



2023/2024
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M10: 30 April 2024



Garden Route District Municipality
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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDB – Year to Date Budget

YTDA – Year to Date Actual

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 30 April 2024.

Section 2 – Executive summary

2.1 Introduction

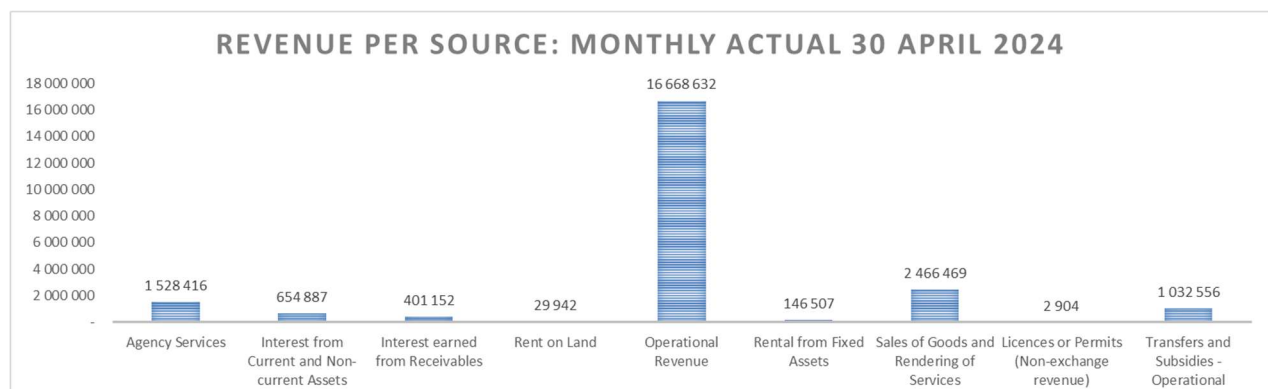
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

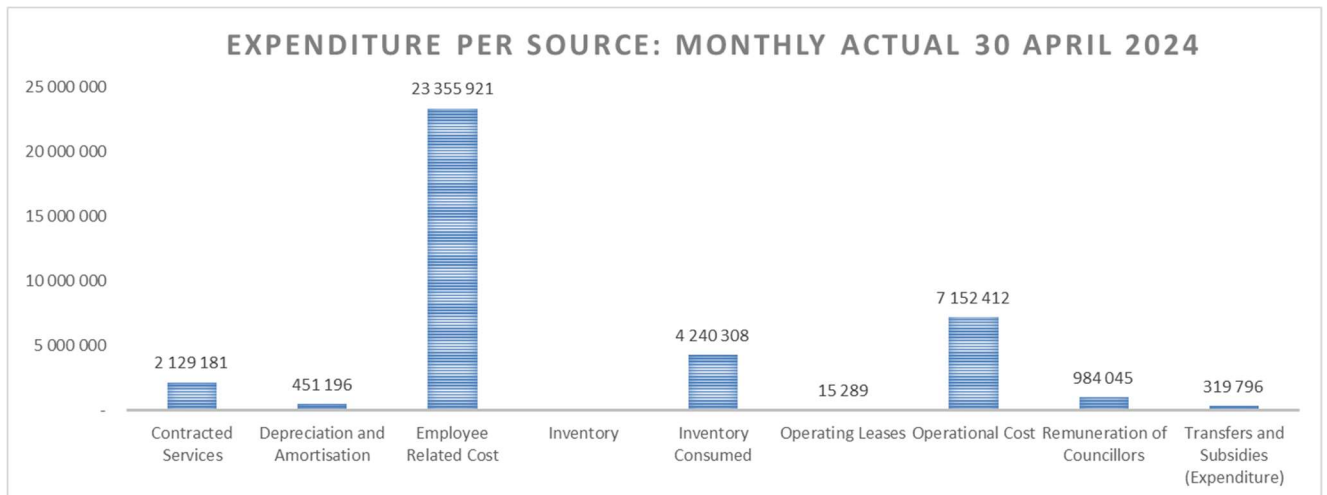
Revenue by source

The total revenue received for the month ended 30 April 2024 amounted to **R22,931,464 (YTDA: R418,245,441 and YTDB: R409,852,411)** which represents **5%** of the total adjusted budgeted figure of **R491,822,893 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 30 April 2024 amounted to **R38,582,237 (YTDA: R387,517,458 and YTDB: R408,474,947)** with a total adjusted budgeted figure of **R490,169,936 (including Roads)**. The operational expenditure for the month is **8%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R24,339,966 (63%** of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R53,316,191**. Capital expenditure of **R35,612,961 (including orders)** was recorded for the period ended 30 April 2024. The largest item on the capital budget (R32,000,000) is the construction of the regional landfill site (actual expenditure on the landfill site to date (including orders) is R 18,945,082). Construction commenced to the end of the 2022/2023 financial year.

NOTE:

All YTDB amounts were re-calculated manually (total budget/12*10), as the YTDB reflected on the C-schedules are incorrectly calculated by the system after the release of the adjustment budget. Helpdesk ticket has been lodged with the service provider and Vesta developers are busy addressing this issue.

CAPITAL BUDGET SPENDING AS AT 30 APRIL 2024						
Number	Description	Budget	Expenditure	Orders	Available	% Spent
1	Upgrading of buildings - Retrofitting EEDS	3 440 000	1 607 150	1 174 174	658 675	81%
2	Council Chambers Chairs	281 400	-	-	281 400	0%
3	Wireless Access Points	34 613	34 613	-	0	100%
4	QNAP Backup Storage	71 287	71 287	-	0	100%
5	Monitor	2 477	2 477	-	-	100%
6	ICT Network Equipment / Tools	57 800	-	-	57 800	0%
7	Low Powered Servers	31 900	-	-	31 900	0%
8	UPS	6 000	-	-	6 000	0%
9	2 Bay M.2 Docking Stations	4 000	-	-	4 000	0%
10	Finger Scanners	106 600	-	-	106 600	0%
11	Network Equipment	10 313	10 312	-	1	100%
12	Inverters	113 432	113 432	-	0	100%
13	USB Type-C Port Replicators	5 480	5 480	-	-	100%
14	Monitors	7 398	6 196	-	1 202	84%
15	Laptops	135 000	-	36 692	98 308	27%
16	Personal Computers (PC)	120 000	-	-	120 000	0%
17	Monitors (Standard & Large)	18 300	-	-	18 300	0%
18	Port Replicator	4 000	-	-	4 000	0%
19	ManageEngine Perpetual Licenses	35 000	-	-	35 000	0%
20	Medical Chair	5 000	4 331	-	669	87%
21	Flood Response Vehicle	2 500 000	-	2 500 000	-	100%
22	Water Truck 5'000 Liter	1 200 000	-	-	1 200 000	0%
23	Flood Response Vehicle CRR	112 082	-	52 081	60 001	46%
24	Mobile Generator Trailer	73 451	-	73 451	0	100%
25	Mobile Generator Trailer CRR	21 686	-	21 686	-	100%
26	Repeater	219 602	219 601	-	1	100%
27	Mobile Generators	1 526 549	1 526 549	-	0	100%
28	Firestation: George	5 706 821	5 465 323	-	241 498	96%
29	Firestation: George	3 000 000	3 000 000	-	-	100%
30	Firefighting Vehicle (bakkie)	981 000	-	-	981 000	0%
31	Vehicle (bakkie)	800 000	580 789	22 494	196 716	75%
32	Hazmat Rescue & Fire Equipment	150 000	130 195	9 565	10 241	93%
33	Hazardous Materials Equipment	500 000	-	-	500 000	0%
34	Landfill Site: PPE	32 000 000	18 014 931	930 151	13 054 918	59%
35	Drone: Donated PPE	35 000	-	-	35 000	0%
		53 316 191	30 792 666	4 820 294	17 703 230	67%
Percentage spent	Colour					
0% - 50%						
51% - 75%						
76% - 100%						

Refer to page 21 for detail on capital budget progress.

2.3 Material variances from SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable. Variances above 10% are briefly explained under the revenue by source and expenditure by type sections below (refer to pages 14 to 19).

2.4 Remedial or corrective steps

Head of Departments monitor monthly income and expenditure reports, ensure spending is within budget and is aligned to the IDP's Strategic Goals. Departments invite officials from the BTO office to

the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries. The service provider is in progress of addressing the system related issues. Issues have been logged with the service provider's helpdesk for system issues.

