



**GARDEN ROUTE DISTRICT
MUNICIPALITY**

FINANCIAL YEAR 2019 - 2020

**MONTHLY FINANCIAL MONITORING
REPORT**

31 MARCH 2020

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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 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 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 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 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 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.

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 31 March 2020.

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 Annual Budget (adjusted)

Revenue by source

The total revenue received for the month ended 31 March 2020 amounted to **R 63,412,492** which represents **15.6%** of the total annual adjusted budgeted figure of **R 407,223,235 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month, ended 31 March 2020 amounted to **R 30,595,890**, with a total annual adjusted budgeted figure of **R 405,125,635 (including Roads)**, the operational expenditure for the month is **7.5%** of the total annual adjusted budget and in line with expectations. The majority of the expenditure related to Employee and Councillor related cost of **R 12,862,616 (42%** of the monthly expenditure). Included under operating expenditure is **R 13,958,248 (45.6%** of total monthly expenditure) relating to the roads agency services. The roads agency function expenditure are integrated on a monthly basis in the financial records by processing a journal for the roads related expenditure.

Capital Expenditure

The adjusted annual capital budget for the financial year amounts to **R 8,564,432**. The capital expenditure for the month ended 31 March 2020 amounted to **R 148,238**. As at March month-end, **74%** of the total capital budget has been spent.

Refer to pages 14 - 19 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.

2.4 Remedial or corrective steps

HODs 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. Tickets have been logged with the service provider's helpdesk for system issues.

Conclusion

Detailed analysis of the municipal performance for the month ended 31 March 2020 will be 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 - M09 March

Description	2018/19	Budget Year 2019/20							
	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	-	-	5 800	-	-	4 350	(4 350)	-100%	5 800
Investment revenue	15 715	16 893	13 293	766	4 213	9 970	(5 757)	-58%	13 293
Transfers and subsidies	172 435	165 426	174 749	44 830	169 672	131 062	38 610	29%	174 749
Other own revenue	214 495	235 001	213 381	17 816	139 196	160 036	(20 840)	-13%	213 381
Total Revenue (excluding capital transfers and contributions)	402 645	417 320	407 223	63 412	313 081	305 417	7 663	3%	407 223
Employee costs	140 534	144 964	146 256	12 045	112 811	109 692	3 119	3%	146 256
Remuneration of Councillors	11 933	12 828	12 828	818	7 384	9 621	(2 237)	-23%	12 828
Depreciation & asset impairment	3 172	3 477	3 424	377	3 410	2 568	842	33%	3 424
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	36	4 084	2 424	296	2 041	1 818	223	12%	2 424
Transfers and subsidies	-	1 965	1 636	82	1 080	1 227	(147)	-12%	1 636
Other expenditure	242 728	251 339	238 557	16 979	142 983	178 918	(35 935)	-20%	238 557
Total Expenditure	398 403	418 656	405 126	30 596	269 709	303 844	(34 135)	-11%	405 126
Surplus/(Deficit)	4 242	(1 336)	2 098	32 817	43 372	1 573	41 798	2657%	2 098
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 242	(1 336)	2 098	32 817	43 372	1 573	41 798	2657%	2 098
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 242	(1 336)	2 098	32 817	43 372	1 573	41 798	2657%	2 098
Capital expenditure & funds sources									
Capital expenditure	10 623	6 923	8 564	148	6 342	6 423	(81)	-1%	8 564
Capital transfers recognised	4 000	-	3 435	-	3 435	2 576	859	33%	3 435
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 623	6 923	5 129	148	2 907	3 847	(940)	-24%	5 129
Total sources of capital funds	10 623	6 923	8 564	148	6 342	6 423	(81)	-1%	8 564
Financial position									
Total current assets	196 625	178 550	172 081		158 505				172 081
Total non current assets	307 314	292 602	315 014		310 865				315 014
Total current liabilities	102 393	82 034	82 420		53 654				82 034
Total non current liabilities	137 987	86 240	86 240		144 852				86 240
Community wealth/Equity	263 560	302 878	318 435		270 864				318 821
Cash flows									
Net cash from (used) operating	13 793	(755)	(13 937)	32 817	43 372	(10 453)	(53 824)	515%	(13 937)
Net cash from (used) investing	(9 258)	366	(1 276)	(45 393)	(68 750)	(957)	67 793	-7083%	(1 276)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	174 303	169 379	154 555	-	139 966	158 358	18 391	12%	150 132
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	1 873	2 409	636	1 265	399	383	3 633	25 607	36 205
Creditors Age Analysis									
Total Creditors	21	28	2	46	343	1	3	21	465

