



**GARDEN ROUTE DISTRICT
MUNICIPALITY**

FINANCIAL YEAR 2019 - 2020

**MONTHLY FINANCIAL MONITORING
REPORT**

30 JUNE 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 30 June 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 30 June 2020 amounted to **R 26,172,783** which represents **6.1%** of the total annual adjusted budgeted figure of **R 429,591,235 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month, ended 30 June 2020 amounted to **R 33,733,393**, with a total annual adjusted budgeted figure of **R 434,093,302 (including Roads)**, the operational expenditure for the month is **7.8%** 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 13,241,400 (39.3%** of the monthly expenditure). Included under operating expenditure is **R 15,588,252 (46.2%** 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 8,424,432**. The capital expenditure for the month ended 30 June 2020 amounted to **R 725,365**. As at June month-end, **92,15%** of the total capital budget has been spent.

Refer to pages 15 - 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.

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 30 June 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 - M12 June

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	-	-	5 800	(5 800)	-100%	5 800
Investment revenue	15 715	16 893	13 293	7 704	13 019	13 293	(274)	-2%	13 293
Transfers and subsidies	172 435	165 426	35 463	-	170 090	35 463	134 627	380%	35 463
Other own revenue	214 495	235 001	375 035	18 469	175 429	375 035	(199 606)	-53%	375 035
Total Revenue (excluding capital transfers and contributions)	402 645	417 320	429 591	26 173	358 538	429 591	(71 053)	-17%	429 591
Employee costs	140 534	144 964	147 545	12 447	149 396	147 545	1 851	1%	147 545
Remuneration of Councillors	11 933	12 828	12 828	794	10 097	12 828	(2 731)	-21%	12 828
Depreciation & asset impairment	3 172	3 477	4 833	377	4 543	4 833	(290)	-6%	4 833
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	36	4 084	4 864	346	3 902	4 864	(962)	-20%	4 864
Transfers and subsidies	-	1 965	1 536	7	1 161	1 536	(375)	-24%	1 536
Other expenditure	242 728	251 339	262 488	19 763	186 959	262 488	(75 529)	-29%	262 488
Total Expenditure	398 403	418 656	434 093	33 733	356 058	434 093	(78 036)	-18%	434 093
Surplus/(Deficit)	4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)	6 983	-155%	(4 502)
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)	6 983	-155%	(4 502)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)	6 983	-155%	(4 502)
Capital expenditure & funds sources									
Capital expenditure	10 623	6 923	8 423	725	7 763	8 423	(660)	-8%	8 423
Capital transfers recognised	4 000	-	3 435	-	3 435	3 435	0	0%	3 435
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 623	6 923	4 988	725	4 328	4 988	(660)	-13%	4 988
Total sources of capital funds	10 623	6 923	8 423	725	7 763	8 423	(660)	-8%	8 423
Financial position									
Total current assets	196 625	178 550	172 081		203 325				172 081
Total non current assets	307 314	292 602	315 014		311 154				315 014
Total current liabilities	102 393	82 034	82 420		60 700				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		308 927				318 821
Cash flows									
Net cash from (used) operating	13 793	(755)	(13 937)	(7 561)	2 481	(13 937)	(16 418)	118%	(13 937)
Net cash from (used) investing	(9 258)	366	(1 276)	(150 725)	172 414	(1 276)	(173 690)	13610%	(1 276)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	174 303	169 379	154 555	-	186 427	154 555	(31 872)	-21%	(3 681)
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	796	757	380	1 579	2 104	371	3 738	24 774	34 501
Creditors Age Analysis									
Total Creditors	348	-	1	2	6	2	1	21	380