Conclusion

Detailed analysis of the municipal performance for the month ended 30 April 2024 is presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	37 688	-	-	-	12 563	(12 563)	-100%	-
Investment revenue	10 253	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	189 810	212 004	213 905	1 033	193 212	177 912	15 300	9%	213 905
Other own revenue	215 865	268 245	264 102	21 899	218 526	224 390	(5 865)	-3%	-
Total Revenue (excluding capital transfers and contributions)	415 928	517 937	478 007	22 931	411 738	414 865	(3 127)	-1%	478 007
Employee costs	279 902	300 666	288 315	23 356	247 185	242 573	4 612	2%	288 315
Remuneration of Councillors	12 306	14 216	13 397	984	10 486	11 437	(951)	-8%	13 397
Depreciation and amortisation	5 766	5 106	5 960	451	4 512	4 682	(170)	-4%	5 960
Interest	148	8 820	1 428	-	603	3 654	(3 051)	-83%	1 428
Inventory consumed and bulk purchases	51 426	51 861	56 162	4 240	45 407	45 226	181	0%	56 162
Transfers and subsidies	4 642	2 501	2 348	320	1 744	2 007	(263)	-13%	2 348
Other expenditure	79 533	149 034	122 560	9 231	77 581	115 516	(37 935)	-33%	122 560
Total Expenditure	433 724	532 204	490 170	38 582	387 517	425 095	(37 577)	-9%	490 170
Surplus/(Deficit)	(17 796)	(14 267)	(12 163)	(15 651)	24 220	(10 230)	34 450	-337%	(12 163)
Transfers and subsidies - capital (monetary allocations)	3 765	8 481	13 781	-	6 481	11 321	(4 840)	-43%	13 781
Transfers and subsidies - capital (in-kind)	3 284	-	35	-	-	18	(18)	-100%	35
Surplus/(Deficit) after capital transfers & contributions	(10 747)	(5 786)	1 653	(15 651)	30 701	1 109	29 592	2669%	1 653
Share of surplus/ (deficit) of associate	108	-	-	-	27	-	27	#DIV/0!	-
Surplus/ (Deficit) for the year	(10 640)	(5 786)	1 653	(15 651)	30 728	1 109	29 619	2672%	1 653
Capital expenditure & funds sources									
Capital expenditure	39 537	158 300	53 316	2 484	30 793	81 028	(50 236)	-62%	53 316
Capital transfers recognised	3 149	8 481	13 221	352	6 134	11 041	(4 907)	-44%	13 221
Borrowing	18 192	143 981	32 000	1 875	18 015	63 994	(45 979)	-72%	32 000
Internally generated funds	18 196	5 838	8 095	257	6 644	5 994	650	11%	8 095
Total sources of capital funds	39 537	158 300	53 316	2 484	30 793	81 028	(50 236)	-62%	53 316
Financial position									
Total current assets	173 080	149 940	147 615	-	174 210	-	-	-	147 615
Total non current assets	314 101	482 146	362 826	-	339 250	-	-	-	362 826
Total current liabilities	84 581	62 133	74 173	-	64 513	-	-	-	74 173
Total non current liabilities	135 824	316 731	179 546	-	221 342	-	-	-	177 893
Community wealth/Equity	266 777	253 223	256 723	-	227 605	-	-	-	256 723
Cash flows									
Net cash from (used) operating	16 093	(4 936)	2 426	(33 044)	(61 086)	1 575	62 661	3979%	2 426
Net cash from (used) investing	(26 809)	(158 272)	(53 288)	(2 843)	(36 541)	(81 028)	(44 488)	55%	(53 288)
Net cash from (used) financing	711	144 200	35 637	17 299	80 721	35 000	(45 721)	-131%	35 637
Cash/cash equivalents at the month/year end	132 053	102 265	121 179	-	100 296	91 950	(8 346)	-9%	101 977
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	18 522	25 711	8 581	490	475	559	3 914	42 319	100 571
Creditors Age Analysis									
Total Creditors	1 596	66	121	-	-	0	305	421	2 509

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

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		240 646	275 990	265 792	3 618	229 042	222 945	6 097	3%	265 792
Executive and council		238 879	274 960	258 492	2 644	223 377	216 338	7 039	3%	258 492
Finance and administration		1 767	1 029	7 300	975	5 665	6 607	(942)	-14%	7 300
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9 762	15 036	15 826	2 476	11 166	15 808	(4 642)	-29%	15 826
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		9 382	14 597	10 381	1 170	8 338	9 908	(1 570)	-16%	10 381
Public safety		-	-	5 005	1 262	2 445	5 534	(3 089)	-56%	5 005
Housing		-	-	-	-	-	-	-	-	-
Health		380	439	440	44	383	366	16	4%	440
Economic and environmental services		172 672	195 060	210 206	16 837	178 037	174 005	4 031	2%	210 206
Planning and development		-	-	4 605	366	3 771	3 426	345	10%	4 605
Road transport		172 594	194 878	205 507	16 465	174 191	170 472	3 720	2%	205 507
Environmental protection		78	183	93	6	75	107	(33)	-31%	93
Trading services		-	40 332	-	-	-	13 444	(13 444)	-100%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	40 332	-	-	-	13 444	(13 444)	-100%	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	423 080	526 418	491 823	22 931	418 245	426 203	(7 958)	-2%	491 823
Expenditure - Functional										
Governance and administration		145 067	182 063	173 528	12 424	125 723	146 994	(21 270)	-14%	173 528
Executive and council		50 821	55 515	54 053	3 898	36 657	45 531	(8 875)	-19%	54 053
Finance and administration		91 400	123 362	116 352	8 283	86 465	98 839	(12 374)	-13%	116 352
Internal audit		2 846	3 186	3 123	243	2 602	2 624	(22)	-1%	3 123
Community and public safety		81 518	91 305	82 914	7 021	68 305	71 873	(3 568)	-5%	82 914
Community and social services		6 644	8 016	7 421	579	6 368	6 444	(76)	-1%	7 421
Sport and recreation		11 458	14 322	10 751	1 262	9 259	10 149	(890)	-9%	10 751
Public safety		27 355	28 546	27 829	2 389	21 418	23 386	(1 969)	-8%	27 829
Housing		-	-	-	-	-	-	-	-	-
Health		36 061	40 421	36 914	2 792	31 260	31 893	(633)	-2%	36 914
Economic and environmental services		202 446	218 159	227 981	18 763	189 251	189 796	(545)	0%	227 981
Planning and development		20 239	18 300	17 041	1 314	13 309	14 700	(1 392)	-9%	17 041
Road transport		178 721	195 904	207 178	17 115	172 835	171 650	1 185	1%	207 178
Environmental protection		3 486	3 955	3 762	334	3 107	3 446	(339)	-10%	3 762
Trading services		2 057	38 047	3 939	206	2 766	14 652	(11 886)	-81%	3 939
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 057	38 047	3 939	206	2 766	14 652	(11 886)	-81%	3 939
Other		2 639	2 630	1 807	168	1 472	1 780	(308)	-17%	1 807
Total Expenditure - Functional	3	433 728	532 204	490 170	38 582	387 517	425 095	(37 577)	-9%	490 170
Surplus/ (Deficit) for the year		(10 647)	(5 786)	1 653	(15 651)	30 728	1 109	29 619	2672%	1 653