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		232 272	217 702	226 156	50 950	197 273	169 617	27 657	16%	226 156
Executive and council		231 601	216 981	225 435	50 484	196 526	169 076	27 450	16%	225 435
Finance and administration		671	721	721	466	748	541	207	38%	721
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8 041	8 856	8 802	299	6 326	6 601	(276)	-4%	8 802
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		7 820	8 406	8 166	275	6 005	6 124	(120)	-2%	8 166
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		221	450	636	24	321	477	(156)	-33%	636
<i>Economic and environmental services</i>		162 333	160 105	164 051	12 163	109 239	123 038	(13 799)	-11%	164 051
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		162 000	160 000	163 946	12 163	109 171	122 959	(13 788)	-11%	163 946
Environmental protection		333	105	105	1	68	79	(11)	-14%	105
<i>Trading services</i>		-	30 657	8 215	-	243	6 161	(5 919)	-96%	8 215
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	30 657	8 215	-	243	6 161	(5 919)	-96%	8 215
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	402 645	417 320	407 223	63 412	313 081	305 417	7 663	3%	407 223
Expenditure - Functional										
<i>Governance and administration</i>		123 554	126 483	130 754	9 053	84 683	98 066	(13 383)	-14%	130 754
Executive and council		44 144	45 692	52 669	2 731	25 976	39 502	(13 526)	-34%	52 669
Finance and administration		76 860	78 090	75 512	6 174	57 095	56 634	461	1%	75 512
Internal audit		2 550	2 702	2 573	148	1 612	1 930	(318)	-16%	2 573
<i>Community and public safety</i>		90 298	79 377	78 466	6 545	58 985	58 850	135	0%	78 466
Community and social services		20 403	9 814	10 768	1 140	8 699	8 076	623	8%	10 768
Sport and recreation		12 767	13 225	12 592	915	9 224	9 444	(220)	-2%	12 592
Public safety		27 288	25 301	24 226	2 141	18 175	18 170	5	0%	24 226
Housing		-	-	-	-	-	-	-	-	-
Health		29 841	31 037	30 880	2 349	22 887	23 160	(273)	-1%	30 880
<i>Economic and environmental services</i>		178 859	176 200	179 803	14 700	121 459	134 852	(13 394)	-10%	179 803
Planning and development		8 640	9 147	8 288	507	5 908	6 216	(308)	-5%	8 288
Road transport		166 635	163 468	168 004	13 958	112 897	126 003	(13 107)	-10%	168 004
Environmental protection		3 585	3 585	3 510	234	2 654	2 633	21	1%	3 510
<i>Trading services</i>		5 018	33 470	13 324	181	2 813	9 993	(7 180)	-72%	13 324
Energy sources		-	-	-	-	-	-	-	-	-
Water management		10	10	9	-	-	7	(7)	-100%	9
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5 008	33 460	13 315	181	2 813	9 986	(7 173)	-72%	13 315
<i>Other</i>		674	3 126	2 777	117	1 769	2 083	(314)	-15%	2 777
Total Expenditure - Functional	3	398 403	418 656	405 126	30 596	269 709	303 844	(34 135)	-11%	405 126
Surplus/ (Deficit) for the year		4 242	(1 336)	2 098	32 817	43 372	1 573	41 798	2657%	2 098

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:

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) - M09 March

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		232 074	216 981	225 435	50 484	196 526	169 076	27 450	16,2%	225 435
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		198	721	721	466	748	541	207	38,3%	721
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		221	450	636	24	321	477	(156)	-32,7%	636
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		7 820	8 406	8 166	275	6 005	6 124	(120)	-2,0%	8 166
Vote 9 - Waste Management		-	30 657	8 215	-	243	6 161	(5 919)	-96,1%	8 215
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		333	105	105	1	68	79	(11)	-14,2%	105
Vote 14 - Roads Agency Function		162 000	160 000	163 946	12 163	109 171	122 959	(13 788)	-11,2%	163 946
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 645	417 320	407 223	63 412	313 081	305 417	7 663	2,5%	407 223
Expenditure by Vote	1									
Vote 1 - Executive and Council		46 981	51 456	56 366	2 913	29 101	42 275	(13 174)	-31,2%	56 366
Vote 2 - Budget and Treasury Office		24 519	21 608	23 183	1 690	16 861	17 387	(527)	-3,0%	23 183
Vote 3 - Corporate Services		41 210	42 339	41 407	3 469	30 390	31 055	(665)	-2,1%	41 407
Vote 4 - Planning and Development		22 739	24 234	22 806	1 989	18 411	17 105	1 306	7,6%	22 806
Vote 5 - Public Safety		41 369	32 060	30 946	2 685	22 917	23 210	(293)	-1,3%	30 946
Vote 6 - Health		33 581	33 212	32 985	2 562	24 868	24 739	129	0,5%	32 985
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 767	13 225	12 592	915	9 168	9 444	(276)	-2,9%	12 592
Vote 9 - Waste Management		5 008	33 460	13 315	181	2 444	9 986	(7 543)	-75,5%	13 315
Vote 10 - Roads Transport		4 225	3 468	4 058	-	-	3 044	(3 044)	-100,0%	4 058
Vote 11 - Waste Water Management		(7)	10	-	-	-	-	-	-	-
Vote 12 - Water		18	-	9	-	-	7	(7)	-100,0%	-
Vote 13 - Environment Protection		3 585	3 585	3 510	234	2 654	2 633	21	0,8%	3 510
Vote 14 - Roads Agency Function		162 410	160 000	163 946	13 958	112 897	122 959	(10 063)	-8,2%	163 946
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	398 403	418 656	405 126	30 596	269 709	303 844	(34 135)	-11,2%	405 116
Surplus/ (Deficit) for the year	2	4 242	(1 336)	2 098	32 817	43 372	1 573	41 798	2656,9%	2 107

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 the majority 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.