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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	226 524	11 961	212 151	226 524	(14 373)	-6%	226 524
Executive and council		231 601	216 981	225 803	11 961	211 316	225 803	(14 487)	-6%	225 803
Finance and administration		671	721	721	-	835	721	114	16%	721
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8 041	8 856	6 802	8	6 385	6 802	(416)	-6%	6 802
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		7 820	8 406	6 166	(20)	5 992	6 166	(174)	-3%	6 166
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		221	450	636	28	394	636	(242)	-38%	636
<i>Economic and environmental services</i>		162 333	160 105	188 051	14 210	139 766	188 051	(48 285)	-26%	188 051
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		162 000	160 000	187 946	14 210	139 688	187 946	(48 258)	-26%	187 946
Environmental protection		333	105	105	-	78	105	(27)	-26%	105
<i>Trading services</i>		-	30 657	8 215	(6)	236	8 215	(7 979)	-97%	8 215
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	30 657	8 215	(6)	236	8 215	(7 979)	-97%	8 215
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	402 645	417 320	429 591	26 173	358 538	429 591	(71 053)	-17%	429 591
Expenditure - Functional										
<i>Governance and administration</i>		123 554	126 483	133 510	10 416	115 615	133 510	(17 895)	-13%	133 510
Executive and council		44 144	45 692	53 918	3 706	39 012	53 918	(14 906)	-28%	53 918
Finance and administration		76 860	78 090	77 013	6 508	74 470	77 013	(2 543)	-3%	77 013
Internal audit		2 550	2 702	2 579	202	2 133	2 579	(446)	-17%	2 579
<i>Community and public safety</i>		90 298	79 377	81 165	6 806	78 814	81 165	(2 351)	-3%	81 165
Community and social services		20 403	9 814	13 145	832	11 790	13 145	(1 354)	-10%	13 145
Sport and recreation		12 767	13 225	12 570	652	11 479	12 570	(1 091)	-9%	12 570
Public safety		27 288	25 301	24 731	2 145	24 700	24 731	(30)	0%	24 731
Housing		-	-	-	-	-	-	-	-	-
Health		29 841	31 037	30 720	3 177	30 844	30 720	125	0%	30 720
<i>Economic and environmental services</i>		178 859	176 200	203 566	16 234	155 956	203 566	(47 610)	-23%	203 566
Planning and development		8 640	9 147	8 049	433	7 730	8 049	(319)	-4%	8 049
Road transport		166 635	163 468	192 004	15 588	144 851	192 004	(47 153)	-25%	192 004
Environmental protection		3 585	3 585	3 512	212	3 375	3 512	(138)	-4%	3 512
<i>Trading services</i>		5 018	33 470	13 695	169	3 573	13 695	(10 121)	-74%	13 695
Energy sources		-	-	-	-	-	-	-	-	-
Water management		10	10	9	-	-	9	(9)	-100%	9
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5 008	33 460	13 686	169	3 573	13 686	(10 112)	-74%	13 686
<i>Other</i>		674	3 126	2 157	108	2 099	2 157	(58)	-3%	2 157
Total Expenditure - Functional	3	398 403	418 656	434 093	33 733	356 058	434 093	(78 036)	-18%	434 093
Surplus/ (Deficit) for the year		4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)	6 983	-155%	(4 502)

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) - M12 June

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	225 803	11 961	211 316	225 803	(14 487)	-6,4%	225 803
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		198	721	721	-	835	721	114	15,8%	721
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		221	450	636	28	394	636	(242)	-38,1%	636
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		7 820	8 406	6 166	(20)	5 992	6 166	(174)	-2,8%	6 166
Vote 9 - Waste Management		-	30 657	8 215	(6)	236	8 215	(7 979)	-97,1%	8 215
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		333	105	105	-	78	105	(27)	-26,0%	105
Vote 14 - Roads Agency Function		162 000	160 000	187 946	14 210	139 688	187 946	(48 258)	-25,7%	187 946
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 645	417 320	429 591	26 173	358 538	429 591	(71 053)	-16,5%	429 591
Expenditure by Vote	1									
Vote 1 - Executive and Council		46 981	51 456	57 467	4 030	42 443	57 467	(15 023)	-26,1%	57 467
Vote 2 - Budget and Treasury Office		24 519	21 608	23 284	1 571	21 921	23 284	(1 363)	-5,9%	23 284
Vote 3 - Corporate Services		41 210	42 339	42 639	4 004	40 449	42 639	(2 190)	-5,1%	42 639
Vote 4 - Planning and Development		22 739	24 234	23 468	1 392	23 230	23 468	(238)	-1,0%	23 468
Vote 5 - Public Safety		41 369	32 060	32 540	2 756	31 363	32 540	(1 176)	-3,6%	32 540
Vote 6 - Health		33 581	33 212	32 914	3 358	33 373	32 914	458	1,4%	32 914
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 767	13 225	12 570	652	11 479	12 570	(1 091)	-8,7%	12 570
Vote 9 - Waste Management		5 008	33 460	13 686	169	3 573	13 686	(10 112)	-73,9%	13 686
Vote 10 - Roads Transport		4 225	3 468	4 058	-	-	4 058	(4 058)	-100,0%	4 058
Vote 11 - Waste Water Management		(7)	10	-	-	-	-	-	-	-
Vote 12 - Water		18	-	9	-	-	9	(9)	-100,0%	-
Vote 13 - Environment Protection		3 585	3 585	3 512	212	3 375	3 512	(138)	-3,9%	3 512
Vote 14 - Roads Agency Function		162 410	160 000	187 946	15 588	144 851	187 946	(43 095)	-22,9%	187 946
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	398 403	418 656	434 093	33 733	356 058	434 093	(78 036)	-18,0%	434 084
Surplus/ (Deficit) for the year	2	4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)	6 983	-155,1%	(4 493)

