

**REPORT: SECTION 52 – RESPONSIBILITIES OF MAYOR / VERSLAG: ARTIKEL 52  
VERANTWOORDELIKHEDE VAN DIE BURGEMEESTER / INGXELO: U MHLATHI 52 - UXANDUVA  
LUKA SODOLOPHU (1077150)**

(6/18/7)

15 JULY 2020

**REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)**

**PURPOSE OF THE REPORT**

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

**BACKGROUND**

Section 52 of the Municipal Finance Management Act 2003 (No.56) (MFMA) requires the Mayor to report to Council on the financial affairs of the municipality.

**Section 52 (d)**

**The mayor of a municipality –**

**Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality**

**FINANCIAL IMPLICATIONS**

None

**RELEVANT LEGISLATION**

Municipal Finance Management

Act, No 56 of 2003, section 52

Municipal Budget and Reporting Regulations, 17 April 2009

**UITVOERENDE OPSOMMING**

*Die burgemeester van die munisipaliteit moet binne 30 dae na die einde van die kwartaal 'n verslag aan die Raad voorlê oor die finansiële posisie van die munisipaliteit.*

**RECOMMENDATION**

That Council notes the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 30 June 2020.

**AANBEVELING**

*Dat die Raad kennis neem van die kwartaalverslag rakende die implementering van die begroting en die finansiële posisie van die munisipaliteit vir die jaar tot datum en die kwartaal geëindig 30 Junie 2020.*

**ISINDULULO**

Sesokuba iBhunga lithathele ingqalelo ingxelo ngokumiselwa kolwabiwo-mali kunye nemicimbi yezemali zomasipala zonyaka uzakuthi ga ngoku kunye nexesha eliphela ngomhla 30 kweyeSilimela 2020.

**ANNEXURE**

Section 52 Report



# **GARDEN ROUTE DISTRICT MUNICIPALITY**

**FINANCIAL YEAR 2019 - 2020**

**QUARTERLY MAYORAL SECTION 52  
REPORT**

**YEAR TO DATE ENDING  
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 revised its annual budget during the year.

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

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

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

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

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

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

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

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

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

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

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

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

**MSCOA** – Municipal Standard Chart of 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.

**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 52: Quarterly budget statements

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

## **PART 1 – IN-YEAR REPORT**

### **SECTION 1 – MAYORAL FOREWORD**

Honourable Speaker, leaders of the opposition, honourable members of the Garden Route.

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

These figures are presented in terms of Section 52 of the MFMA. The information is presented for the 4<sup>th</sup> Quarter ending 30 June 2020.

But before we go to the figures, herewith an overview of the 4<sup>th</sup> Quarter's events which has been mostly overshadowed by the current COVID-19 pandemic:

Our thoughts and deepest condolences go out to all the families in the District and country that has been affected by COVID-19.

During March 2020, Garden Route District Municipality (GRDM) established a COVID-19 Multi Agency Command Centre (MACC) at our head office in George. This follows Western Cape Government's call on all districts to do the same to ensure that the various clusters share what is happening closer to grassroots level. Clusters are categorised into the following stakeholder groups: Transport; Social Services and Education; Health; Safety and Security; and Communications.

The municipality have continuously been involved in COVID-19 awareness campaigns, putting in place prevention measures and have been working actively around the clock to fight the spread of the virus.

The Environmental Health Practitioners (EHPs) of GRDM are some of the many essential workers who are risking their own lives to protect community members. EHPs will continue to amplify their inspections at shops, with the following checklists as criteria:

- Distance control between customers.
- Hand sanitizing at point of entry/exit.
- Good ventilation.
- Hand soap.
- Use of hand sanitisers.
- Hand drying material.

- Waste bin (with lid).
- Nail brush.
- Disposable hand wipes.
- Gloves.
- Masks.
- Disinfection routines relating to touch points, keypads, cash registers, utensils and other equipment.
- Understanding of Covid-19 symptoms, monitoring and reporting.
- Proper sanitation facilities.
- Washing hands after handling notes and coins.
- Washing hands before handling food.
- Cleaning and disinfection of fleet vehicles.

Simple precautions and planning can make a big difference. Acting now will help protect employees and essential businesses.