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) - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue				5 800		4 350	(4 350)	-100%	5 800	
Rental of facilities and equipment	3 846	1 593	1 523	90	904	1 142	(238)	-21%	1 523	
Interest earned - external investments	15 715	16 893	13 293	766	4 213	9 970	(5 757)	-58%	13 293	
Interest earned - outstanding debtors	897	964	3 500	295	2 570	2 625	(55)	-2%	3 500	
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licences and permits	333	105	105	1	68	79	(11)	-14%	105	
Agency services	21 062	23 015	185 561	17 130	123 916	139 171	(15 254)	-11%	185 561	
Transfers and subsidies	172 435	165 426	174 749	44 830	169 672	131 062	38 610	29%	174 749	
Other revenue	184 358	205 672	22 692	300	11 737	17 019	(5 282)	-31%	22 692	
Gains on disposal of PPE	4 000	3 652	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		402 645	417 320	407 223	63 412	313 081	305 417	7 663	3%	407 223
Expenditure By Type										
Employee related costs		140 534	144 964	146 256	12 045	112 811	109 692	3 119	3%	146 256
Remuneration of councillors		11 933	12 828	12 828	818	7 384	9 621	(2 237)	-23%	12 828
Debt impairment		1 601	1 721	3 594	-	17	2 695	(2 679)	-99%	3 594
Depreciation & asset impairment		3 172	3 477	3 424	377	3 410	2 568	842	33%	3 424
Finance charges		-	-	-	-	-	-	-	-	
Bulk purchases		-	-	-	-	-	-	-	-	
Other materials		36	4 084	2 424	296	2 041	1 818	223	12%	2 424
Contracted services		50 354	46 505	31 436	802	11 109	23 577	(12 468)	-53%	31 436
Transfers and subsidies		-	1 965	1 636	82	1 080	1 227	(147)	-12%	1 636
Other expenditure		190 773	203 113	203 528	16 177	131 857	152 646	(20 789)	-14%	203 528
Loss on disposal of PPE		-	-	-	-	-	-	-	-	
Total Expenditure		398 403	418 656	405 126	30 596	269 709	303 844	(34 135)	-11%	405 126
Surplus/(Deficit)		4 242	(1 336)	2 098	32 817	43 372	1 573	41 798	0	2 098
Transfers and subsidies - capital (in-kind - all)										
(National / Provincial and District)										
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		4 242	(1 336)	2 098	32 817	43 372	1 573			2 098
Taxation										
Surplus/(Deficit) after taxation		4 242	(1 336)	2 098	32 817	43 372	1 573			2 098
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		4 242	(1 336)	2 098	32 817	43 372	1 573			2 098
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		4 242	(1 336)	2 098	32 817	43 372	1 573			2 098

Revenue by Source

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

Rental of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 March 2020 amounts to R 90,455. The resorts were closed after the outbreak of the COVID 19 in South Africa and the declaration of a national disaster. Revenue from resorts will not be derived as originally anticipated, an adjustment budget will be presented to council after the national lockdown to adjust the budget with the impact of the COVID 19 (under collection of revenue, additional expenditure that had to be incurred, etc.)

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments for the month ended 31 March 2020 amounts to R 766,303, the investment balance of the municipality amounted to R137m for the month ended 31 March 2020 and was invested for a period longer than 30 days to optimize interest received on investments.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 31 March 2020 amounts to R 295,345. Majority of the debtors are fire fighting debtors.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 3% on any additional allocations. Roads income (Subsidy from Province) and expenditure is incorporated into GRDM's financial records and a journal for the amount of R 13,958,248 was processed. For the 2020/2021 financial year the roads section will be included in the financial records of GRDM, there will not be two systems

where journals must be processed. The budget for 2020/2021 is being prepared on the basis of one company, a project plan has been compiled as this is a big project to consolidate two entities in one.

Transferred recognised – operational

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The first instalment of R 65,571,000 for the Equitable Share was received during July 2019. The municipality received R 1,000,000 for the FMG grant and the first instalment to the amount of R 408,000 for EPWP grant in August 2019. An amount of R 1,798,000 for the Rural Roads Asset Management grant during the month of August 2019. The municipality received R 734,000 for the EPWP grant and R 280,000 in respect of the Western Cape Finance Support grant during November 2019. The municipality received its second instalment of Equitable Share to the amount of R 52,239,000 during December 2019 and also an R 80,000 for Disaster Management Internship Grant. National Treasury deducted the unspent funds of Rural Roads Asset Management Grant which were not approved for rollover to the amount of R 218,000 from the Equitable Share amount transferred to the municipality during December 2019, correcting journals will be processed during January 2020. The municipality received R 900,000 from Provincial Treasury for the Integrated Transport Planning Grant during the month of January 2020. During the month of February 2020 the municipality received the last payment of R 487,000 for the EPWP Grant, and also for the Rural Roads Asset Management grant to the amount of R 771,000. The Provincial Treasury also transferred the Financial Support Management Grant of R 600,000 to the municipality during February 2020. The last instalment of the Equitable Share to the amount of R 39,342,000 was received during March 2020 as well as R 1,300,000 in respect of the Safety Plan Implementation Grant.

Other revenue / Sundry income

Other revenue reflects an amount of R 299,577 for the month ended 31 March 2020. Other revenue consists mostly of the following: Resorts income, Fire Services and Health Services.