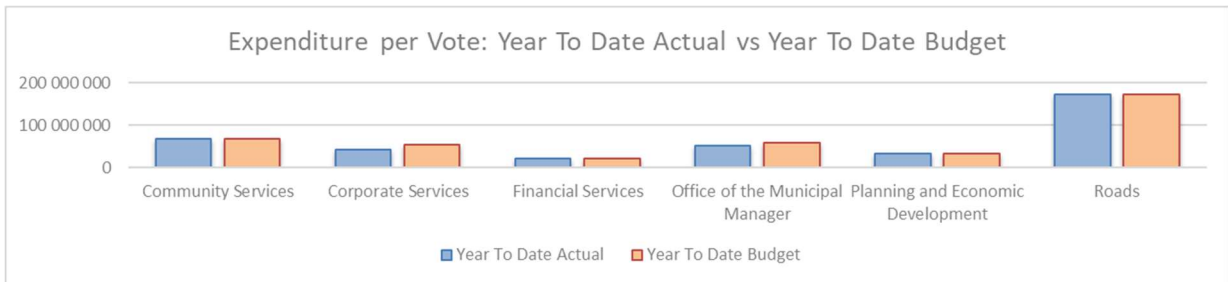
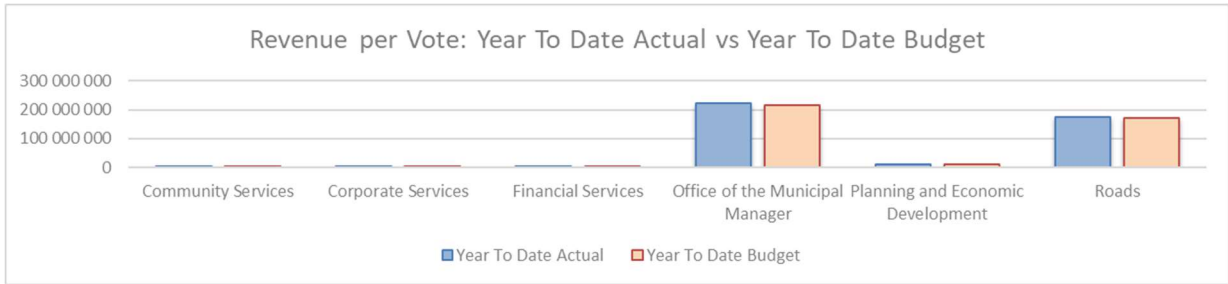
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YID variance	YID variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	238 879	274 960	258 492	2 644	223 377	216 338	7 039	3,3%	258 492
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	4 046	355	3 605	4 142	(537)	-13,0%	4 046
Vote 4 - Financial Services (cont)		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 5 - Corporate Services		1 764	1 029	2 203	92	1 125	1 592	(467)	-29,3%	2 203
Vote 6 - Corporate Services (cont)		-	-	1 042	528	929	868	61	7,1%	1 042
Vote 7 - Community Services		380	439	440	44	383	366	16	4,5%	440
Vote 8 - Community Services (cont)		78	40 515	5 073	1 265	2 499	19 072	(16 573)	-86,9%	5 073
Vote 9 - Planning and Economic Development		4	-	35	3	26	17	8	47,5%	35
Vote 10 - Planning and Economic Development (cont)		5 701	7 612	10 859	951	8 715	8 943	(228)	-2,5%	10 859
Vote 11 - Planning and Economic Development(cont2)		3 681	6 985	4 127	585	3 394	4 392	(998)	-22,7%	4 127
Vote 12 - Roads		172 594	194 878	205 507	16 465	174 191	170 472	3 720	2,2%	205 507
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	423 080	526 418	491 823	22 931	418 245	426 203	(7 958)	-1,9%	491 823
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	58 788	63 758	64 289	4 411	44 945	53 549	(8 604)	-16,1%	64 289
Vote 2 - Office of the Municipal Manager (cont)		6 265	6 734	6 853	524	5 700	5 669	31	0,5%	6 853
Vote 3 - Financial Services		17 791	22 124	20 350	1 386	16 066	17 550	(1 484)	-8,5%	20 350
Vote 4 - Financial Services (cont)		5 803	6 511	5 965	427	5 177	5 153	25	0,5%	5 965
Vote 5 - Corporate Services		19 658	37 456	37 105	1 815	20 368	30 690	(10 323)	-33,6%	37 105
Vote 6 - Corporate Services (cont)		23 395	29 874	27 766	2 675	22 817	23 661	(844)	-3,6%	27 766
Vote 7 - Community Services		46 997	52 804	48 157	3 720	40 788	41 704	(917)	-2,2%	48 157
Vote 8 - Community Services (cont)		31 715	69 242	34 353	2 828	26 292	40 460	(14 168)	-35,0%	34 353
Vote 9 - Planning and Economic Development		18 107	20 176	15 363	1 463	13 600	14 327	(726)	-5,1%	15 363
Vote 10 - Planning and Economic Development (cont)		23 424	23 326	20 381	1 940	16 890	18 046	(1 156)	-6,4%	20 381
Vote 11 - Planning and Economic Development(cont2)		3 221	4 296	2 410	277	2 041	2 637	(596)	-22,6%	2 410
Vote 12 - Roads		114 056	124 074	128 925	10 689	109 740	107 048	2 692	2,5%	128 925
Vote 13 - Roads (cont)		64 508	71 830	78 253	6 425	63 094	64 601	(1 507)	-2,3%	78 253
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	433 728	532 204	490 170	38 582	387 517	425 095	(37 577)	-8,8%	490 170
Surplus/ (Deficit) for the year	2	(10 647)	(5 786)	1 653	(15 651)	30 728	1 109	29 619	2671,6%	1 653

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

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



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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		-	37 688	-	-	-	12 563	(12 563)	-100%	-
Sale of Goods and Rendering of Services		15 181	26 779	15 586	2 466	10 949	16 720	(5 770)	-35%	15 586
Agency services		188 140	214 389	20 921	1 528	15 433	17 706	(2 273)	-13%	20 921
Interest								-	0%	
Interest earned from Receivables		4 189	3 371	5 649	401	4 066	4 060	6	0%	5 649
Interest from Current and Non Current Assets		10 253	10 134	10 263	655	8 601	8 510	91	1%	10 263
Dividends								-	0%	
Rent on Land		573	627	472	30	436	445	(9)	-2%	472
Rental from Fixed Assets		1 315	3 377	1 571	147	1 346	1 911	(565)	-30%	1 571
Licence and permits								-	0%	
Operational Revenue		6 385	9 386	209 571	16 669	177 641	174 944	2 697	2%	209 571
Non-Exchange Revenue										
Property rates								-	0%	
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits								-	0%	
Licence and permits		78	183	68	3	54	95	(40)	-43%	68
Transfers and subsidies - Operational		189 810	212 004	213 905	1 033	193 212	177 912	15 300	9%	213 905
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets								-	0%	
Other Gains		4	-	-	-	-	-	-	0%	-
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)		415 928	517 937	478 007	22 931	411 738	414 865	(3 127)	-1%	478 007
Expenditure By Type										
Employee related costs		279 902	300 666	288 315	23 356	247 185	242 573	4 612	2%	288 315
Remuneration of councillors		12 306	14 216	13 397	984	10 486	11 437	(951)	-8%	13 397
Bulk purchases - electricity								-	0%	
Inventory consumed		51 426	51 861	56 162	4 240	45 407	45 226	181	0%	56 162
Debt impairment		6 577	-	-	-	-	-	-	0%	-
Depreciation and amortisation		5 766	5 106	5 960	451	4 512	4 682	(170)	-4%	5 960
Interest		148	8 820	1 428	-	603	3 654	(3 051)	-83%	1 428
Contracted services		32 200	81 910	48 569	2 129	24 804	51 261	(26 457)	-52%	48 569
Transfers and subsidies		4 642	2 501	2 348	320	1 744	2 007	(263)	-13%	2 348
Irrecoverable debts written off		2 160	2 100	1 400	-	108	1 197	(1 089)	-91%	1 400
Operational costs		38 407	64 950	72 563	7 168	52 778	63 019	(10 241)	-16%	72 563
Losses on Disposal of Assets		136	-	-	-	-	-	-	0%	-
Other Losses		53	75	28	(66)	(109)	39	(148)	-381%	28
Total Expenditure		433 724	532 204	490 170	38 582	387 517	425 095	(37 577)	-9%	490 170
Surplus/(Deficit)		(17 796)	(14 267)	(12 163)	(15 651)	24 220	(10 230)	34 450	-337%	(12 163)
Transfers and subsidies - capital (monetary allocations)										
		3 765	8 481	13 781	-	6 481	11 321	(4 840)	-43%	13 781
Transfers and subsidies - capital (in-kind)		3 284	-	35	-	-	18	(18)	-100%	35
Surplus/(Deficit) after capital transfers & contributions		(10 747)	(5 786)	1 653	(15 651)	30 701	1 109			1 653
Income Tax								-	-	
Surplus/(Deficit) after income tax		(10 747)	(5 786)	1 653	(15 651)	30 701	1 109			1 653
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(10 747)	(5 786)	1 653	(15 651)	30 701	1 109			1 653
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		108	-	-	-	27	-			-
Surplus/ (Deficit) for the year		(10 640)	(5 786)	1 653	(15 651)	30 728	1 109			1 653

Revenue by Source

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

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

Revenue	Monthly actual - April 2024	Monthly actual - April 2023	Percentage increase/ (decrease)	Comment
Agency Services	1 528 416,15	15 656 160,44	-90%	Roads reimbursive revenue allocation as recieved from the Department of Transport was not included under Operational revenue in April 2023 but under Agency fees. The latest mSCOA chart released reclassified the reimbursive revenue allocation to Operational revenue in the current financial year (previously classified as Agency services).
Interest from Current and Non-current Assets	654 886,57	1 319 673,74	-50%	Interest as derived from the bank balance and investments/ call accounts at the time. Investments are made for longer periods and interest received on a quarterly basis and not monthly.
Interest earned from Receivables	401 151,83	427 267,23	-6%	Decrease in outstanding debtor accounts resulted in lower interest in 2023/24
Rent on Land	29 942,00	92 775,07	-68%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	16 668 632,14	469 932,34	3447%	Roads reimbursive revenue allocation as recieved from the Department of Transport was not included under Operational revenue in April 2023 but under Agency fees. The latest mSCOA chart released reclassified the reimbursive revenue allocation to Operational revenue in the current financial year (previously classified as Agency services).
Rental from Fixed Assets	146 507,37	113 590,28	29%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	2 466 469,11	1 109 684,45	122%	Significant increase in fire services revenue during April 2024 compared to April 2023
Licences or Permits (Non-exchange Revenue)	2 903,61	6 542,83	-56%	Immaterial monetary decrease
Transfers and Subsidies - Operational	1 032 555,50	0,00	Monthly actual was R0 in April 2023	LGSETA funding received as per signed transfer agreement
Grand Total	22 931 464,28	19 195 626,38	19%	

