Municipality** | | **10 475** | **12 252** | **11 853** | **263** | **7 360** | **9 524** | **(2 164)** | **-23%** | **11 853** |
| **% increase** | 4 | | **17,0%** | **13,2%** | | | | | | **13,2%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 178 052 | 179 894 | 182 614 | 16 915 | 139 311 | 135 034 | 4 277 | 3% | 182 614 |
| Pension and UIF Contributions | | 29 647 | 31 630 | 30 674 | 2 549 | 22 553 | 23 021 | (469) | -2% | 30 674 |
| Medical Aid Contributions | | 36 590 | 27 205 | 39 413 | 2 314 | 20 211 | 29 271 | (9 060) | -31% | 39 413 |
| Overtime | | 7 186 | 2 365 | 2 815 | 80 | 2 938 | 2 108 | 831 | 39% | 2 815 |
| Performance Bonus | | 18 116 | 13 878 | 14 013 | 2 | 13 575 | 13 647 | (72) | -1% | 14 013 |
| Motor Vehicle Allowance | | 12 226 | 12 837 | 12 737 | 1 278 | 11 063 | 9 568 | 1 495 | 16% | 12 737 |
| Cellphone Allowance | | 135 | 133 | 133 | 11 | 106 | 101 | 5 | 5% | 133 |
| Housing Allowances | | 2 607 | 2 651 | 2 603 | 534 | 2 172 | 1 959 | 214 | 11% | 2 603 |
| Other benefits and allowances | | 7 731 | 6 308 | 6 930 | 416 | 4 835 | 5 454 | (618) | -11% | 6 930 |
| Payments in lieu of leave | | 3 192 | 3 723 | 4 889 | 132 | 3 174 | 4 009 | (834) | -21% | 4 889 |
| Long service awards | | – | 1 402 | 538 | – | – | 403 | (403) | -100% | 538 |
| Post-retirement benefit obligations | 2 | 4 472 | 5 011 | – | 9 | 9 | – | 9 | #DIV/0! | – |
| Entertainment | | | | | | | | – | | |
| Scarcity | | | | | | | | – | | |
| Acting and post related allowance | | 1 247 | 360 | 731 | 3 | 461 | 591 | (130) | -22% | 731 |
| In kind benefits | | | | | | | | – | | |
| **Sub Total - Other Municipal Staff** | | **301 200** | **287 397** | **298 089** | **24 244** | **220 409** | **225 165** | **(4 756)** | **-2%** | **298 089** |
| **% increase** | 4 | | **-4,6%** | **-1,0%** | | | | | | **-1,0%** |
| **Total Parent Municipality** | | **323 658** | **313 703** | **324 467** | **25 644** | **238 564** | **245 613** | **(7 049)** | **-3%** | **324 467** |

Remuneration related expenditure (councillors and staff) for the third quarter ending 31 March 2025 amounted to R78,507,530 (YTDA: R238,564,340 and YTDB: R245,613,149) of an adjusted budgeted amount of R324,467,464.

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

The measurement of performance of the Municipality in terms of the implementation of the Service Delivery and Budget Implementation plan are reported in the indicated section below.

## SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

The table below provides information on capital budget spending:

| 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? |
|---|---|---|---|---|---|---|---|
| 71001104201 | 1 | Cell Phones - Finance Leases | - | 82 818 | - | In process | No challenges anticipated |
| 71201104201 | 2 | Cell Phones - Finance Leases | - | 34 802 | - | In process | No challenges anticipated |
| 71207104112 | 3 | Wireless Access Points | - | 9 000 | - | In process | No challenges anticipated |
| 71207104181 | 4 | Monitors | - | 4 800 | - | Orders issued to Supplier | No challenges anticipated |
| 71207104182 | 5 | Laptops | - | 217 500 | - | In process | No challenges anticipated |
| 71207104183 | 6 | Personal Computers (PC) | - | 67 300 | - | In process | No challenges anticipated |
| 71207104190 | 7 | MikroTik Routerboard RB750 | - | 2 400 | - | In process | No challenges anticipated |
| 71207104191 | 8 | Sophos RED Devices | - | 19 000 | - | In process | No challenges anticipated |
| 71213102371 | 9 | Appliances (Hotsprings) | - | 49 653 | 46 253 | Orders issued to Supplier | No challenges anticipated |
| 71213102466 | 10 | Furniture / Equipment (Insurance Refunds) | 150 000 | 94 347 | - | In process | No challenges anticipated |
| 71301104189 | 11 | Cell Phones - Finance Leases | - | 169 729 | - | In process | No challenges anticipated |
| 71302104055 | 12 | Desk Chairs (Committee Services) | - | 23 000 | - | In process | No challenges anticipated |
| 71305104079 | 13 | Chairs (HR) | - | 28 000 | - | In process | No challenges anticipated |
| 71309104101 | 14 | Laptop (Task) | - | 15 000 | - | In process | No challenges anticipated |
| 71311102499 | 15 | Podcast System | - | 33 742 | - | In process | No challenges anticipated |
| 71311102498 | 16 | Microphone system for cameras and mobile devices | - | 6 956 | 6 956 | Completed | Completed |
| 71207104080 | 17 | Medical Chair | - | 24 000 | - | Orders issued to Supplier | No challenges anticipated |
| 71412104201 | 18 | Cell Phones - Finance Leases | - | 136 602 | - | In process | No challenges anticipated |
| 71801330004 | 19 | Water Truck 5'000 Liter | 1 200 000 | 1 248 390 | 1 233 335 | Completed | Completed |
| 72305230111 | 20 | Hazardous Materials Equipment | - | 564 815 | 539 639 | Completed | Completed |
| 71601102327 | 21 | Equipment | - | 650 000 | - | In process | No challenges anticipated |
| 71601103126 | 22 | Building of Disaster Management Store | - | 750 000 | - | Orders issued to Supplier | No challenges anticipated |
| 71601330025 | 23 | Hover Craft | - | 1 100 000 | - | In process | No challenges anticipated |
| 71801330005 | 24 | Moveable 10'000 Liter Water Tank | - | 85 000 | - | In process | No challenges anticipated |
| 71801330006 | 25 | Water Tank 5'500 Liter | - | 236 000 | - | Orders issued to Supplier | No challenges anticipated |
| 71801330007 | 26 | Flat bed (to be used for District Hook Lift Truck) | - | 88 000 | - | In process | No challenges anticipated |
| 71801330008 | 27 | Mobile Generator Trailer | - | 191 000 | - | In process | No challenges anticipated |
| 71101104201 | 28 | Cell Phones - Finance Leases | - | 125 436 | - | In process | No challenges anticipated |
| 72305230006 | 29 | Laminating Machine: MHS: Klein Karoo | - | 2 000 | 1 599 | Completed | Completed |
| 72205102366 | 30 | Equipment | - | 6 000 | 5 858 | Completed | Completed |
| 74402100901 | 31 | Landfill Site: PPE | 220 575 909 | 182 553 905 | 38 177 590 | Orders issued to Supplier | Weekly progress provided to Management Committee and standing agenda item in Council meetings |
| Totals | | | 221 925 909 | 188 619 195 | 40 011 230 | | |

| Commitments against capital for the month March 2025 | | | |
|---|---|---|---|
| 71207104181 | 4 | Monitors | 4 609 |
| 71213102371 | 9 | Appliances (Hotsprings) | 1 847 |
| 71207104080 | 17 | Medical Chair | 17 843 |
| 71601103126 | 22 | Building of Disaster Management Store | 56 255 |
| 71801330006 | 25 | Water Tank 5'500 Liter | 231 330 |
| 74402100901 | 31 | Landfill Site: PPE | 4 770 459 |
| | **Total Commitments** | | **5 082 343** |