Expenditure by Type

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

Employee Related cost / Remuneration of councillors

Remuneration related expenditure (councillors and staff) for the month ended 31 March 2020 amounted to R 12,862,616 of an annual adjusted budgeted amount of R 159,084,000 that represents 8% of the budgeted amount and 42% of the monthly expenditure. It is envisioned that the overtime and standby costs from 25 March (after national disaster was declared and national lockdown) will increase significantly due to the COVID 19. EHP, disaster management and firefighting personnel are working around the clock to curb the spread of COVID 29 in the district by implementing various projects and training and testing. An adjustment budget will be presented to council after the lockdown has been lifted and final figures are available for the additional expenditure that had to be incurred for COVID 19 related expenditure e.g. protective gear, sanitizing detergents, overtime, etc.

Debt Impairment / Depreciation and asset impairment

Depreciation recorded for the month ended 31 March 2020 amounts to R 376,584.

These items account for non-cash budgeted items. The fixed asset register module must still be implemented at Garden Route DM by the service provider of the financial system. The municipality are awaiting the service provider to implement the new fixed asset management system as the previous asset management system provider (Market Demand) terminated its services under the mSCOA contract. Phoenix had to develop a new asset register (at no additional cost to municipalities, as this was an mSCOA requirement when National Treasury awarded the transversal tender for financial systems). Garden Route DM must first test the new proposed asset register extensively to ensure it meets the requirements of mSCOA and GRAP and fully integrates seamlessly and correctly with the financial system before it can be implemented.

It is envisioned that the service provider will be able to present a complete asset management system during the third quarter. Extensive meetings have taken place between management and the management of the service provider regarding the fixed asset register. Currently the

Excel asset register is used and manual journals are prepared monthly based on previous year figures to process the depreciation charges.

Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R 295,747 for the month ended 31 March 2020 against an annual budgeted amount of R 2,424,000. It is envisioned that expenditure from 25 March (after national disaster was declared and national lockdown) will increase significantly due to the COVID 19. EHP, disaster management and firefighting personnel are working around the clock to curb the spread of COVID 29 in the district by implementing various projects and training and testing. An adjustment budget will be presented to council after the lockdown has been lifted and final figures are available for the additional expenditure that had to be incurred for COVID 19 related expenditure e.g. protective gear, sanitizing detergents, overtime, etc.

Contracted services

The contracted services for the month ended 31 March 2020 amounts to R 802,413 against an annual adjusted budgeted amount of R 31,436,000. The annual contracted services budgeted was adjusted downwards during the adjustment budget period in February 2020 due to the fact that the regional landfill site will no longer be operational in 2019/20 as was expected, but only from December 2020 onwards.

Transfers and subsidies

The municipality recorded transfer and subsidies to the amount of R 82,000 for the month ended 31 March 2020.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R 16,176,533 for month ended 31 March 2020.

The other expenditure consists of the following:

- Operating costs
- Operating Projects (own funds)
- Roads expenditure

It is envisioned that expenditure from 25 March (after national disaster was declared and national lockdown) will increase significantly due to the COVID 19. EHP, disaster management and firefighting personnel are working around the clock to curb the spread of COVID 29 in the district by implementing various projects and training and testing. An adjustment budget will be presented to council after the lockdown has been lifted and final figures are available for the additional expenditure that had to be incurred for COVID 19 related expenditure e.g. protective gear, sanitizing detergents, overtime, etc.

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) - M09 March

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - Executive and Council		30	500	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		42	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 428	1 503	1 243	21	442	932	(490)	-53%	1 243
Vote 4 - Planning and Development		37	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		4 713	2 000	-	-	-	-	-	-	-
Vote 6 - Health		2 343	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		1 000	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		30	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	10 623	4 003	1 243	21	442	932	(490)	-53%	1 243
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	124	-	-	93	(93)	-100%	124
Vote 2 - Budget and Treasury Office		-	-	5	1	1	4	(3)	-69%	5
Vote 3 - Corporate Services		-	70	478	-	55	358	(303)	-85%	478
Vote 4 - Planning and Development		-	-	22	-	-	17	(17)	-100%	22
Vote 5 - Public Safety		-	400	3 835	-	3 445	2 876	569	20%	3 835
Vote 6 - Health		-	2 300	2 300	-	2 255	1 725	530	31%	2 300
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	500	99	116	375	(259)	-69%	500
Vote 9 - Waste Management		-	-	30	27	27	23	4	20%	30
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	150	28	-	-	21	(21)	-100%	28
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	2 920	7 322	128	5 900	5 491	409	7%	7 322
Total Capital Expenditure		10 623	6 923	8 564	148	6 342	6 423	(81)	-1%	8 564

Refer to next page for detail breakdown of the capital expenditure:

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	Year to date Budge	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
071201240008	1	Steel Shelves	1308	6 800,00	6 780,00	5 100,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071206240002	2	Evacuation Chair	1305	26 565,00	4 950,00	19 923,75	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072204300001	3	Upgrading of Council Buildings	2204	450 000,00	75 200,00	337 500,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104104	4	Laptops	1307	125 677,00	125 676,52	94 257,75	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104109	5	Qnap File Server	1307	38 968,00	0,00	29 226,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104110	6	Projector/s	1307	8 559,00	8 559,00	6 419,25	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104111	7	Scanners	1307	17 827,00	17 826,09	13 370,25	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104113	8	24 Inch Monitors	1307	3 477,00	3 476,52	2 607,75	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104116	9	Insurance Claims	1307	50 000,00	4 608,18	37 500,00	Not started yet	No ICT insurance claims up to date	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104117	10	High Spec PC Communication	1307	19 957,00	19 956,52	14 967,75	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104118	11	Printer HP black/white	1307	10 260,00	10 260,00	7 695,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104119	12	Printer HP 4 in One	1307	24 700,00	24 700,00	18 525,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