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

Revenue	Year To Date Actual (YTDA) - April 2024	Year To Date Budget (YTDB) - April 2024	YTDA/YTDB	Comment
Agency Services	15 432 554,77	17 434 502,50	89%	Based on the agreement with the Department of Infrastructure for performing the Roads agency function, as well as an estimate of any additional allocations that may occur during the financial year. Additional allocation was received from the Department of Infrastructure in March 2024 (R8,2 million) which increased the YTDB.
Intercompany/ Parent Subsidiary Transactions	26 875,00	0,00	YTDB was R0 but revenue was recognised	Immaterial
Interest from Current and Non-current Assets	8 600 650,94	8 552 829,17	101%	YTDA vs YTDB is aligned
Interest earned from Receivables	4 065 900,15	4 707 360,00	86%	Based on outstanding debtor accounts
Rent on Land	435 739,20	393 477,50	111%	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	177 640 900,32	174 642 256,67	102%	YTDA vs YTDB is aligned
Rental from Fixed Assets	1 346 360,59	1 309 392,50	103%	YTDA vs YTDB is aligned
Sales of Goods and Rendering of Services	10 949 270,31	12 988 615,00	84%	Included under this revenue is revenue received from resorts as well as fire fighting fees. Majority of the revenue shortfall relates to the following: - Lower occupancy rate than anticipated on the revenue from camping fees. - Fire fighting revenue which are normally received during the high fire season December - March. There has not been any significant fires to date.
Licences or Permits (Non-exchange Revenue)	54 362,15	56 344,17	96%	YTDA vs YTDB is aligned
Transfers and Subsidies - Capital	6 481 000,00	11 513 333,33	56%	Grants received as per transfer payment agreement
Transfers and Subsidies - Operational	193 211 827,23	178 254 300,00	108%	Grants received as per transfer payment agreement (including Equitable share)
Grand Total	418 245 440,66	409 852 410,83	102%	

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 30 April 2024 amounts to R2,466,469 (YTDA: R10,949,270 and YTDB: R12,988,615). Majority of the income for this item consists of camping fees from resorts. The shortfall in YTDA vs YTDB is due to a lower occupancy rate than anticipated on the revenue from camping fees and fire services. There have not been any major fires to date (including during the high fire season from December to March).

Agency services:

The municipality performs an agency function on behalf of the Department of Infrastructure – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. Revenue from agency services was recorded for the month ended 30 April 2024 to the amount of R1,528,416 (YTDA: R15,432,555 and YTDB: R17,434,503).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 30 April 2024 amounts to R401,152 (YTDA: R4,065,900 and YTDB: R4,707,360). The revenue budget for this line-item was increased during the February 2024 Mid-year Adjustments Budget to reflect realistically anticipated revenue to be received based on revenue received up to 31 January 2024.

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. The interest for the month of 30 April 2024 amounts to R654,887 (YTDA: R8,600,651 and YTDB: R8,552,829). Funds are invested for longer periods to maximise revenue from investments. The YTDA amount is in line with the YTDB amount.

Rent on Land:

The income received from rental on land amounts to R29,942 for the month ended 30 April 2024 (YTDA: R435,739 and YTDB: R393,478). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 April 2024 amounts to R146,507 (YTDA: 1,346,361 and YTDB: R1,309,393). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Operational Revenue:

Operational revenue reflects an amount of R16,668,632 for the month ended 30 April 2024 (YTDA: R177,640,900 and YTDB: R174,642,257). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly payments as per the signed MOA. The YTDA amount is in line with the YTDB amount.

Transfers recognised – operational:

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Act's respectively; as well as allocations received from National Departmental Agencies such as SETA funding. Transfers recognised reflects an amount of R1,032,556 for the month ended 30 April 2024 (YTDA: R193,211,827 and YTDB: R178,254,300). The allocations received are in accordance with the grant payment schedules.

Expenditure by Type

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

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

Expenditure	Monthly actual - April 2024	Monthly actual - April 2023	Percentage increase/ (decrease)	Comment
Contracted Services	2 129 180,82	2 514 873,57	-15%	Due to a decrease in the following Contracted Services sub-classifications in the current month compared to the prior year comparative month: - Consultants and Professional Services - Contractors
Depreciation and Amortisation	451 195,86	427 261,37	6%	Variance is not significant
Employee Related Cost	23 355 921,43	19 623 480,79	19%	Due to vacancies, salary increases and notch increases
Inventory	-65 910,02	-18 886,37	249%	Relates to movements in net realisable value for inventory (fuel)
Inventory Consumed	4 240 307,95	2 510 542,25	69%	Due to a an increase in the following Inventory Consumed sub-classifications in the current month compared to the prior year comparative month: - Consumables - Materials and Supplies Relates mainly due to the additional allocation received from the Department of Infrastructure.
Operating Leases	15 288,98	82 499,13	-81%	Based on contractual agreements for leasing of equipment
Operational Cost	7 152 411,94	5 228 361,91	37%	Due to a an increase in the following Operational Cost sub-classifications in the current month compared to the prior year comparative month: - Workmens Compensation Fund - External Computer Service
Remuneration of Councillors	984 044,59	1 034 390,22	-5%	Due to a vacancy in council
Transfers and Subsidies (Expenditure)	319 795,80	38 641,02	728%	Grants paid as per business plan
Grand Total	38 582 237,35	31 441 163,89	23%	

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

Expenditure	Year To Date Actual (YTDA) - April 2024	Year To Date Budget (YTDB) - April 2024	YTDA/YTDB	Comment
Contracted Services	24 803 542,68	38 850 654,17	64%	Highest items of underspending relates to the following: - SETA projects still in process to be completed by 30 June 2024 - Contracted fire services underspent due to no major fires occurring
Depreciation and Amortisation	4 511 958,60	4 966 670,00	91%	YTDA vs YTDB is aligned
Employee Related Cost	247 184 664,13	240 250 116,67	103%	YTDA vs YTDB is aligned
Interest Paid	603 053,95	1 190 206,67	51%	Relates to interest paid on loan for landfill site which is not yet operational
Inventory	-109 256,06	23 467,50	-466%	Relates to movements in net realisable value for inventory (fuel)
Inventory Consumed	45 406 723,79	46 218 947,50	98%	YTDA vs YTDB is aligned
Irrecoverable Debts Written Off	108 429,00	1 166 666,67	9%	Based on reports submitted to council for approval of write-offs
Operating Leases	607 740,04	708 970,00	86%	Based on contractual agreements for leasing of buildings and equipment
Operational Cost	52 170 543,70	62 000 076,67	84%	Due to the additional allocation received in March 2024 (R8,2m) from the Department of Infrastructure
Remuneration of Councillors	10 486 113,54	11 164 205,83	94%	Due to a vacancy in council
Transfers and Subsidies (Expenditure)	1 743 944,77	1 934 965,00	90%	Grants paid as per business plan
Grand Total	387 517 458,14	408 474 946,67	95%	

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 30 April 2024 amounted to R24,339,966 (YTDA: R257,670,778 and YTDB: R251,414,323) of an adjusted budget amount of R301,712,000 which represents 62% of the total operating expenditure budget. The Remuneration related expenditure represents 63% of the total monthly expenditure. The YTDA amount is in line with the YTDB amount.

Inventory Consumed:

Other materials consist of all inventories consumed, purchases for materials and supplies; and amounts to R4,240,308 (YTDA: R45,406,724 and YTDB: R46,218,948) for the month ended 30 April 2024 against a total adjusted budgeted amount of R56,162,000. The YTDA amount is in line with the YTDB amount.

Depreciation and amortisation:

Depreciation and amortisation of R451,196 was recognised in April 2024. (YTDA: R4,511,959 and YTDB: R4,966,670). The YTDA amount is in line with the YTDB amount.

These items account for non-cash budgeted items. The fixed asset register module must be implemented at Garden Route DM by the service provider (Phoenix) of the financial system. The Asset Verification module has been implemented – the GRAP implementation testing will be performed during the 2023/2024 financial year. Template is being populated for the import of the audited Excel

FAR into the Collaborator FAR. Thereafter, reconciliations must be performed on the data and various set-ups done to movement accounts, etc.

Contracted services:

The contracted services for the month ended 30 April 2024 amounts to R2,129,181 (YTDA: R24,803,543 and YTDB: R38,850,654) against a total adjusted budget amount of R48,569,000.

Majority of the underspending relates to the following:

- Contracted services for the landfill site project which is delayed.
- SETA projects underspent.
- Contracted fire services due to no major fires occurring.
- Savings on consultants/contracted services

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 30 April 2024 amounts to R319,796 (YTDA: R1,743,945 and YTDB: R1,934,965) against a total adjusted budget amount of R2,348,000.

Operational costs:

Operational costs for the month ended 30 April 2024 amounts to R7,167,701 (YTDA: R52,778,284 and YTDB: R62,709,047) against a total adjusted budget amount of R72,563,000.