## SECTION 12 – OPERATIONAL PROJECTS PERFORMANCE

Refer to table below for the actual expenditure against the budgeted amounts for the largest operational projects budgeted for in the 2024/25 financial year:

| Vote Number | Cost Centre | Description | FULL YEAR TOTAL BUDGET | Quarter 1 | Quarter 2 | Quarter 3 | Year to date actual at the end of the 3rd Quarter 2024/25 | % Spent |
|---|---|---|---|---|---|---|---|---|
| 11312101201 | Training & Development | Facilitator - MMC | 1 272 333 | - | - | 1 235 823 | 1 235 823 | 97% |
| 13602010205 | Air quality control | Air Quality plan | 408 639 | 113 600 | 140 800 | 80 000 | 334 400 | 82% |
| 11413130191 | Regional planning | Maintenance of building: municipal offices | 262 747 | 185 788 | 6 229 | 60 746 | 252 763 | 96% |
| 11205001005 | FMG Interns | Collaborator Catalogue Requsition System | 240 000 | - | - | - | - | 0% |
| 11803001065 | Municipal Health Services: George | Samples and Specimens: George | 234 000 | - | 8 040 | 47 440 | 55 480 | 24% |
| 11601020172 | Fire fighting | Maintenance of Transport Assets:Emergency | 455 861 | 34 795 | 54 792 | 159 188 | 248 775 | 55% |
| 11804050214 | Municipal Health Services: Klein Karoo | Samples and Specimens: Klein Karoo | 208 000 | - | 11 926 | 63 048 | 74 975 | 36% |
| 11312110179 | Training & Development | Bursaries | 179 210 | - | - | - | - | 0% |
| 11601040172 | Fire fighting | Maintenance of Transport Assets:Conditional Ba | 118 436 | - | 15 508 | 102 542 | 118 050 | 100% |
| 12205000191 | Resorts: Calitzdorp Spa Resort | Maintenance of Buildings and Facilities -ExpOt | 275 450 | - | 237 684 | 2 568 | 240 252 | 87% |
| 13602030205 | Air quality control | Air Quality Sampling | 133 784 | 102 800 | - | 20 160 | 122 960 | 92% |
| 11805009101 | Municipal Health Services: Langeberg | Samples and Specimens: Mosselbay | 127 000 | 392 | 5 792 | 39 331 | 45 515 | 36% |
| 11805009102 | Municipal Health Services: Langeberg | Samples and Specimens: Hessequa | 127 000 | - | - | 39 424 | 39 424 | 31% |
| 11806009191 | Municipal Health Services: Lakes Areas | Samples & Specimens: Knysna | 127 000 | - | 6 612 | 52 009 | 58 621 | 46% |
| 11806009192 | Municipal Health Services: Lakes Areas | Samples & Specimens: Bitou | 127 000 | - | 7 177 | 49 883 | 57 059 | 45% |
| 11316000188 | OHS | Medical for Employees | 118 338 | - | 80 634 | - | 80 634 | 68% |
| 11312310167 | Training & Development | Internal Bursaries | 100 000 | - | 33 283 | 19 000 | 52 283 | 52% |
| 11413130172 | Regional planning | Maintenance of equipment | 99 780 | - | 39 829 | 37 894 | 77 723 | 78% |
| 12205250172 | Resorts: Calitzdorp Spa Resort | Maintenance of Equipment | 20 690 | 12 823 | 7 565 | - | 20 388 | 99% |
| 11405010156 | Tourism | World Travel Market | 89 000 | - | 89 000 | - | 89 000 | 100% |
| 12204006276 | Resorts: De Hoek Mountain Resort | Maintenance of Buildings and Facilities -ExpCo | 47 081 | - | 30 985 | - | 30 985 | 66% |
| 11316250144 | OHS | Maintenance of Fire Equipment | 65 415 | 61 649 | - | 257 | 61 906 | 95% |
| 12502006439 | Municipal Health Services: Administratio | Samples and Specimens -ExpOther expenditure | 20 882 | - | - | 1 776 | 1 776 | 9% |
| 11601000172 | Fire fighting | Maintenance of Transport Assets | 64 700 | - | - | 33 905 | 33 905 | 52% |
| 12202090191 | Resorts: De Hoek Mountain Resort | Maintenance of Community Assets:Outdoor Facili | 10 358 | 2 990 | - | 884 | 3 874 | 37% |
| 12205010191 | Resorts: Calitzdorp Spa Resort | Maintenance of Community Assets: Outdoor Facil | 26 396 | - | - | - | - | 0% |
| | | | **4 959 100** | **514 837** | **775 856** | **2 045 876** | **3 336 569** | **67%** |