071307104120	13	Printer HP Colour	1307	8 090,00	8 090,00	6 067,50	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104121	14	Office Automation	1307	225 441,00	25 440,26	169 080,75	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307103001	15	Upgrade Server Room for hosting purposes	1307	110 000,00	0,00	82 500,00	In process	Specs finalised - SCM to advertise tender. Completion date: 31 May 2020	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104002	16	ICT Furniture	1307	58 250,00	0,00	43 687,50	In process	SLA in process to be finalised	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071806103101	17	Plett Office Building	1806	2 300 000,00	2 255 480,02	1 725 000,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072305230001	18	Hazmat Rescue & Fire Equipment Equipment	2305	382 500,00	6 600,00	286 875,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
074403230003	19	Recycling Mascot	4403	30 000,00	26 990,00	22 500,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104001	20	Fireproof Safe (800x525x500)	1307	11 237,00	11 237,00	8 427,75	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104101	21	Morpho Sigma Lite Biometric Devices	1307	91 936,00	0,00	68 952,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104102	22	UniFi Cloud Key Gen2 Plus	1307	1 357,00	0,00	1 017,75	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104103	23	UniFi Security Gateway	1307	4 109,00	4 108,70	3 081,75	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104105	24	Desktops	1307	111 642,00	111 641,74	83 731,50	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307103901	25	MS Office	1307	223 745,00	0,00	167 808,75	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104106	26	8 Port Switches	1307	15 100,00	15 043,48	11 325,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

071307104107	27	Ubiquity UNIFI AC Pro Access Points	1307	12 626,00	12 626,09	9 469,50	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104108	28	16 Port Switches	1307	14 358,00	14 358,35	10 768,50	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104112	29	Voice Recorder	1307	2 653,00	2 652,17	1 989,75	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104114	30	HD Infrared IP Dome Camera (5pack)	1307	11 000,00	10 282,61	8 250,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104115	31	Replacing ICT Capital Equipment beyond economical repair	1307	40 000,00	9 826,09	30 000,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071601103302	32	6000Litre Water Tanker	1601	1 750 288,00	1 750 032,28	1 312 716,00	Completed	Purchased & Delivered	No expected challenges anticipated	Final payment(the outstanding 20%) was done in December 2019 and also the delivery of the vehicles. The payment of almost R687k were unfortunately booked against the prpayment vote. Correcting journals will be done in January 2020
072305220001	33	Water tankers	1601	1 685 027,00	1 685 027,00	1 263 770,25	Completed	Purchased & Delivered	No expected challenges anticipated	Final payment(the outstanding 20%) was done in December 2019 and also the delivery of the vehicles. The payment of almost R687k were unfortunately booked against the prpayment vote. Correcting journals will be done in January 2020
071308040008	34	Desk	1308	5 542,00	5 541,74	4 156,50	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071308040009	35	File Labelling Machines	1308	4 900,00	4 869,57	3 675,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071308040010	36	Chairs	1308	5 200,00	5 156,52	3 900,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071308040011	37	Water Dispenser	1308	2 600,00	2 556,52	1 950,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072204300044	38	Office Equipment	2204	50 000,00	44 417,53	37 500,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072305230004	39	Canopy	2305	17 500,00	0,00	13 125,00	In process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

07131400452	40	Desk	1314	21 000,00	18 120,00	15 750,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071308102412	41	Back support for chairs	1308	5 900,00	4 360,50	4 425,00	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071308102413	42	Fridge	1308	4 058,00	3 067,04	3 043,50	Completed	Purchased & Delivered	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071203102401	43	Heavy Duty Punch	1203	5 000,00	1 179,78	3 750,00	In Process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104122	44	8 Port Gigabit Ethernet POE Switch	1307	1 648,00	1 647,51	1 236,00	In Process	Order issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071308102201	45	Pool Vehicle	1308	300 000,00	0,00	225 000,00	In Process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071315102401	46	Office Furniture: Basic Conditions of Service	1315	30 000,00	0,00	22 500,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071312102401	47	Office Furniture: Training and Development	1312	10 000,00	0,00	7 500,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071312102402	48	Projectors: Training and Development	1312	20 000,00	0,00	15 000,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071316102401	49	Ergonomic Chair:OHS	1316	15 000,00	0,00	11 250,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071316103101	50	Fire Alarm System(Mission Street): OHS	1316	20 000,00	0,00	15 000,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