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

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

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	800	-	-	400	(400)	-100%	800
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	5	-	4	5	(1)	-13%	5
Vote 6 - Corporate Services (cont)		499	250	245	6	244	203	40	20%	245
Vote 7 - Community Services		2 844	8 619	11 589	220	10 211	9 151	1 061	12%	11 589
Vote 8 - Community Services (cont)		18 328	144 631	36 437	1 875	18 145	67 549	(49 404)	-73%	36 437
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		2 970	4 800	4 240	383	2 188	3 720	(1 532)	-41%	4 240
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	24 641	158 300	53 316	2 484	30 793	81 028	(50 236)	-62%	53 316
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		3 870	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		20	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		5	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		2 500	-	-	-	-	-	-	-	-
Vote 7 - Community Services		1 587	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		62	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		3 425	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		3 427	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	14 897	-	-	-	-	-	-	-	-
Total Capital Expenditure		39 537	158 300	53 316	2 484	30 793	81 028	(50 236)	-62%	53 316
Capital Expenditure - Functional Classification										
Governance and administration		12 844	8 869	10 846	6	8 713	8 342	371	4%	10 846
Executive and council		6 370	-	800	-	-	400	(400)	-100%	800
Finance and administration		6 474	8 869	10 046	6	8 713	7 942	771	10%	10 046
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 337	1 450	6 996	250	2 457	5 622	(3 164)	-56%	6 996
Community and social services		1 329	-	1 794	220	1 746	1 417	329	23%	1 794
Sport and recreation		3 498	800	800	31	581	667	(86)	-13%	800
Public safety		504	650	4 402	-	130	3 538	(3 408)	-96%	4 402
Housing		-	-	-	-	-	-	-	-	-
Health		7	-	-	-	-	-	-	-	-
Economic and environmental services		3 164	4 000	3 440	352	1 607	3 053	(1 446)	-47%	3 440
Planning and development		3 164	4 000	3 440	352	1 607	3 053	(1 446)	-47%	3 440
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 192	143 981	32 035	1 875	18 015	64 011	(45 996)	-72%	32 035
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		18 192	143 981	32 035	1 875	18 015	64 011	(45 996)	-72%	32 035
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	39 537	158 300	53 316	2 484	30 793	81 028	(50 236)	-62%	53 316
Funded by:										
National Government		2 970	4 000	3 440	352	1 607	3 053	(1 446)	-47%	3 440
Provincial Government		179	4 481	9 781	-	4 527	7 988	(3 461)	-43%	9 781
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		3 149	8 481	13 221	352	6 134	11 041	(4 907)	-44%	13 221
Borrowing	6	18 192	143 981	32 000	1 875	18 015	63 994	(45 979)	-72%	32 000
Internally generated funds		18 196	5 838	8 095	257	6 644	5 994	650	11%	8 095
Total Capital Funding		39 537	158 300	53 316	2 484	30 793	81 028	(50 236)	-62%	53 316

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

SCOA config	Nr.	Project description	Original Budget R'000	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71010110001	1	Upgrading of buildings - Retrofitting EEDS	4 000 000	3 440 000	1 607 150	Order Issued to Supplier	No challenges anticipated
71207230002	2	Replacing ICT Capital Equipment beyond economical	250 000	0	0	N/A - R0 per the Adjusted budget	No challenges anticipated
71801310001	3	Firestation: George	4 638 075	5 706 821	5 465 323	Completed	Delay in the Fire station project as the Contractor's revised construction program indicated a revised completion date of 30 January 2024. The fire station is completed and operational from February 2024.
71801310002	4	Firestation: George	3 000 000	3 000 000	3 000 000	Completed	Delay in the Fire station project as the Contractor's revised construction program indicated a revised completion date of 30 January 2024. The fire station is completed and operational from February 2024.
71801330001	5	Firefighting Vehicle (bakkie)	981 000	981 000	0	In Process	No challenges anticipated
73602102302	6	Vehicle (bakkie)	800 000	800 000	580 789	Order Issued to Supplier	No challenges anticipated
72305230001	7	Hazmat Rescue & Fire Equipment	150 000	150 000	130 195	Order Issued to Supplier	No challenges anticipated
72305230005	8	Hazardous Materials Equipment	500 000	500 000	0	In Process	No challenges anticipated
74402100901	9	Landfill Site: PPE	143 981 000	32 000 000	18 014 931	Order Issued to Supplier	Weekly progress provided to Management Committee and standing agenda item in Council meetings
71207104112	10	Wireless Access Points	0	34 613	34 613	Completed	Completed
71207104144	11	QNAP Backup Storage	0	71 287	71 287	Completed	Completed
71207104145	12	Monitor	0	2 477	2 477	Completed	Completed
71207104165	13	Network Equipment	0	10 313	10 312	Completed	Completed
71207104168	14	USB Type-C Port Replicators	0	5 480	5 480	Completed	Completed
71207104167	15	Inverters	0	113 432	113 432	Completed	Completed
71207104080	16	Medical Chair	0	5 000	4 331	Completed	Completed
71602102321	17	Mobile Generators	0	1 526 549	1 526 549	Completed	Completed
71801330002	18	Flood Response Vehicle	0	2 500 000	0	Order Issued to Supplier	No challenges anticipated
71602102250	19	Mobile Generator Trailer	0	73 451	0	Order Issued to Supplier	No challenges anticipated
71018104032	20	Council Chambers Chair	0	281 400	0	In Process	No challenges anticipated
71801330005	21	Flood Response Vehicle CRR	0	112 082	0	Order Issued to Supplier	No challenges anticipated
71602102260	22	Mobile Generator Trailer CRR	0	21 686	0	Order Issued to Supplier	No challenges anticipated
71602102302	23	Repeater	0	219 602	219 601	Completed	Completed
74402100902	24	Drone: Donated PPE	0	35 000	0	In Process	No challenges anticipated
71207104181	25	Monitors	0	7 398	6 196	Completed	Completed
71801330004	26	Water Truck 5'000 Liter	0	1 200 000	0	In Process	No challenges anticipated
71207104160	27	ICT Network Equipment / Tools	0	57 800	0	In Process	No challenges anticipated
71207104161	28	Low Powered Servers	0	31 900	0	In Process	No challenges anticipated
71207104162	29	UPS	0	6 000	0	In Process	No challenges anticipated
71207104163	30	2 Bay M.2 Docking Stations	0	4 000	0	In Process	No challenges anticipated
71207104164	31	Finger Scanners	0	106 600	0	In Process	No challenges anticipated
71207104182	32	Laptops	0	135 000	0	Order Issued to Supplier	No challenges anticipated
71207104183	33	Personal Computers (PC)	0	120 000	0	In Process	No challenges anticipated
71207104184	34	Monitors (Standard & Large)	0	18 300	0	In Process	No challenges anticipated
71207104185	35	Port Replicator	0	4 000	0	In Process	No challenges anticipated
71207104186	36	ManageEngine Perpetual Licenses	0	35 000	0	In Process	No challenges anticipated
Totals			158 300 075	53 316 191	30 792 666		

Commitments against capital for the month April 2024				
71010110001	1	Upgrading of buildings - Retrofitting EEDS		1 174 174
73602102302	6	Vehicle (bakkie)		22 494
72305230001	7	Hazmat Rescue & Fire Equipment		9 565
74402100901	9	Landfill Site: PPE		930 151
71801330002	18	Flood Response Vehicle		2 500 000
71602102250	19	Mobile Generator Trailer		73 451
71801330005	21	Flood Response Vehicle CRR		52 081
71602102260	22	Mobile Generator Trailer CRR		21 686
71207104182	32	Laptops		36 692
		Total Commitments		4 820 294

The largest item on the capital budget is the construction of the regional landfill site (R32,000,000).

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		135 244	100 110	121 183	100 296	121 183
Trade and other receivables from exchange transactions		(61 746)	16 279	6 059	56 346	6 059
Receivables from non-exchange transactions		46	–	46	46	46
Current portion of non-current receivables		4 246	4 293	4 293	4 293	4 293
Inventory		3 483	2 979	3 455	3 831	3 455
VAT		5 300	6 060	7 105	9 402	7 105
Other current assets		86 507	20 220	5 475	(3)	5 475
Total current assets		173 080	149 940	147 615	174 210	147 615
Non current assets						
Investments		27	28	28	28	28
Investment property		55 720	64 187	65 948	65 882	65 948
Property, plant and equipment		198 967	355 193	236 349	212 183	236 349
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		675	(26)	412	1 068	412
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		58 711	62 764	60 088	60 088	60 088
Other non-current assets						
Total non current assets		314 101	482 146	362 826	339 250	362 826
TOTAL ASSETS		487 181	632 086	510 441	513 460	510 441
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		1 099	100	663	663	663
Consumer deposits		711	468	637	446	637
Trade and other payables from exchange transactions		59 663	27 928	46 470	16 196	46 470
Trade and other payables from non-exchange transactions		(1 689)	4 588	2 649	8 354	2 649
Provision		25 598	26 843	22 791	30 601	22 791
VAT		(801)	2 207	963	8 254	963
Other current liabilities						
Total current liabilities		84 581	62 133	74 173	64 513	74 173
Non current liabilities						
Financial liabilities		650	170 315	35 583	80 255	35 583
Provision		12 088	12 024	13 738	12 122	12 085
Long term portion of trade payables						
Other non-current liabilities		123 086	134 391	130 224	128 966	130 224
Total non current liabilities		135 824	316 731	179 546	221 342	177 893
TOTAL LIABILITIES		220 405	378 864	253 719	285 855	252 066
NET ASSETS	2	266 777	253 223	256 723	227 605	258 375
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		216 302	200 293	213 831	184 714	213 831
Reserves and funds		50 475	52 930	42 891	42 891	42 891
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	266 777	253 223	256 723	227 605	256 723

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
			30 April 2024	30 June 2023
Current Assets			174 210 239	165 471 656
Current Liabilities			64 512 978	82 598 391
Current ratio			2,70	2,00 times
Comment				
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities				
The norm is 1.5 - 2.1 times. As at 30 April 2024, GRDM's current ratio is 2,7 times, which is higher than the norm.				