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) - M12 June

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		5 800	(5 800)	-100%	5 800	
Rental of facilities and equipment	3 846	1 593	1 523	129	1 705	1 523	182	12%	1 523	
Interest earned - external investments	15 715	16 893	13 293	7 704	13 019	13 293	(274)	-2%	13 293	
Interest earned - outstanding debtors	897	964	3 500	191	3 245	3 500	(255)	-7%	3 500	
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licences and permits	333	105	105		78	105	(27)	-26%	105	
Agency services	21 062	23 015	209 561	14 210	139 688	209 561	(69 873)	-33%	209 561	
Transfers and subsidies	172 435	165 426	35 463		170 090	35 463	134 627	380%	35 463	
Other revenue	184 358	205 672	160 346	3 939	30 714	160 346	(129 632)	-81%	160 346	
Gains on disposal of PPE	4 000	3 652	-			-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		402 645	417 320	429 591	26 173	358 538	429 591	(71 053)	-17%	429 591
Expenditure By Type										
Employee related costs		140 534	144 964	147 545	12 447	149 396	147 545	1 851	1%	147 545
Remuneration of councillors		11 933	12 828	12 828	794	10 097	12 828	(2 731)	-21%	12 828
Debt impairment		1 601	1 721	3 594	186	1 198	3 594	(2 396)	-67%	3 594
Depreciation & asset impairment		3 172	3 477	4 833	377	4 543	4 833	(290)	-6%	4 833
Finance charges		-	-	-	-	-	-	-	-	
Bulk purchases		-	-	-	-	-	-	-	-	
Other materials		36	4 084	4 864	346	3 902	4 864	(962)	-20%	4 864
Contracted services		50 354	46 505	30 948	1 219	16 053	30 948	(14 895)	-48%	30 948
Transfers and subsidies		-	1 965	1 536	7	1 161	1 536	(375)	-24%	1 536
Other expenditure		190 773	203 113	227 947	18 358	169 709	227 947	(58 238)	-26%	227 947
Loss on disposal of PPE		-	-	-	-	-	-	-	-	
Total Expenditure		398 403	418 656	434 093	33 733	356 058	434 093	(78 036)	-18%	434 093
Surplus/(Deficit)		4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)	6 983	(0)	(4 502)
Transfers and subsidies - capital (financial institutions) (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)	(4 502)	(7 561)	2 481	(4 502)			(4 502)
Taxation								-		
Surplus/(Deficit) after taxation		4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)			(4 502)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)			(4 502)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		4 242	(1 336)	(4 502)	(7 561)	2 481	(4 502)			(4 502)

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 30 June 2020 amounts to R 128,999. 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, the anticipated revenue budget was adjusted downwards with the May Adjustment Budget.

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 30 June 2020 amounts to R 7,703,813, the investment balance of the municipality amounted to R33m for the month ended 30 June 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 30 June 2020 amounts to R 190,885. Majority of the debtors are firefighting 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 6% 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 15 588 251 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. During May 2020, the municipality received R268,000 in respect of the COVID 19 Humanitarian Disaster Relief.

Other revenue / Sundry income

Other revenue reflects an amount of R 3,939,360 for the month ended 30 June 2020. Other revenue consists mostly of the following: 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 30 June 2020 amounted to R 13,241,400 of an annual adjusted budgeted amount R160,373,000 that represents 8% of the budgeted amount and 42.2% 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 19 in the district by implementing various projects and training and testing. An adjustment budget was approved by Council on 27 May 2020 to include 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 30 June 2020 amounts to R 376,583.