073602103901	51	Dispersion Model Software Program	3602	28 000,00	0,00	21 000,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071310102401	52	Voice Recorder	1310	3 935,00	0,00	2 951,25	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071808102402	53	GPS Coordinator	1808	10 000,00	0,00	7 500,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071018102402	54	Microphone System: Council Chambers	1018	80 000,00	0,00	60 000,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071310104001	55	Office Chairs: Legal Services	1310	10 000,00	0,00	7 500,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071808102401	56	Identity Scanner	1808	12 000,00	0,00	9 000,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071310104002	57	Office Furniture: Legal Services	1310	30 000,00	0,00	22 500,00	In process	Funds made available with February Adjustment Budget	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
Totals				8 564 432,00	6 342 345,33	3 327 625,50				

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		174 303	169 379	154 555	139 966	154 555
Call investment deposits		-	-	-	-	-
Consumer debtors		-	-	8 098	-	8 098
Other debtors		16 205	2 312	2 312	10 745	2 312
Current portion of long-term receivables		3 550	3 324	3 878	3 867	3 878
Inventory		2 568	3 536	3 239	3 927	3 239
Total current assets		196 625	178 550	172 081	158 505	172 081
Non current assets						
Long-term receivables		61 508	63 353	63 353	59 705	63 353
Investments		26	26	27	27	27
Investment property		84 677	83 831	86 044	86 025	86 044
Investments in Associate						
Property, plant and equipment		159 740	143 644	163 677	163 262	163 677
Biological						
Intangible		1 363	1 748	1 912	1 845	1 912
Other non-current assets						
Total non current assets		307 314	292 602	315 014	310 865	315 014
TOTAL ASSETS		503 940	471 152	487 095	469 371	487 095
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		857	-	-	698	
Consumer deposits				386	538	
Trade and other payables		71 843	51 753	51 753	36 517	51 753
Provisions		29 692	30 281	30 281	15 901	30 281
Total current liabilities		102 393	82 034	82 420	53 654	82 034
Non current liabilities						
Borrowing		591	1 462	1 462	28	1 462
Provisions		137 396	84 778	84 778	144 823	84 778
Total non current liabilities		137 987	86 240	86 240	144 852	86 240
TOTAL LIABILITIES		240 380	168 274	168 660	198 506	168 274
NET ASSETS	2	263 560	302 878	318 435	270 864	318 821
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		235 253	271 173	288 436	239 538	287 116
Reserves		28 307	31 705	30 000	31 326	31 705
TOTAL COMMUNITY WEALTH/EQUITY	2	263 560	302 878	318 435	270 864	318 821

This table excludes the actual figures for Roads department.

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		214 495	230 385	207 930	17 520	136 625	155 947	(19 322)	-12%	207 930
Government - operating		172 435	165 426	174 749	44 830	169 672	131 062	38 610	29%	174 749
Government - capital		-	-	(0)		-	(0)	0	-100%	(0)
Interest		15 715	16 893	13 293	1 062	6 783	9 970	(3 187)	-32%	13 293
Dividends								-		
Payments										
Suppliers and employees		(388 852)	(411 494)	(405 126)	(30 514)	(268 629)	(303 844)	(35 215)	12%	(405 126)
Finance charges				-		-	-	-		
Transfers and Grants			(1 965)	(4 784)	(82)	(1 080)	(3 588)	(2 508)	70%	(4 784)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 793	(755)	(13 937)	32 817	43 372	(10 453)	(53 824)	515%	(13 937)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 156	3 652	3 652			2 739	(2 739)	-100%	3 652
Decrease (Increase) in non-current debtors		-	3 636	3 636			2 727	(2 727)	-100%	3 636
Decrease (increase) other non-current receivables		(1 791)	-				-	-		
Decrease (increase) in non-current investments		-	-		(45 244)	(62 408)	-	(62 408)	#DIV/0!	
Payments										
Capital assets		(10 623)	(6 923)	(8 564)	(148)	(6 342)	(6 423)	(81)	1%	(8 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(9 258)	366	(1 276)	(45 393)	(68 750)	(957)	67 793	-7083%	(1 276)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		4 535	(389)	(15 213)	(12 576)	(25 378)	(11 410)			(15 213)
Cash/cash equivalents at beginning:		169 768	169 768	169 768		165 345	169 768			165 345
Cash/cash equivalents at month/year end:		174 303	169 379	154 555		139 966	158 358			150 132

The municipal bank balance at 31 March 2020 totals R 2 866 494.22 and the short term deposits made amounts to R 137 100 000.00, therefore the total cash and cash equivalents amounts to R 139 966 494.22