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants):				
	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)			
	Norm: 1-3 months			
			30 April 2024	30 June 2023
Cash and cash equivalents			100 295 883	136 403 451
Unspent conditional grants			- 9 575 170	- 2 649 255
			<u>90 720 713</u>	<u>133 754 196</u>
Total expenditure			387 517 458	429 811 158
Depreciation and Amortisation			- 4 511 959	- 5 766 102
Provision for bad debts			- 46 817 805	- 46 817 805
			<u>336 187 695</u>	<u>377 227 251</u>
Monthly average			28 015 641	31 435 604
Cost cover			3,2	4,3 times
Comment				
The purpose of this ratio is to determine the amount of cash available to pay monthly operating expenses.				
The norm is 1-3 months - GRDM is above the norm.				

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365			
	Norm: 30 days			
			30 April 2024	30 June 2023
Gross debtors closing balance after bad debt prov			56 391 722	17 160 346
Billed revenue			<u>31 640 436</u>	<u>19 489 635</u>
			<u>651</u>	<u>321</u> 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 associated with billing and payment of fire fighting services in the district.				
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.				
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.				

Debt to Revenue Ratio:	(Total debt / Total revenue) x 100			
			30 April 2024	
Total debt		80 912 000		
Total revenue		411 737 566		
		19,65%		
Comment				
The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.				
The municipality has sufficient revenue to cover its debt obligations, as total debt only constitutes 19,65% of total revenue, which is well within the norm of 50% or less as per the loan agreement.				

Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100			
			30 April 2024	
Interest paid		1 843 000		
Total expenditure		387 517 458		
		0,48%		
Comment				
The purpose of this ratio is to measure GRDM's interest expense compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7.5% (seven-point five percent) of total expenditure.				
The interest expense only makes up 0,48% of all expenditure incurred, therefore it is not a significant expenditure item for GRDM and is well within the norm of 7,5% or less as per the loan agreement.				

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	37 688	-	-	-	12 563	(12 563)	-100%	-
Other revenue		(204 127)	54 770	245 676	2 509	104 148	208 402	(104 255)	-50%	245 676
Transfers and Subsidies - Operational		339 196	405 154	213 905	512	197 882	177 912	19 970	11%	213 905
Transfers and Subsidies - Capital		6 600	8 481	13 781	-	8 181	11 321	(3 140)	-28%	13 781
Interest		3 289	10 134	8 240	655	3 964	7 498	(3 534)	-47%	8 240
Dividends								-		
Payments										
Suppliers and employees		(128 864)	(512 343)	(477 747)	(36 720)	(375 261)	(412 466)	(37 205)	9%	(477 747)
Interest		-	(8 820)	(1 428)	-	-	(3 654)	(3 654)	100%	(1 428)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		16 093	(4 936)	2 426	(33 044)	(61 086)	1 575	62 661	3979%	2 426
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		27	28	28	-	-	-	-		28
Payments										
Capital assets		(26 836)	(158 300)	(53 316)	(2 843)	(36 541)	(81 028)	(44 488)	55%	(53 316)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26 809)	(158 272)	(53 288)	(2 843)	(36 541)	(81 028)	(44 488)	55%	(53 288)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	143 732	35 000	18 000	80 912	35 000	45 912	131%	35 000
Increase (decrease) in consumer deposits		711	468	637	(701)	(191)	-	(191)	#DIV/0!	637
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		711	144 200	35 637	17 299	80 721	35 000	(45 721)	-131%	35 637
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		142 058	121 273	136 403	117 202	117 202	136 403			117 202
Cash/cash equivalents at month/year end:		132 053	102 265	121 179		100 296	91 950			101 977

The municipal bank balance at 30 April 2024 totals R61,295,883 and there were short term deposits made of R35,000,000 and call account deposits of R4,000,000. Total cash available at month-end is therefore R100,295,883.

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

REPORTING MONTH: 30 APRIL 2024		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 April 2024	78 201 985,25	61 295 883,00
Other Cash & Cash Equivalents: Short term deposits	35 000 000,00	35 000 000,00
Other Cash & Cash Equivalents: Call accounts	4 000 000,00	4 000 000,00
Total Cash & Cash Equivalents:	117 201 985,25	100 295 883,00
LESS:	90 865 171,41	97 383 934,58
Unspent Conditional Grants	7 357 734,98	9 575 169,68
Provision for staff leave	21 672 994,00	21 672 994,00
Provision for bonus	7 490 011,00	7 490 011,00
Post Retirement Benefits	10 731 300,00	10 731 300,00
Performance Bonus	956 188,00	956 188,00
Trade Payables	22 291 942,22	24 549 628,26
YTD Unspent Capital budget	1 672 770,00	1 451 155,11
YTD Unspent Operational budget	18 692 231,21	20 957 488,53
Sub total	26 336 813,84	2 911 948,42
PLUS:	46 410 185,90	65 747 431,79
VAT Receivable	8 810 985,91	9 401 699,35
Receivable Exchange	5 291 147,55	7 712 995,63
Department of Transport and Public Works	32 308 052,44	48 632 736,81
	72 746 999,74	68 659 380,21
LESS OTHER MATTERS:		
Capital Replacement Reserve		
Employee Benefits Reserves	38 762 712,00	38 762 712,00
Sub Total	33 984 287,74	29 896 668,21
LESS: CONTINGENT LIABILITIES	4 500 000,00	4 500 000,00
Theunis Barnard	-	-
F du Toit (Vicbay Theft)	-	-
Hoogbaard	-	-
I Gerber	-	-
A de Wet	-	-
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	-	-
Labour disputes	-	-
Recalculated available cash balance	29 484 287,74	25 396 668,21
Total actual April 2024 expenditure excluding Roads (expenditure paid and taken into account in cash balance)	20 820 534,73	22 257 552,98

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	11	11	11	-	-
Interest on Arrear Debtor Accounts	1810	382	388	387	386	390	384	2 624	9 661	14 601	-	13 445	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	18 141	25 323	8 195	103	85	175	1 290	32 647	85 959	-	34 300	-	-	-
Total By Income Source	2000	18 522	25 711	8 581	490	475	559	3 914	42 319	100 571	47 756	-	-	-	-
2022/23 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	753	37	82	36	37	121	383	3 654	5 103	4 231	-	-	-	-
Commercial	2300	17 401	25 161	8 009	408	413	408	3 364	38 450	93 614	43 042	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	368	513	490	45	25	30	167	215	1 854	483	-	-	-	-
Total By Customer Group	2600	18 522	25 711	8 581	490	475	559	3 914	42 319	100 571	47 756	-	-	-	-

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

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

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

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

Debt owing by Government Institutions

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

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2024	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	- 5 164,60	17 639 404,19	24 829 534,44	8 177 364,44	13 371 881,02	64 013 019,49	59 875 620,38	4 137 399,11

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2024	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISPALITEIT	0	340,24	340,24	340,24	32 415,34	33 436,06	29 693,42	3 742,64	No
84000151	BITOU MUNICIPALITY	0	0	0	0	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	0	385,58	385,58	385,58	39 736,01	40 892,75	33 650,86	7 241,89	No
84000557	BITOU MUNICIPALITY	0	93363,72	929,72	929,72	84 139,64	179 362,80	81 138,75	98 224,05	No
		-	94 089,54	1 655,54	1 655,54	156 290,99	253 691,61	144 483,03	109 208,58	
39001127	GEORGE MUNICIPALITY	-	10 421,71	3 748,59	3 748,59	478 972,36	496 891,25	333 822,87	163 068,38	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	46,06	46,06	46,06	6 179,63	6 317,81	4 019,75	2 298,06	Awaiting payment as per discussion with George CFO
84000166	GEORGE MUNICIPALITY	-	24,18	24,18	24,18	3 243,78	3 316,32	2 110,00	1 206,32	Awaiting payment as per discussion with George CFO
84000287	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000319	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000554	GEORGE MUNICIPALITY	-	244 518,00	-	-	2 077,80	246 595,80	246 595,80	-	N/A - awaiting payment
84000593	GO GEORGE	-	129,11	129,11	129,11	13 244,59	13 631,92	11 268,01	2 363,91	Awaiting payment as per discussion with George CFO
84000618	GEORGE MUNICIPALITY	-	25,62	25,62	25,62	2 561,12	2 637,98	2 235,97	402,01	Awaiting payment as per discussion with George CFO
84000673	GEORGE MUNICIPALITY	-	60,98	60,98	60,98	5 868,47	6 051,41	5 624,55	426,86	Awaiting payment as per discussion with George CFO
84000674	GEORGE MUNICIPALITY	-	14,48	-	-	-	14,48	-	14,48	N/A
84000783	GEORGE MUNICIPALITY	-	283,23	283,23	283,23	25 284,31	26 134,00	24 717,85	1 416,15	Awaiting payment as per discussion with George CFO
84000817	GEORGE MUNICIPALITY	-	335 549,42	-	-	-	335 549,42	335 549,42	-	New account issued
		-	14,48	591 058,31	4 317,77	4 317,77	537 432,06	1 137 111,43	965 944,22	171 167,21