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 fourth quarter if on site comprehensive testing can be performed on the proposed solution. Given the current level 3 lockdown level and travel restrictions in place, the municipality will implement Plan B (Activation of the manual excel FAR) in view of upcoming

financial year-end (30 June 2020). 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 346,312 for the month ended 30 June 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 19 in the district by implementing various projects and training and testing. An adjustment budget was approved by Council on 27 May 2020 to include 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 30 June 2020 amounts to R 1,218,835 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 July 2021 given the current lockdown levels.

Transfers and subsidies

The municipality recorded transfer and subsidies to the amount of R 6,540 for the month ended 30 June 2020.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R18,357,945 for month ended 30 June 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 19 in the district by implementing various projects and training and testing. An adjustment budget was approved by Council on 27 May 2020 to include 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) - M12 June

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	-	20	-	19	20	(1)	-3%	20
Vote 3 - Corporate Services		2 428	1 503	1 243	346	1 231	1 243	(11)	-1%	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	1 263	346	1 251	1 263	(12)	-1%	1 263
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	164	-	70	164	(94)	-58%	164
Vote 2 - Budget and Treasury Office		-	-	5	-	1	5	(4)	-76%	5
Vote 3 - Corporate Services		-	70	277	-	97	277	(179)	-65%	277
Vote 4 - Planning and Development		-	-	22	14	14	22	(8)	-39%	22
Vote 5 - Public Safety		-	400	3 835	315	3 775	3 835	(60)	-2%	3 835
Vote 6 - Health		-	2 300	2 300	-	2 255	2 300	(45)	-2%	2 300
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	500	51	245	500	(255)	-51%	500
Vote 9 - Waste Management		-	-	30	-	27	30	(3)	-10%	30
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	150	28	-	28	28	(0)	0%	28
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	2 920	7 161	379	6 512	7 161	(648)	-9%	7 161
Total Capital Expenditure		10 623	6 923	8 423	725	7 763	8 423	(660)	-8%	8 423

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

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'	YTD Expenditure	Year to date Budget	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	6 800,00	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	18 234,54	26 565,00	Committed	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	420 000,00	204 135,00	420 000,00	Committed	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	125 677,00	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.
071307104109	5	Qnap File Server	1307	38 968,00	0,00	38 968,00	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	8 559,00	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.
071307104111	7	Scanners	1307	17 827,00	17 826,09	17 827,00	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.
071307104113	8	24 Inch Monitors	1307	3 477,00	3 476,52	3 477,00	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.
071307104116	9	Insurance Claims	1307	0,00	0,00	0,00	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	19 957,00	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.
071307104118	11	Printer HP black/white	1307	10 260,00	10 260,00	10 260,00	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	24 700,00	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	8 090,00	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.
071307104121	14	Office Automation	1307	197 741,00	197 695,78	197 741,00	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.
071307103001	15	Upgrade Server Room for hosting purposes	1307	45 202,00	33 236,52	45 202,00	Committed	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.

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'	YTD Expenditure	Year to date Budget	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.
071307104002	16	ICT Furniture	1307	58 250,00	58 247,00	58 250,00	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.
071806103101	17	Plett Office Building	1806	2 300 000,00	2 255 480,02	2 300 000,00	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 Equipme	2305	374 500,00	321 603,35	374 500,00	Committed	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	30 000,00	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.
071307104001	20	Fireproof Safe (800x525x500)	1307	11 237,00	11 237,00	11 237,00	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.
071307104101	21	Morpho Sigma Lite Biometric Devices	1307	180 636,00	180 568,02	180 636,00	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	1 381,00	1 357,00	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.
071307104103	23	UniFi Security Gateway	1307	4 109,00	4 108,70	4 109,00	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.
071307104105	24	Desktops	1307	111 642,00	111 641,74	111 642,00	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.
071307103901	25	MS Office	1307	0,00	0,00	0,00	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.
071307104106	26	8 Port Switches	1307	15 100,00	15 043,48	15 100,00	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.
071307104107	27	Ubiquity UNIFI AC Pro Access Points	1307	12 626,00	12 626,09	12 626,00	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.
071307104108	28	16 Port Switches	1307	14 358,00	14 358,35	14 358,00	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.
071307104112	29	Voice Recorder	1307	2 653,00	2 652,17	2 653,00	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.
071307104114	30	HD Infrared IP Dome Camera (Spack)	1307	10 300,00	10 282,61	10 300,00	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.