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

REPORTING MONTH: 31 MARCH 2020		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 March 2020	17 542 779,12	2 866 494,22
Other Cash & Cash Equivalents: Short term deposits	135 000 000,00	137 100 000,00
Total Cash & Cash Equivalents:	152 542 779,12	139 966 494,22
LESS:	102 500 362,48	102 467 157,43
Unspent Conditional Grants	2 893 312,64	2 893 312,64
Provision for staff leave	13 566 381,65	13 566 381,65
Provision for bonus	-	-
Post Retirement Benefits	37 463 916,00	37 463 916,00
Performance Bonus	-	-
Grant received in advance	13 114 250,00	9 835 687,50
Trade Payables	4 491 829,44	4 491 829,44
Unspent Capital budget	-	80 780,54
Unspent Operational budget	30 970 672,75	34 135 249,66
Sub total	50 042 416,64	37 499 336,79
PLUS:	6 500 599,87	6 500 599,87
VAT Receivable	4 625 088,65	4 625 088,65
Receivable Exchange	1 875 511,22	1 875 511,22
	56 543 016,51	43 999 936,66
LESS OTHER MATTERS:		
Capital Replacement Reserve	31 327 891,00	31 327 891,00
Sub Total	25 215 125,51	12 672 045,66
LESS: CONTINGENT LIABILITIES	10 757 434,15	10 757 434,15
Theunis Barnard	38 231,00	38 231,00
I Gerber	21 840,00	21 840,00
A de Wet	614 675,00	614 675,00
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Banger Car Hire	18 800,00	18 800,00
Combined summons between George Municipality, Garden Route DM and D Stoffels	20 836,00	20 836,00
Combined summons between G Brown and Garden Route DM	31 032,00	31 032,00
Combined summons between Brenda Kraft and Garden Route DM	415 264,31	415 264,31
Isivuno Auctioneers: Summons	223 574,84	223 574,84
Portion of Portion 2 of Farm 238, Hooggekraal	431 400,00	431 400,00
Erf 99, Glentana	4 021 781,00	4 021 781,00
Labour disputes: V Blom & Roode	350 000,00	350 000,00
Labour disputes: B Ntozini	70 000,00	70 000,00
Recalculated available cash balance	14 457 691,36	1 914 611,51

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-	
Receivables from Non-exchange Transactions - Property Rates	1400										-	-	
Receivables from Exchange Transactions - Waste Water Management	1500										-	-	
Receivables from Exchange Transactions - Waste Management	1600										-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	(12)	-	-	-	-	-	-	(35)	(47)	(35)		
Interest on Arrear Debtor Accounts	1810	290	282	293	289	285	284	1 849	1 281	4 853	3 988		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1 595	2 127	343	976	114	99	1 783	24 361	31 399	27 334		
Total By Income Source	2000	1 873	2 409	636	1 265	399	383	3 633	25 607	36 205	31 287	-	
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	508	309	47	38	77	86	710	1 921	3 695	2 831		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-	-		
Other	2500	1 365	2 100	588	1 227	322	297	2 923	23 687	32 510	28 456		
Total By Customer Group	2600	1 873	2 409	636	1 265	399	383	3 633	25 607	36 205	31 287	-	

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

The majority 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 municipality are required to submit debtors aged analysis data strings on a monthly basis. Currently the debtor section initiated debt collection processes and will report quarterly to the financial services committee on the debt collection process.

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2019/20									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	21	28	2	46	343	1	3	21	465		
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	21	28	2	46	343	1	3	21	465	-	

The municipality are required to submit creditors aged analysis data strings on a monthly basis.

The reason for long outstanding creditors are due to invoices not submitted by either suppliers or user departments, other reasons also include disputes on certain invoices.

The municipality are 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 01 March 2020	Movements for the month			Balance as at 31 March 2020	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Eden district municipality							
Interest Received YTD					-		
Standard Bank	47 000 000,00	-11 500 000,00	-11 500 000,00		47 000 000,00	243 812,29	997 947,82
Investec Bank	-	-11 500 000,00	-11 500 000,00		-	238 522,60	412 933,56
ABSA	26 000 000,00	-			26 000 000,00		131 654,18
Nedbank	47 000 000,00	-11 500 000,00	-13 600 000,00		49 100 000,00	243 390,41	1 064 924,85
Standard Bank - Bank Guarantee investment	15 000 000,00				15 000 000,00	-	464 045,07
BANK DEPOSITS	135 000 000,00	-34 500 000,00	-36 600 000,00	-	137 100 000,00	725 725,30	3 071 505,48

The municipality invest surplus funds in order 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.

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		157 166	162 568	164 252	2 261	125 487	123 189	(1 263)	-1,0%	164 252
Local Government Equitable Share		151 237	157 370	157 370	–	118 028	118 028	1	0,0%	157 370
Finance Management		1 000	1 000	1 000		1 000	750			1 000
Municipal Systems Improvement		–	–	–		–	–			–
EPWP Incentive		1 021	1 629	1 629		1 629	1 222			1 629
NT - Rural Roads Asset Management Systems		2 425	2 569	2 568	2 261	4 830	1 926			2 568
Fire Service Capacity Building Grant	3	1 483		1 685			1 264	(1 264)	-100,0%	1 685
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		14 810	2 859	10 498	1 630	3 410	7 873	(2 381)	-30,2%	10 498
PT - Integrated Transport Plan		1 800	900	1 490	–	900	1 118	(218)	-19,5%	1 490
PT - WC Support Grant		1 450	280	3 951	–	880	2 963			3 951
PT - Disaster Management Grant		10 000		2 177	–		1 633	(1 633)	-100,0%	2 177
PT - WC Support Grant		360	379	379	330	330	284	45	15,9%	379
PT - Safety Plan Implementation (WOSA)	4	1 200	1 300	2 500	1 300	1 300	1 875	(575)	-30,7%	2 500
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	171 976	165 427	174 750	3 890	128 896	131 063	(3 644)	-2,8%	174 750