## SECTION 13 – SECTION 11 WITHDRAWALS

# PROVINCIAL TREASURY

**Withdrawals from Municipal Bank Accounts**

**In accordance with Section 11, Sub-section 1 (b) to (j)**

| | | |
|---|---|---|
| **NAME OF MUNICIPALITY:** | GARDEN ROUTE DISTRICT MUNICIPALITY | |
| **MUNICIPAL DEMARCATION CODE:** | DC4 | |
| **QUARTER ENDED:** | 31-Mar-25 | |
| | **Amount** | **Reason for withdrawal** |
| **MFMA section 11.** (1) Only the *accounting officer* or the *chief financial officer* of a *municipality*, or any other senior financial *official* of the *municipality* acting on the written authority of the *accounting officer* may withdraw money or authorise the withdrawal of money from any of the *municipality*'s bank accounts, and may do so only - | | |
| (b) to defray expenditure authorised in terms of section 26(4); | none | |
| (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | none | |
| (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | none | |
| (e) to pay over to a person or organ of state money received by the *municipality* on behalf of that person or organ of state, including - | none | |
| (i) money collected by the *municipality* on behalf of that person or organ of state by agreement; or | none | |
| (ii) any insurance or other payments received by the *municipality* for that person or organ of state; | none | |
| (f) to refund money incorrectly paid into a bank account; | none | |
| (g) to refund guarantees, sureties and *security* deposits; | none | |
| (h) for cash management and *investment* purposes in accordance with section 13; | R 35 000 000,00 | Investments made for the 3rd Quarter |
| (i) to defray increased expenditure in terms of section 31; or | | |
| (j) for such other purposes as may be *prescribed*. | R 234 649 720,20 | Quarter 3 expenditure |
| (4) The *accounting officer* must within 30 days after the end of each *quarter* - | **Name and Surname:** | M Stratu |
| (a) table in the *municipal council* a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that *quarter*; and | **Rank/Position:** | Municipal Manager |
| (b) submit a copy of the report to the relevant *provincial treasury* and the *Auditor-General*. | **Signature:** | |

| **Tel number** | **Fax number** | **Email Address** |
|---|---|---|
| 448 031 320 | | geraldine@grdm.gov.za |

**The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.**

## SECTION 14 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE

54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

**OFFICE OF THE MUNICIPAL MANAGER**

Enquiries: Louise Hoek
Reference: 6/1/1 – 24/25
Date: 09 April 2025

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 STRAU, 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 quarter ended **31 March 2025**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name IVONNE STRAU