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'	YTD Expenditure	Year to date Budget	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.
071307104115	31	Replacing ICT Capital Equipment beyond e	1307	35 830,00	35 828,54	35 830,00	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.
071601103302	32	6000litre Water Tanker	1601	1 750 288,00	1 750 032,28	1 750 288,00	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 prapayment vote. Correcting journals will be done in January 2020
072305220001	33	Water tankers	1601	1 685 027,00	1 685 027,00	1 685 027,00	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 prapayment vote. Correcting journals will be done in January 2020
071308040008	34	Desk	1308	5 542,00	5 541,74	5 542,00	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.
071308040009	35	File Labelling Machines	1308	4 900,00	4 869,57	4 900,00	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.
071308040010	36	Chairs	1308	5 200,00	5 156,52	5 200,00	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	2 600,00	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	80 000,00	44 417,53	80 000,00	Committed	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	15 217,39	17 500,00	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.
071314000452	40	Desk	1314	21 000,00	18 120,00	21 000,00	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.
071308102412	41	Back support for chairs	1308	4 400,00	4 360,50	4 400,00	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	3 158,00	3 067,04	3 158,00	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.
071203102401	43	Heavy Duty Punch	1203	5 000,00	1 179,78	5 000,00	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.
071307104122	44	8 Port Gigabit Ethernet POE Switch	1307	1 648,00	1 647,51	1 648,00	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.
071308102201	45	Pool Vehicle	1308	0,00	0,00	0,00	Project shift to 2020/21 Capital budget	Project shift to 2020/21 Capital budget	Project shift to 2020/21 Capital budget	Project shift to 2020/21 Capital budget

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'	YTD Expenditure	Year to date Budget	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.
071315102401	46	Office Furniture: Basic Conditions of Service	1315	30 000,00	0,00	30 000,00	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.
071312102401	47	Office Furniture: Training and Development	1312	10 000,00	0,00	10 000,00	Committed	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	14 204,35	20 000,00	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	13 280,46	15 000,00	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.
071316103101	50	Fire Alarm System (Mission Street): OHS	1316	20 000,00	0,00	20 000,00	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	27 969,57	28 000,00	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.
071310102401	52	Voice Recorder	1310	3 935,00	0,00	3 935,00	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.
071808102402	53	GPS Coordinator	1808	10 000,00	5 411,00	10 000,00	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.
071018102402	54	Microphone System: Council Chambers	1018	80 000,00	69 556,52	80 000,00	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.
071310104001	55	Office Chairs: Legal Services	1310	15 000,00	0,00	15 000,00	Committed	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.
071808102401	56	Identity Scanner	1808	12 000,00	8 111,11	12 000,00	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.
071310104002	57	Office Furniture: Legal Services	1310	25 000,00	0,00	25 000,00	Committed	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.
071307104126	58	Laptops - GRDM	1307	143 920,00	143 913,04	143 920,00	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.
071307104127	59	GRDM - Laptops (New)	1307	103 820,00	103 819,13	103 820,00	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.
071307104123	60	Port Replicators	1307	1 848,00	0,00	1 848,00	Committed	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.

SCOA config	Nr	Project description	Cost centre	Adjusted budget: R'	YTD Expenditure	Year to date Budget	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.
071307104124	61	External Hard Drive	1307	755,00	755,00	755,00	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.
071307104125	62	Uninterrupted Power Supplies	1307	1 470,00	1 470,00	1 470,00	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.
071307104128	63	Colour Printer	1307	7 600,00	0,00	7 600,00	Committed	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.
071307104129	64	Laptops - Garden Route DM	1307	78 544,00	71 988,00	78 544,00	Completed	Purchased & Delivered	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.
071308102402	65	Automatic Sanitiser Dispensers	1308	85 000,00	0,00	85 000,00	Committed	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.
071308102414	66	Fans	1308	1 500,00	1 069,28	1 500,00	Completed	Purchased & Delivered	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.
071204104101	67	Laptop - L Hoek	1307	19 456,00	19 455,65	19 456,00	Completed	Purchased & Delivered	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.
071601102410	68	Office Furniture: Fire Services	1601	8 000,00	0,00	8 000,00	Committed	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.
071308102415	69	Heater	1308	900,00	0,00	900,00	Committed	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.
071307104130	70	Wireless Access Points	1307	26 000,00		26 000,00	Committed	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				8 450 432,00	7 762 871,05	8 450 432,00				