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

7.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		157 166	162 568	164 252	90	4 080	123 189	(119 109)	-96,7%	164 252
Local Government Equitable Share		151 237	157 370	157 370			118 028	(118 028)	-100,0%	157 370
Finance Management		1 000	1 000	1 000	90	766	750	16	2,1%	1 000
Municipal Systems Improvement		-								
EPWP Incentive		1 021	1 629	1 629	-	1 629	1 222	408	33,4%	1 629
NT - Rural Roads Asset Management Systems		2 425	2 569	2 568			1 926	(1 926)	-100,0%	2 568
Fire Service Capacity Building Grant		1 483		1 685	-	1 685	1 264	421	33,3%	1 685
Other transfers and grants [insert description]										
Provincial Government:		14 810	2 859	10 498	-	1 992	7 873	(5 881)	-74,7%	10 498
PT - Integrated Transport Plan		1 800	900	1 490	-		1 118	(1 118)	-100,0%	1 490
PT - Disaster Management Grant		10 000	-	2 177	-	1 750	1 633	117	7,2%	2 177
PT - WC Support Grant		1 450	280	3 951	-	242	2 963	(2 721)	-91,8%	3 951
PT - Safety Plan Implementation (WOSA)		1 200	1 300	2 500	-		1 875	(1 875)	-100,0%	2 500
Other transfers and grants [insert description]		360	379	379	-		284	(284)	-100,0%	379
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		171 976	165 427	174 750	90	6 072	131 063	(124 990)	-95,4%	174 750

Performance reporting on grants are been done by the Chief Financial Officer in order to comply with the Division of Revenue Act.

The Equitable Share are used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and is therefore unconditional and GRDM are dependent on it to sustain operations.

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

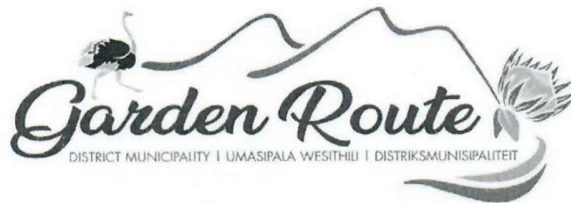
Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2018/19		Budget Year 2019/20						
		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		7 481	11 359	11 359	755	6 832	8 519	(1 687)	-20%	11 359
Pension and UIF Contributions		2 408	232	232	5	40	174	(134)	-77%	232
Medical Aid Contributions		122	75	75	4	37	56	(20)	-35%	75
Motor Vehicle Allowance		1 696	199	727	8	56	545	(489)	-90%	727
Cellphone Allowance		1 125	-	-	47	419	-	419	#DIV/0!	-
Housing Allowances		1 046	434	434	-	-	325	(325)	-100%	434
Other benefits and allowances		-	528	-	-	-	-	-	-	-
Sub Total - Councillors		13 877	12 828	12 828	818	7 384	9 621	(2 237)	-23%	12 828
% increase	4		-7,6%	-7,6%						-7,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 442	5 634	4 103	423	3 811	3 077	734	24%	4 103
Pension and UIF Contributions		161	-	150	0	1	113	(111)	-99%	150
Medical Aid Contributions		124	256	98	4	39	74	(35)	-47%	98
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		838	-	901	-	-	676	(676)	-100%	901
Motor Vehicle Allowance		805	-	687	56	533	515	18	3%	687
Cellphone Allowance		111	-	133	9	81	99	(18)	-19%	133
Housing Allowances		194	-	-	-	-	-	-	-	-
Other benefits and allowances		(211)	-	11	-	0	8	(8)	-96%	11
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 464	5 890	6 082	493	4 466	4 562	(96)	-2%	6 082
% increase	4		-8,9%	-5,9%						-5,9%
Other Municipal Staff										
Basic Salaries and Wages		86 899	85 591	85 914	7 508	66 921	64 435	2 485	4%	85 914
Pension and UIF Contributions		13 210	14 463	14 463	1 272	10 298	10 847	(549)	-5%	14 463
Medical Aid Contributions		10 314	10 904	10 904	626	4 722	8 178	(3 456)	-42%	10 904
Overtime		3 045	-	3 275	134	1 717	2 456	(739)	-30%	3 275
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 906	-	465	765	6 912	349	6 563	1881%	465
Cellphone Allowance		198	-	58	7	68	44	24	55%	58
Housing Allowances		1 311	-	6 965	116	1 090	5 224	(4 134)	-79%	6 965
Other benefits and allowances		2 641	19 685	11 298	378	5 242	8 474	(3 232)	-38%	11 298
Payments in lieu of leave		6 064	-	(1 600)	214	6 445	(1 200)	7 645	-637%	(1 600)
Long service awards		-	-	-	-	145	-	145	#DIV/0!	-
Post-retirement benefit obligations		2 866	8 432	8 432	532	4 786	6 324	(1 538)	-24%	8 432
Sub Total - Other Municipal Staff		133 454	139 074	140 174	11 552	108 345	105 131	3 215	3%	140 174
% increase	4		4,2%	5,0%						5,0%
Total Parent Municipality		153 795	157 791	159 084	12 863	120 195	119 313	882	1%	159 084

Remuneration related expenditure for the month ended 31 March 2020 amounted to R12 862 616.

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	Louise Hoek
Reference:	6/1/1 – 19/20
Date:	14 April 2020

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 **31 MARCH 2020**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Disclaimer: Please note that the municipality could not generate a C-Schedule from the financial system. The municipality populated the C-Schedule manually based on data directly extracted from the financial system for the month ended 31 MARCH 2020.

Print Name MONDE STRAU

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

Signature 

Date 14/4/2020