Accounting Officer of **GARDEN ROUTE DISTICT MUNICIPALITY (DC4).**

Signature

Date 10/4/2025

**PERFORMANCE MANAGEMENT**

**Quarter 3**

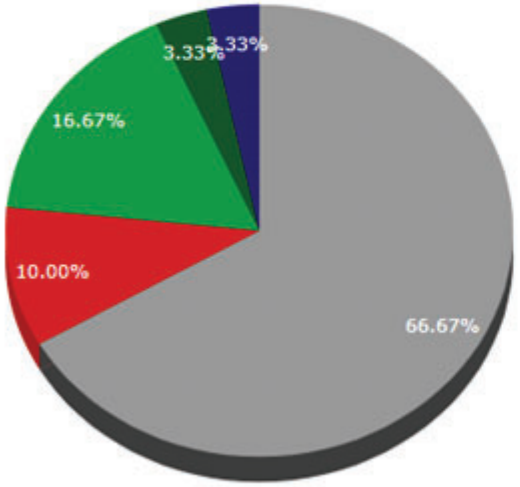
**January – March 2025**

# Top Layer KPI Report

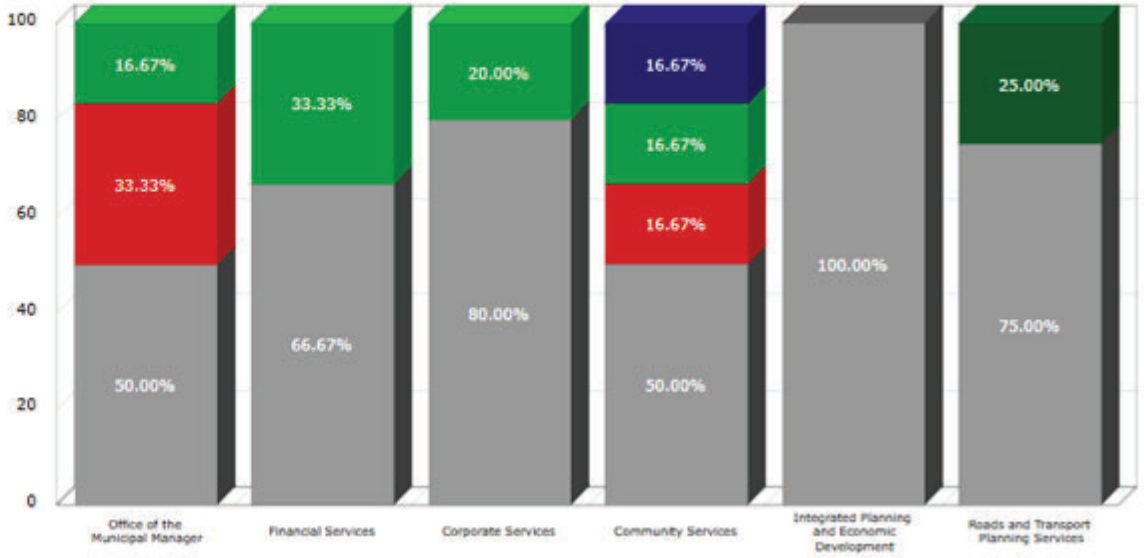
*Report drawn on 14 April 2025 at 10-31*

*for the months of Quarter ending March 2025 to Quarter ending March 2025.*

**Garden Route District Municipality**




**Responsible Directorate**



| | Garden Route District Municipality | Responsible Directorate | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Office of the Municipal Manager | Financial Services | Corporate Services | Community Services | Integrated Planning and Economic Development | Roads and Transport Planning Services | [Unspecified] |
| Not Yet Applicable | 20 (66.67%) | 3 (50.00%) | 4 (66.67%) | 4 (80.00%) | 3 (50.00%) | 3 (100.00%) | 3 (75.00%) | - |
| Not Met | 3 (10.00%) | 2 (33.33%) | - | - | 1 (16.67%) | - | - | - |
| Almost Met | - | - | - | - | - | - | - | - |
| Met | 5 (16.67%) | 1 (16.67%) | 2 (33.33%) | 1 (20.00%) | 1 (16.67%) | - | - | - |
| Well Met | 1 (3.33%) | - | - | - | - | - | 1 (25.00%) | - |
| Extremely Well Met | 1 (3.33%) | - | - | - | 1 (16.67%) | - | - | - |
| Did Not Occur | - | - | - | - | - | - | - | - |
| Total: | 30 | 6 | 6 | 5 | 6 | 3 | 4 | - |
| | 100% | 20.00% | 20.00% | 16.67% | 20.00% | 10.00% | 13.33% | - |

**Performance Key:**

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

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

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

**Met** = 100% Actual meets Target

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

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

**Annexure A**

| OFFICE OF THE MUNICIPAL MANAGER | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to Date |
| | | | | | Target | Actual | R | Corrective Measures/ Comment | Target | Actual |
| TL1 | Complete 90% of the Risk Based Audit Plan (RBAP) for the 2024/25 financial year by 30 June 2025 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100] | % of the Risk Based Audit Plan completed by 30 June 2025 | Good Governance | 100% | 50% | 50% | G | - | 90% | **50%** |
| TL2 | The percentage of the municipal capital budget spent on capital projects by 30 June 2025 [(Actual amount spent on capital projects /Total amount budgeted for capital projects) x 100] | % of capital budget spent by 30 June 2025 | Financial Viability | 91% | 40% | 24% | R | GRDM assisting with cession payments directly to supplier of materials and expediting payment of invoices to contractor and to assist with cash flow. Weekly site meetings.Implementation of penalties from 13 December 2024. Termination of the contractors contract on 05 March 2025; In process to appoint Construction Management Services Completion of Phase 1 will be done by means of emergency procurement. | 95% | **24%** |
| TL3 | Award 8 external bursaries to qualifying candidates by 30 June 2025 | Number of external bursaries awarded by June 2025 | Skilled Workforce and Community | 19 | 0 | | N/A | - | 8 | N/A |
| OFFICE OF THE MUNICIPAL MANAGER | | | | | | | | | | |

| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to date |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Target | Actual | R | Corrective Measures/ Comment | Target | Actual |
| TL4 | Strategic Risk register of the Organization submitted to Council by 30 June 2025 | Submit the Strategic Risk register to Council by 30 June 2025 | Good Governance | 1 | 0 | 0 | N/A | - | 1 | N/A |
| TL5 | Facilitate the Mid-Year Performance Review of the Municipal Manager and Senior Managers reporting Directly to the Municipal Manager by 31 March 2025 | Number of reviews facilitated | Skilled Workforce and Community | New KPI | 1 | 0 | R | Scheduled for 31 March, not all panel members were available. A new date has been set for 29 April 2025, depending on the availability of all panel members. | 1 | 0 |
| TL6 | Facilitate the Annual Performance Review of the Municipal Manager and Senior Managers reporting Directly to the Municipal Manager by 31 October 2024 | Number of reviews facilitated | Skilled Workforce and Community | New KPI | 0 | 0 | N/A | - | 1 | 1 |

| FINANCIAL SERVICES | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to Date |
| | | | | | Target | Actual | R | Corrective Measures/ Comment | Target | Actual |
| TL7 | Review the budget, cash and cash reserve policies in preparation for the final budget of 2024/25 and submit to Council by 31 March 2025 | Reviewed policies submitted to Council for approval by 31 March 2025 | Financial Viability | 1 | 1 | 1 | G | - | 1 | 1 |
| TL8 | Achieve cash coverage ratio of 3 months. Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2024[(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)] | Number of months that available cash is sufficient to cover the monthly operating expenditure | Financial Viability | 3.6 | 0 | 0 | N/A | - | 3 | N/A |
| TL9 | Achieve a current ratio of 1.5 (Current assets: Current liabilities) by 30 June 2025 | Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2025 | Financial Viability | 2.32 | 0 | 0 | N/A | - | 1.5 | N/A |
| TL10 | Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2024 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100] | % of debt coverage | Financial Viability | 26.37% | 0% | 0% | N/A | - | 45% | N/A |

| FINANCIAL SERVICES | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to Date |
| | | | | | Target | Actual | R | Corrective Measures/ Comment | Target | Actual |
| TL11 | Compilation of the Annual Financial Statements (AFS) for the 2023/24 financial year and submit to the Auditor- General (AG) by 31 August 2024 | Compilation and submission of the AFS to the AG by 31 August 2024 | Financial Viability | 1 | 0 | 0 | N/A | - | 1 | 1 |
| TL12 | Compile the Mid-year Financial Statements for the 2024/25 financial year and submit to Audit Performance and Audit Committee (APAC) by 28 February 2025 | Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2025 | Financial Viability | 1 | 1 | 1 | G | - | 1 | 1 |

| CORPORATE SERVICES | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL13 | Develop an Organisational Skills Development Plan for 2025/26 and submit to Council by 30 June 2025 | Organisational Skills Development Plan for 2025/26 submitted by 30 June 2025 | Skilled Workforce and Community | 1 | 0 | 0 | N/A | - | 1 | N/A |
| TL14 | Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2024/25 financial year in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals) | Number of people appointed in the three highest levels of management in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals) | Skilled Workforce and Community | 2 | 0 | 0 | N/A | - | 1 | N/A |
| TL15 | Spend 1% of personnel budget on training by 30 June 2025 [(Actual total training expenditure/total personnel budget) x 100] | % of the personnel budget spent on training by 30 June 2025 | Skilled Workforce and Community | 1% | 0 | 0 | N/A | - | 1% | N/A |
| TL16 | Limit vacancy rate to 10% of budgeted post by 30 June 2025[(Number of funded posts vacant/number of funded posts) x 100] | % vacancy rate | Skilled Workforce and Community | 9.17% | 0% | 0% | N/A | - | 10% | N/A |
| TL17 | Submit the GRSM Skills Mecca Progress reports linking to the Growth and Development Strategy to Council on a quarterly basis | Number of reports submitted | Skilled Workforce and Community | 4 | 1 | 1 | G | - | 4 | 3 |