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)				
Commitments against capital for the month June 2020				Committed Amount
071307104128	63	Colour Printer	1307	8 550,00
071307104130	70	Wireless Access Points	1307	27 950,00
071308102402	65	Automatic Sanitiser Dispensers	1308	73 419,70
071310104001	55	Office Chairs: Legal Services	1310	10 852,60
071310104002	57	Office Furniture: Legal Services	1310	17 445,50
072305230001	18	Hazmat Rescue & Fire Equipment Equipme	2305	58 650,23
		Total Commitments		196 868,03
		Total expenditure + Total Commitments		7 959 739,08
		Total percentage spent		94%

Various virements have been processed against the capital budget during the lockdown period and level 3 to provide tools of the trades to essential employees to enable them to work from home.

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	186 349	154 555
Call investment deposits		-	-	-	-	-
Consumer debtors		-	-	8 098	-	8 098
Other debtors		16 205	2 312	2 312	9 890	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	3 219	3 239
Total current assets		196 625	178 550	172 081	203 325	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	85 998	86 044
Investments in Associate						
Property, plant and equipment		159 740	143 644	163 677	163 680	163 677
Biological						
Intangible		1 363	1 748	1 912	1 743	1 912
Other non-current assets						
Total non current assets		307 314	292 602	315 014	311 154	315 014
TOTAL ASSETS		503 940	471 152	487 095	514 479	487 095
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		857	-	-	698	
Consumer deposits				386	655	
Trade and other payables		71 843	51 753	51 753	43 931	51 753
Provisions		29 692	30 281	30 281	15 416	30 281
Total current liabilities		102 393	82 034	82 420	60 700	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	205 552	168 274
NET ASSETS	2	263 560	302 878	318 435	308 927	318 821
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		235 253	271 173	288 436	277 601	287 116
Reserves		28 307	31 705	30 000	31 326	31 705
TOTAL COMMUNITY WEALTH/EQUITY	2	263 560	302 878	318 435	308 927	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 - M12 June

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	18 278	172 107	207 930	(35 823)	-17%	207 930
Government - operating		172 435	165 426	174 749	-	170 090	174 749	(4 660)	-3%	174 749
Government - capital		-	-	(0)		-	(0)	0	-100%	(0)
Interest		15 715	16 893	13 293	7 895	16 264	13 293	2 970	22%	13 293
Dividends								-		
Payments										
Suppliers and employees		(388 852)	(411 494)	(405 126)	(33 727)	(354 896)	(405 126)	(50 229)	12%	(405 126)
Finance charges				-		-	-	-		
Transfers and Grants			(1 965)	(4 784)	(7)	(1 161)	(4 784)	(3 623)	76%	(4 784)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 793	(755)	(13 937)	(7 561)	2 403	(13 937)	(16 340)	117%	(13 937)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 156	3 652	3 652			3 652	(3 652)	-100%	3 652
Decrease (increase) in non-current debtors		-	3 636	3 636			3 636	(3 636)	-100%	3 636
Decrease (increase) other non-current receivables		(1 791)	-				-	-		
Decrease (increase) in non-current investments		-	-		(150 000)	180 177	-	180 177	#DIV/0!	
Payments										
Capital assets		(10 623)	(6 923)	(8 564)	(725)	(7 763)	(8 564)	(801)	9%	(8 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(9 258)	366	(1 276)	(150 725)	172 414	(1 276)	(173 690)	13610%	(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)	(158 286)	174 817	(15 213)			(15 213)
Cash/cash equivalents at beginning:		169 768	169 768	169 768		11 532	169 768			11 532
Cash/cash equivalents at month/year end:		174 303	169 379	154 555		186 349	154 555			(3 681)

The municipal bank balance at 30 June 2020 totals R 186 348 885,64 and all the short term deposits matured before 30 June 2020, therefore the total cash and cash equivalents amounts to R 186 348 885,64. R27 000 000 of this is unspent Roads monies.