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2024	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	66 069,35	66 069,35	Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HESSEQUA	-	21 481,89	505,50	-	-	21 987,39	-	21 987,39	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	-	-	-	-	-	0,01	0,01	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	3 339,15	-	-	-	3 339,15	-	3 339,15	N/A
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	1 092,00	1 092,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	29 138,23	29 138,23	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	695,55	695,55	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	342 538,05	342 538,05	Council Approval obtained on settlement offer and payment received on 08/03/2024
		-	24 821,04	505,50	-	-	25 326,54	439 533,19	414 206,65	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2024	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	-	10 067,59	10 067,59	10 067,59	-	1 335 859,90	878 626,39	457 233,51	Discussion with CFO for payment settlement
38200060	MUNISIPALITEIT KANNALAND	-	354,13	354,13	354,13	-	34 447,55	30 906,25	3 541,30	Discussion with CFO for payment settlement
38900006	KANNALAND MUNISIPALITEIT	-	936,14	936,14	936,14	1 305 657,13	111 785,83	81 699,27	30 086,56	Discussion with CFO for payment settlement
39001130	KANNALAND MUNICIPALITY	-	86,11	86,11	86,11	33 385,16	11 810,82	7 514,80	4 296,02	Discussion with CFO for payment settlement
39001131	KANNALAND MUNICIPALITY	-	218,39	218,39	218,39	108 977,41	27 575,81	19 059,04	8 516,77	Discussion with CFO for payment settlement
84000213	KANNALAND MUNICIPALITY	-	1 001,31	1 001,31	1 001,31	11 552,49	129 970,73	87 386,59	42 584,14	Discussion with CFO for payment settlement
84000271	KANNALAND MUNICIPALITY	-	639,62	639,62	639,62	26 920,64	87 732,40	55 821,24	31 911,16	Discussion with CFO for payment settlement
84000276	KANNALAND	-	1 062,40	1 062,40	1 062,40	126 966,80	131 737,81	92 718,75	39 019,06	Discussion with CFO for payment settlement
84000323	KANNALAND MUNICIPALITY	-	563,72	563,72	563,72	85 813,54	75 652,31	49 197,01	26 455,30	Discussion with CFO for payment settlement
84000533	KANNALAND MUNICIPALITY	-	149,16	149,16	149,16	128 550,61	16 210,32	13 017,86	3 192,46	Discussion with CFO for payment settlement
84000597	KANNALAND MUNICIPALITY	-	616,02	616,02	616,02	73 961,15	63 568,58	53 762,04	9 806,54	Discussion with CFO for payment settlement
84000624	KANNALAND MUNICIPALITY	-	68,45	68,45	68,45	15 762,84	6 858,43	5 973,56	884,87	Discussion with CFO for payment settlement
84000690	KANNALAND MUNICIPALITY	-	57,14	57,14	57,14	61 720,52	5 614,92	4 986,38	628,54	Discussion with CFO for payment settlement
84000792	KANNALAND MUNICIPALITY	-	36,28	36,28	3 165,98	6 653,08	3 238,54	3 165,98	72,56	Discussion with CFO for payment settlement
84000793	KANNALAND MUNICIPALITY	-	489,74	489,74	42 740,87	5 443,50	43 720,35	42 740,87	979,48	Discussion with CFO for payment settlement
84000826	KANNALAND MUNICIPALITY	-	7 914,98	-	-	-	7 914,98	7 914,98	-	Discussion with CFO for payment settlement
		-	24 261,18	16 346,20	61 727,03	1 991 364,87	2 093 699,28	1 434 491,01	659 208,27	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2024	Original Capital: levied	Interest on account:	IGR Process:
3890007	KNYSNA MUNISIPALITEIT	-	-	91,56	91,56	732,48	915,60	7 990,47	7 074,87	N/A - interest to be submitted for debt write-off to Council for approval
84000214	KNYSNA MUNICIPALITY	-	-	150,06	150,06	1 050,42	1 350,54	13 096,53	11 745,99	N/A - interest to be submitted for debt write-off to Council for approval
84000711	KNYSNA MUNICIPALITY	-	77 823,00	-	-	958,17	78 781,17	77 823,00	958,17	N/A - awaiting payment
		-	77 823,00	241,62	241,62	2 741,07	81 047,31	98 910,00	17 862,69	
37000809	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000274	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000555	MOSSEL BAY MUNICIPALITY	-	64 239,00	-	-	913,17	65 152,17	65 152,17	-	No
		-	64 239,00	-	-	913,17	65 152,17	65 152,17	-	
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	OUDTSHOORN MUNISIPALITEIT	-	-	-	-	-	-	-	-	N/A - interest for write-off
84000486	OUDTSHOORN MUNICIPALITY	-	11 210,79	11 210,79	11 210,79	1 267 837,93	1 301 470,30	978 395,78	323 074,52	IGR approval obtained & files submitted for recovery
84000556	OUDTSHOORN MUNICIPALITY	-	48 541,50	-	-	555,84	49 097,34	48 541,50	555,84	N/A - awaiting payment
84000636	OUDTSHOORN MUNICIPALITY	-	2 774,97	2 774,97	2 774,97	274 873,38	283 198,29	242 179,20	41 019,09	IGR approval obtained & files submitted for recovery
		-	62 527,26	13 985,76	13 985,76	1 543 267,15	1 633 765,93	1 269 116,48	364 649,45	
38900011	PRINCE ALBERT MUNISIPALITEIT	-	5 150,12	-	-	-	5 150,12	3 691,91	8 842,03	No
		-	5 150,12	-	-	-	5 150,12	3 691,91	8 842,03	
37000924	ESKOM HOLDINGS SOC LTD	-	6 306,87	6 306,87	6 306,87	961 577,42	980 498,03	550 418,12	430 079,91	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	-	215,27	215,27	215,27	33 462,99	34 108,80	18 786,95	15 321,85	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	-	40 175,80	40 175,80	40 175,80	5 386 770,54	5 507 297,94	3 506 251,54	2 001 046,40	Yes
84000381	ESKOM	-	18 213,06	18 213,06	18 213,06	2 256 763,11	2 311 402,29	1 589 503,01	721 899,28	Yes
		-	64 911,00	64 911,00	64 911,00	8 638 574,06	8 833 307,06	5 664 959,62	3 168 347,44	
84000576	SAN PARKS	-	1 858,02	1 858,02	1 858,02	192 085,10	197 659,16	162 154,11	35 505,05	No - discussion in process with institution
		-	1 858,02	1 858,02	1 858,02	192 085,10	197 659,16	162 154,11	35 505,05	
84000527	SANRAL	-	48,43	48,43	48,43	5 253,30	5 398,59	4 226,58	1 172,01	IGR approval obtained & files submitted for recovery
		-	48,43	48,43	48,43	5 253,30	5 398,59	4 226,58	1 172,01	
84000404	LT COL XOTYENI	-	27,77	27,77	27,77	3 359,16	3 442,47	2 423,50	1 018,97	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	52,10	52,10	52,10	5 579,09	5 735,39	4 546,59	1 188,80	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	11,35	11,35	11,35	1 081,59	1 115,64	990,79	124,85	IGR approval obtained & files submitted for recovery
		-	91,22	91,22	91,22	10 019,84	10 293,50	7 960,88	2 332,62	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2024	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	16 324 684,37	24 709 843,46	7 598 208,98	-	48 632 736,81	48 632 736,81	-	No - Roads Agency Debtor for monthly claims to Province
		-	16 324 684,37	24 709 843,46	7 598 208,98	-	48 632 736,81	48 632 736,81	-	
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - discussion in process with institution
84000615	PROVINCIAL ROADS WORKS	-	1 120,15	1 120,15	1 120,15	111 160,33	114 520,78	97 758,08	16 762,70	No - discussion in process with institution
84000764	DISTRICT ROADS ENGINEER	-	38,13	38,13	38,13	3 442,23	3 556,62	3 327,84	228,78	No - discussion in process with institution
		-	1 158,28	1 158,28	1 158,28	114 602,56	118 077,40	101 085,92	16 991,48	
38800002	DEPARTEMENT GESONDHEID	-	36 676,34	7 925,95	-	-	44 602,29	36 676,34	7 925,95	No - monthly medical recovery claims
		-	36 676,34	7 925,95	-	-	44 602,29	36 676,34	7 925,95	
84000572	DFFE	-	1 226,88	1 226,88	1 226,88	126 837,31	130 517,95	107 073,36	23 444,59	No - discussion in process with institution
84000629	DFFE	-	342,24	342,24	342,24	33 504,24	34 530,96	29 867,80	4 663,16	No - discussion in process with institution
84000799	DFFE	-	2 226,72	2 226,72	194 332,28	-	198 785,72	194 332,28	4 453,44	No - discussion in process with institution
84000800	DFFE	-	181,39	181,39	15 829,95	-	16 192,73	15 829,95	362,78	No - discussion in process with institution
		-	3 977,23	3 977,23	211 731,35	160 341,55	380 027,36	347 103,39	32 923,97	
84000475	CALITZDORP HIGH	-	121,84	121,84	121,84	13 938,01	14 303,53	10 632,90	3 670,63	No
		-	121,84	121,84	121,84	13 938,01	14 303,53	10 632,90	3 670,63	
38200071	PETRO SA PTY LTD	-	57,29	57,29	57,29	5 057,29	5 229,16	5 000,00	229,16	N/A Air quality unit is withholding certificate until payment is received. Petro SA indicated that the payment is in a process for approval.
		-	57,29	57,29	57,29	5 057,29	5 229,16	5 000,00	229,16	
84000801	PROVINCIAL GOVERNMENT WC	-	2 489,33	2 489,33	217 250,31	-	222 228,97	217 250,31	4 978,66	N/A - awaiting payment
		-	2 489,33	2 489,33	217 250,31	-	222 228,97	217 250,31	4 978,66	
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	5 822,15	-	-	-	5 822,15	5 822,15	-	N/A - awaiting payment
		-	5 822,15	-	-	-	5 822,15	5 822,15	-	
84000811	EMS WESTERN CAPE	-	258 689,36	-	-	-	258 689,36	258 689,36	-	Payment was made on 2 May 2024
		-	258 689,36	-	-	-	258 689,36	258 689,36	-	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M 10 April