| INTEGRATED PLANNING AND ECONOMIC DEVELOPMENT | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL18 | Report bi-annually to Council on the progress in terms of the Growth and Development Strategy initiatives within the District | Number of reports submitted | Growing an Inclusive District Economy | 2 | 0 | 0 | N/A | - | 2 | 1 |
| TL19 | Create job opportunities through the Expanded Public Works Programme (EPWP) for the organisation by 30 June 2025 | Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2025 | Growing an Inclusive District Economy | 670 | 0 | 0 | N/A | - | 246 | 218 |
| TL20 | Develop the terms of reference for the proposals for operating and managing Calitzdorp Hot Springs, De Hoek Mountain Resort and Victoria Bay Restaurant by 30 September 2025 | % of project budget spent | Growing an Inclusive District Economy | New KPI | 0 | 0 | N/A | - | 1 | 1 |

| ROADS AND TRANSPORT SERVICES | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/ Comment | Target | Actual |
| TL21 | Create 60 job opportunities through the Roads Services by 30 June 2025 | Number of Jobs created by 30 June 2025 | Skilled Workforce and Community | 118 | 0 | 0 | N/A | | 60 | 104 |
| TL22 | Spent 95% of the roads budget allocation by 31 March 2025 (Actual expenditure divided by approved allocation received) | % of the roads spent by 31 March 2025 | Financial Viability and Sustainability | 98.8% | 95% | 100.79% | G2 | - | 95% | 100.79 % |
| TL23 | Reseal 41.09 km of roads by 30 June 2025 | Number of km's of roads resealed | Bulk Infrastructure Co-ordination | 32.59 | 0 | 0 | N/A | - | 41.09 | N/A |
| TL24 | Regravel 29.52 km of roads by 30 June 2025 | Number of km's of roads regravelled by 30 June 2025 | Bulk Infrastructure Co-ordination | 2.49 | 0 | 0 | N/A | - | 29.52 | N/A |

| COMMUNITY SERVICES | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL25 | Spend 95% of the project budget for new transport assets by 30 June 2025 [(Actual amount spent on project /Total amount budgeted for project) x 100] | % of project budget spent | Healthy and Socially Stable Communities | New KPI | 60% | 98.79% | B | - | 95% | G2<br>98.79% |
| TL26 | Conduct a Garden Route Clean Fires Air Quality Awareness Campaign at Primary Schools by 30 June 2025 | Number of awareness campaigns conducted | Sustainable Environmental Management and Public Safety | Determined after the completion of the audit on APR & AFS | 0 | 0 | N/A | | 1 | N/A |
| TL27 | Submit quarterly RWMF Project progress reports to Council | Number of reports submitted | Sustainable Environmental Management and Public Safety | Determined after the completion of the audit on APR & AFS | 1 | 1 | G | | 4 | O<br>3 |
| TL28 | Spend 95% of the project budget for the Regional Waste Management Facility by 30 June 2025 [(Actual amount spent on project /Total amount budgeted for project) x 100] | % of project budget spent | Sustainable Environmental Management and Public Safety | Determined after the completion of the audit on APR & AFS | 60% | 24% | R | 1. GRDM assisting with cession payments directly to supplier of materials and expediting payment of invoices to contractor and to assist with cash flow. 2. Weekly site meetings. 3. Implementation of penalties from 13 December 2024. Termination of the contractors contract on 05 | 95% | R<br>24% |

| COMMUNITY SERVICES | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending March 2025 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| | | | | | | | | March 2025; In process to appoint Construction Management Services Completion of Phase 1 will be done by means of emergency procurement. | | |
| TL29 | Compile the Garden Route District Air Quality Management Plan and submit to Council by 30 June 2025 | Plan submitted to Council by 30 June 2025 | Healthy and Socially Stable Communities | Determined after the completion of the audit on APR & AFS | 0 | 0 | N/A | - | 1 | N/A |
| TL30 | Compile the Garden Route District Veld and Forest Master Plan and submit to Council by 30 June 2025 | Master Plan submitted to Council by 30 June 2025 | Healthy and Socially Stable Communities | New Performance Indicator for 2024/2025 | 0 | 0 | N/A | | 1 | N/A |

BACK TO AGENDA