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

REPORTING MONTH: 30 JUNE 2020		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 June 2020	11 531 918,62	186 348 885,64
Other Cash & Cash Equivalents: Short term deposits	150 300 000,00	-
Total Cash & Cash Equivalents:	161 831 918,62	186 348 885,64
LESS:	122 041 699,80	141 969 056,52
Unspent Conditional Grants	2 893 312,64	4 488 858,00
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	13 059 750,00	-
Trade Payables	5 203 802,94	7 753 576,46
Unspent Capital budget	813 223,15	660 561,39
Unspent Operational budget	49 041 313,42	78 035 763,02
Sub total	39 790 218,82	44 379 829,12
PLUS:	8 092 205,65	7 564 900,78
VAT Receivable	5 907 677,05	5 586 883,70
Receivable Exchange	2 184 528,60	1 978 017,08
	47 882 424,47	51 944 729,90
LESS OTHER MATTERS:		
Capital Replacement Reserve	31 327 891,00	31 327 891,00
Sub Total	16 554 533,47	20 616 838,90
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	5 797 099,32	9 859 404,75

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	273	251	238	273	253	259	1 724	1 868	5 138	4 376	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	535	507	142	1 307	1 852	112	2 014	22 941	29 410	28 226	-	-	-	-
Total By Income Source	2000	796	757	380	1 579	2 104	371	3 738	24 774	34 501	32 567	-	-	-	-
2018/19 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	(124)	283	22	256	162	27	423	1 334	2 383	2 202	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	920	474	358	1 323	1 942	345	3 315	23 440	32 118	30 365	-	-	-	-
Total By Customer Group	2600	796	757	380	1 579	2 104	371	3 738	24 774	34 501	32 567	-	-	-	-

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 fire section have implemented an electronic system which will assist in the future with disputes.

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 - M12 June

Description	NT Code	Budget Year 2019/20									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	348	-	1	2	6	2	1	21	380	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	348	-	1	2	6	2	1	21	380	-	

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 June 2020	Movements for the month			Balance as at 30 June 2020	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Eden district municipality							
Interest Received YTD					-		
Standard Bank	50 100 000,00	-61 100 000,00	11 000 000,00		-	2 498 700,27	4 977 173,14
Investec Bank	3 500 000,00	-3 500 000,00			-	101 500,00	203 000,00
ABSA	46 600 000,00	-46 600 000,00			-	2 391 580,82	4 783 161,64
Nedbank	50 100 000,00	-61 100 000,00	11 000 000,00		-	2 606 293,45	5 192 871,83
FNB	-	-11 000 000,00	11 000 000,00		-	21 370,68	21 370,68
Standard Bank - Bank Guarantee investment	-				-	-	-
BANK DEPOSITS	150 300 000,00	-183 300 000,00	33 000 000,00	-	-	7 619 445,22	15 177 577,29

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 - M12 June

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		157 166	162 568	164 252	–	162 568	164 252	(1 685)	-1,0%	164 252
Local Government Equitable Share		151 237	157 370	157 370	–	157 370	157 370	–		157 370
Finance Management		1 000	1 000	1 000	–	1 000	1 000	–		1 000
Municipal Systems Improvement		–	–	–	–	–	–	–		–
EPWP Incentive		1 021	1 629	1 629	–	1 629	1 629	–		1 629
NT - Rural Roads Asset Management Systems		2 425	2 569	2 568	–	2 569	2 568	–		2 568
Fire Service Capacity Building Grant	3	1 483	–	1 685	–	–	1 685	(1 685)	-100,0%	1 685
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		14 810	2 859	10 498	–	6 168	10 498	(3 620)	-34,5%	10 498
PT - Integrated Transport Plan		1 800	900	1 490	–	900	1 490	(590)	-39,6%	1 490
PT - WC Support Grant		1 450	280	3 951	–	3 241	3 951	–		3 951
PT - Disaster Management Grant		10 000	–	2 177	–	348	2 177	(1 829)	-84,0%	2 177
PT - WC Support Grant		360	379	379	–	379	379	–		379
PT - Safety Plan Implementation (WOSA)		1 200	1 300	2 500	–	1 300	2 500	(1 200)	-48,0%	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	–	168 736	174 750	(5 305)	-3,0%	174 750
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	171 976	165 427	174 750	–	168 736	174 750	(5 305)	-3,0%	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 - M12 June