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	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	1 596	66	121	-	-	0	305	421	2 509	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 596	66	121	-	-	0	305	421	2 509	-

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

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

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 1 April 2024	Movements for the month			Balance as at 30 April 2024	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Garden Route District Municipality							
Standard Bank	17 500 000,00				17 500 000,00		1 879 797,68
ABSA	10 500 000,00				10 500 000,00		2 385 431,78
Nedbank	7 000 000,00				7 000 000,00		1 465 675,70
BANK DEPOSITS	35 000 000,00	-	-	-	35 000 000,00	-	5 730 905,16

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
National Government:		180 655	185 267	185 837	–	182 225	154 674	27 551	17,8%	185 837
Local Government Equitable Share		172 721	178 333	178 333	–	178 098	148 611	29 487	19,8%	178 333
Energy Efficiency and Demand Side Management Grant		1 000	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		2 440	2 180	2 180	–	1 199	1 817	(618)	-34,0%	2 180
Local Government Financial Management Grant		1 000	1 000	1 000	–	1 000	833	167	20,0%	1 000
Municipal Systems Improvement Grant		–	1 000	1 000	–	–	833	(833)	-100,0%	1 000
Public Transport Network Grant		900	–	570	–	–	285	(285)	-100,0%	570
Rural Road Asset Management Systems Grant		2 594	2 754	2 754	–	1 928	2 295	(367)	-16,0%	2 754
Provincial Government:		8 938	6 560	7 646	–	6 068	6 300	(233)	-3,7%	7 646
Capacity Building		8 938	6 560	7 646	–	6 068	6 300	(233)	-3,7%	7 646
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		117	20 177	20 422	1 033	4 919	16 937	(12 018)	-71,0%	20 422
Other Grants Received		117	20 177	20 422	1 033	4 919	16 937	(12 018)	-71,0%	20 422
Total Operating Transfers and Grants	5	189 710	212 004	213 905	1 033	193 212	177 912	15 300	8,6%	213 905
Capital Transfers and Grants										
National Government:		3 765	4 000	4 000	–	2 000	3 333	(1 333)	-40,0%	4 000
Energy Efficiency and Demand Side Management Grant		3 765	4 000	4 000	–	2 000	3 333	(1 333)	-40,0%	4 000
Provincial Government:		–	4 481	9 816	–	4 481	8 005	(3 524)	-44,0%	9 816
Infrastructure		–	4 481	4 516	–	4 481	3 752	729	19,4%	4 516
Capacity Building		–	–	5 300	–	–	4 254	(4 254)	-100,0%	5 300
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		3 284	–	–	–	–	–	–	–	–
[insert description]		3 284	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	7 049	8 481	13 816	–	6 481	11 339	(4 858)	-42,8%	13 816
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	196 759	220 485	227 721	1 033	199 693	189 250	10 443	5,5%	227 721

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

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

Supporting Table SC8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 666	11 153	8 510	611	6 445	7 973	(1 528)	-19%	8 510
Pension and UIF Contributions		395	263	330	38	346	252	94	37%	330
Medical Aid Contributions		261	162	175	13	141	141	(1)	-1%	175
Motor Vehicle Allowance		2 042	1 251	1 982	153	1 615	1 408	207	15%	1 982
Cellphone Allowance		1 040	627	1 114	87	905	766	139	18%	1 114
Housing Allowances		766	478	766	64	638	542	96	18%	766
Other benefits and allowances		136	281	520	18	396	354	42	12%	520
Sub Total - Councillors		12 306	14 216	13 397	984	10 486	11 437	(951)	-8%	13 397
% increase	4		15,5%	8,9%						8,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 315	6 223	6 513	428	5 961	5 331	631	12%	6 513
Pension and UIF Contributions		(14 048)	2 093	2 095	49	602	1 745	(1 143)	-66%	2 095
Medical Aid Contributions		269	220	245	16	196	196	(0)	0%	245
Overtime										
Performance Bonus		511	777	831	-	505	674	(169)	-25%	831
Motor Vehicle Allowance		(1 109)	908	888	59	656	746	(91)	-12%	888
Cellphone Allowance		171	207	137	11	115	138	(23)	-17%	137
Housing Allowances		325	392	250	15	197	255	(58)	-23%	250
Other benefits and allowances		12	22	16	1	13	15	(2)	-13%	16
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2									
Scarcity										
Acting and post related allowance		(383)	4	5	-	(2)	4			5
In kind benefits										
Sub Total - Senior Managers of Municipality		(8 937)	10 846	10 979	580	8 243	9 105	(862)	-9%	10 979
% increase	4		-221,4%	-222,9%						-222,9%
Other Municipal Staff										
Basic Salaries and Wages		168 877	177 307	173 832	14 651	148 098	146 801	1 297	1%	173 832
Pension and UIF Contributions		28 714	30 745	29 683	2 437	24 703	25 099	(396)	-2%	29 683
Medical Aid Contributions		36 587	26 234	22 952	2 194	21 625	18 721	2 904	16%	22 952
Overtime		5 409	4 255	5 068	829	5 200	3 952	1 248	32%	5 068
Performance Bonus		19 449	13 309	13 707	110	13 823	11 290	2 533	22%	13 707
Motor Vehicle Allowance		13 004	13 787	11 685	1 061	10 465	9 938	526	5%	11 685
Cellphone Allowance		130	131	127	12	110	107	3	3%	127
Housing Allowances		2 427	2 929	2 477	200	2 023	2 215	(192)	-9%	2 477
Other benefits and allowances		9 696	7 132	7 543	519	6 417	6 159	259	4%	7 543
Payments in lieu of leave		(4 583)	5 608	3 321	642	5 546	3 530	2 016	57%	3 321
Long service awards		-	-	1 314	-	-	657	(657)	-100%	1 314
Post-retirement benefit obligations		7 677	7 163	4 696	-	-	4 159	(4 159)	-100%	4 696
Entertainment										
Scarcity										
Acting and post related allowance		1 452	1 220	930	123	933	841	93	11%	930
In kind benefits										
Sub Total - Other Municipal Staff		288 839	289 820	277 336	22 776	238 942	233 468	5 474	2%	277 336
% increase	4		0,3%	-4,0%						-4,0%
Total Parent Municipality		292 208	314 882	301 712	24 340	257 671	254 010	3 661	1%	301 712

Remuneration related expenditure for the month ended 30 April 2024 amounted to R24,339,966.

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

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 23/24
Date: 15 May 2024

Provincial Treasury
Local Government Budget Analysis
Private Bag X9165
CAPE TOWN
8000

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

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

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

for the month ended **30 APRIL 2024**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Mande Stratu

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

Signature 

Date 15/5/2024