Description	Ref	Budget Year 2019/20								
		2018/19 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	56	161 684	164 252	(2 568)	-1,6%	164 252
Local Government Equitable Share		151 237	157 370	157 370		157 370	157 370	-		157 370
Finance Management		1 000	1 000	1 000	56	1 000	1 000	-		1 000
Municipal Systems Improvement		-								
EPWP Incentive		1 021	1 629	1 629	-	1 629	1 629	0	0,0%	1 629
NT - Rural Roads Asset Management Systems		2 425	2 569	2 568			2 568	(2 568)	-100,0%	2 568
Fire Service Capacity Building Grant		1 483		1 685		1 685	1 685			1 685
Other transfers and grants [insert description]										
Provincial Government:		14 810	2 859	10 866	-	8 945	10 866	(1 920)	-17,7%	10 866
PT - Integrated Transport Plan		1 800	900	1 490			1 490	(1 490)	-100,0%	1 490
PT - Disaster Management Grant		10 000		2 445		2 365	2 445	(80)	-3,3%	2 445
PT - WC Support Grant		1 450	280	4 051		3 701	4 051	(350)	-8,6%	4 051
PT - Safety Plan Implementation (WOSA)		1 200	1 300	2 500		2 500	2 500			2 500
Other transfers and grants [insert description]		360	379	379		379	379			379
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		171 976	165 427	175 118	56	170 630	175 118	(4 488)	-2,6%	175 118
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
[insert description]										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		171 976	165 427	175 118	56	170 630	175 118	(4 488)	-2,6%	175 118

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 - M12 June

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	723	9 340	11 359	(2 019)	-18%	11 359
Pension and UIF Contributions		2 408	232	232	5	54	232	(178)	-77%	232
Medical Aid Contributions		122	75	75	4	49	75	(26)	-35%	75
Motor Vehicle Allowance		1 696	199	727	9	86	727	(642)	-88%	727
Cellphone Allowance		1 125	-	-	53	568	-	568	#DIV/0!	-
Housing Allowances		1 046	434	434	-	-	434	(434)	-100%	434
Other benefits and allowances		-	528	-	-	-	-	-	-	-
Sub Total - Councillors		13 877	12 828	12 828	794	10 097	12 828	(2 731)	-21%	12 828
% increase	4		-7,6%	-7,6%						-7,6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 442	5 634	4 103	397	5 054	4 103	951	23%	4 103
Pension and UIF Contributions		161	-	150	0	2	150	(149)	-99%	150
Medical Aid Contributions		124	256	98	4	51	98	(47)	-48%	98
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		838	-	901	-	-	901	(901)	-100%	901
Motor Vehicle Allowance		805	-	687	56	691	687	4	1%	687
Cellphone Allowance		111	-	133	9	108	133	(25)	-19%	133
Housing Allowances		194	-	-	-	-	-	-	-	-
Other benefits and allowances		(211)	-	11	-	0	11	(10)	-96%	11
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 464	5 890	6 082	467	5 906	6 082	(176)	-3%	6 082
% increase	4		-8,9%	-5,9%						-5,9%
Other Municipal Staff										
Basic Salaries and Wages		86 899	85 591	85 914	7 323	89 285	85 914	3 371	4%	85 914
Pension and UIF Contributions		13 210	14 463	14 463	1 288	15 251	14 463	788	5%	14 463
Medical Aid Contributions		10 314	10 904	10 904	623	7 237	10 904	(3 666)	-34%	10 904
Overtime		3 045	-	3 275	240	2 455	3 275	(820)	-25%	3 275
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 906	-	465	584	8 676	465	8 211	1765%	465
Cellphone Allowance		198	-	58	7	89	58	30	52%	58
Housing Allowances		1 311	-	6 965	116	1 439	6 965	(5 526)	-79%	6 965
Other benefits and allowances		2 641	19 685	11 298	892	11 348	11 298	50	0%	11 298
Payments in lieu of leave		6 064	-	(1 600)	367	1 286	(1 600)	2 886	-180%	(1 600)
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	2 866	8 432	8 432	540	6 422	8 432	(2 009)	-24%	8 432
Sub Total - Other Municipal Staff		133 454	139 074	140 174	11 980	143 490	140 174	3 316	2%	140 174
% increase	4		4,2%	5,0%						5,0%
Total Parent Municipality		153 795	157 791	159 084	13 241	159 493	159 084	409	0%	159 084

Remuneration related expenditure for the month ended 30 June 2020 amounted to R13 241 400.

Section 9 – Municipal manager’s quality certification



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 19/20
Date: 10 July 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–

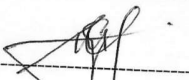
- The monthly budget statement**
- Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- Mid- year budget and performance assessment

for the month ended **30 June 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 30 June 2020.

Print Name MONDE STRATU

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

Signature 

Date 10/7/2020