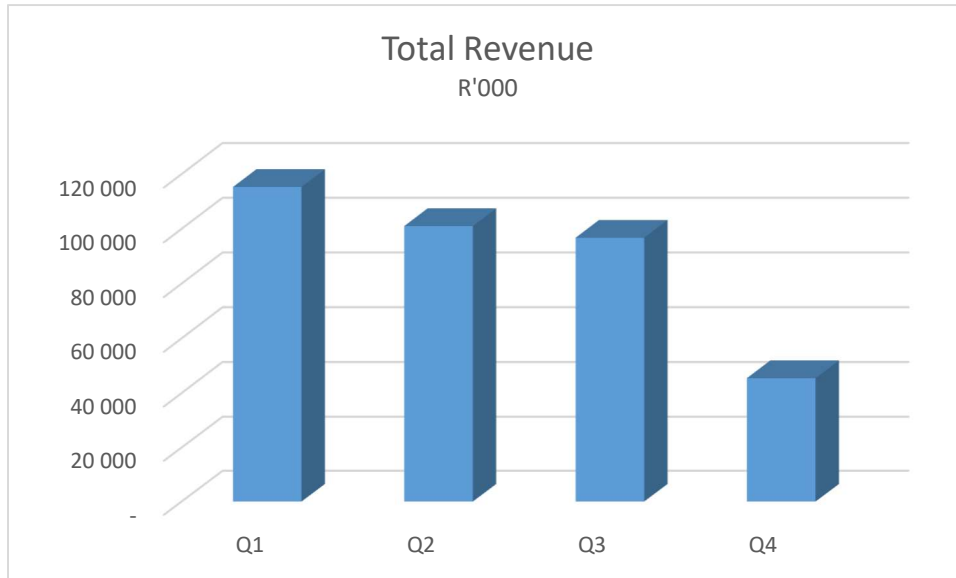
*Herewith an executive summary of the performance of the Council for the 4<sup>th</sup> Quarter ending 30 June 2020. The actual and budgeted figures reported, includes the Roads Operational Budget.*

### **Revenue by source**

The total revenue received by source for the 4<sup>th</sup> quarter amounts to **R 45,457,534**, against an adjusted budget of **R 429,591,235 (including Roads Agency)**. This represents **10.5%** of the annual revenue budget being recorded in the fourth quarter. The year-to-date revenue stands at *circa* R360million. The actual performance is below the budgeted performance mainly due to delayed expenditure of the Roads allocation in quarter 4 due to COVID 19 (R35m) – this will move to the 2020/21 financial year and has no effect on the bottom line of the organisation as the lower revenue nets off against lower expenditure; budgeted reimbursement of costs associated with the Regional Landfill site that had not yet materialised due to the delay in the project (R8.2m) – this will also move

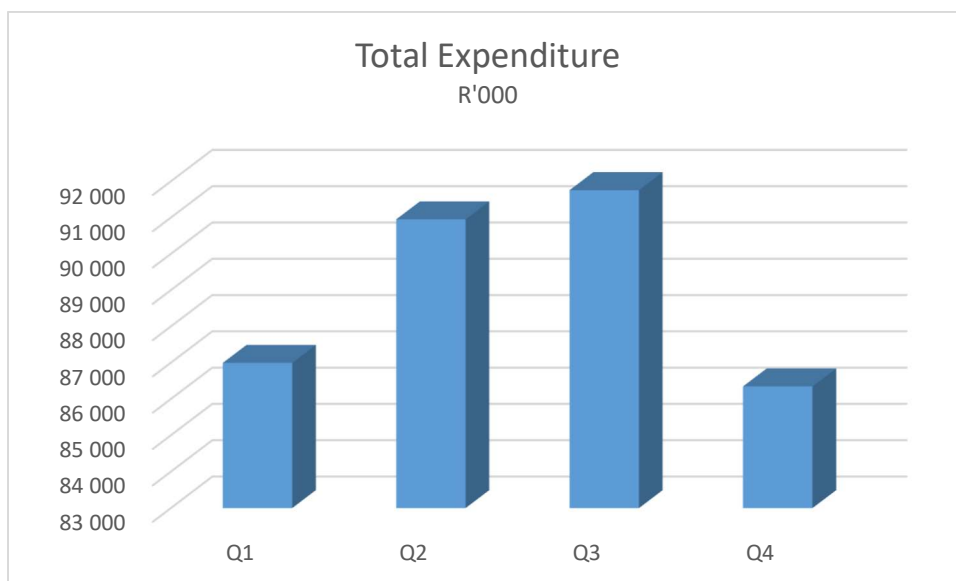


to the 2020/21 financial year; increase in property values expected at R8m still being finalised and not yet fully processed, but might not materialise in full due to impact of COVID 19 pandemic on economy and property valuations; and unspent conditional grants of R4.5m (revenue can only be accounted for once the associate expenditure was incurred).



### Operating Expenditure by source

For the fourth quarter of the financial year the municipality recorded expenditure performance of **R86,348,562** against a full year adjusted budget of **R434,093,302 (including Roads Agency)**, representing **19.9%** of expenditure for the fourth quarter, this is in line with expected performance of 25% for the quarter, the deviation of 5.1% is as a result of the national lockdown due to the COVID-19 pandemic and due to non-cash items (e.g. debt impairment and post-retirement benefits) that is only accounted for during preparation of the annual financial statements.



Current YTD expenditure amounts to R356 million – this is set to increase once final year-end transactions have been accounted for as part of the AFS preparation (including post retirement benefit provision, debtor impairment, etc.)

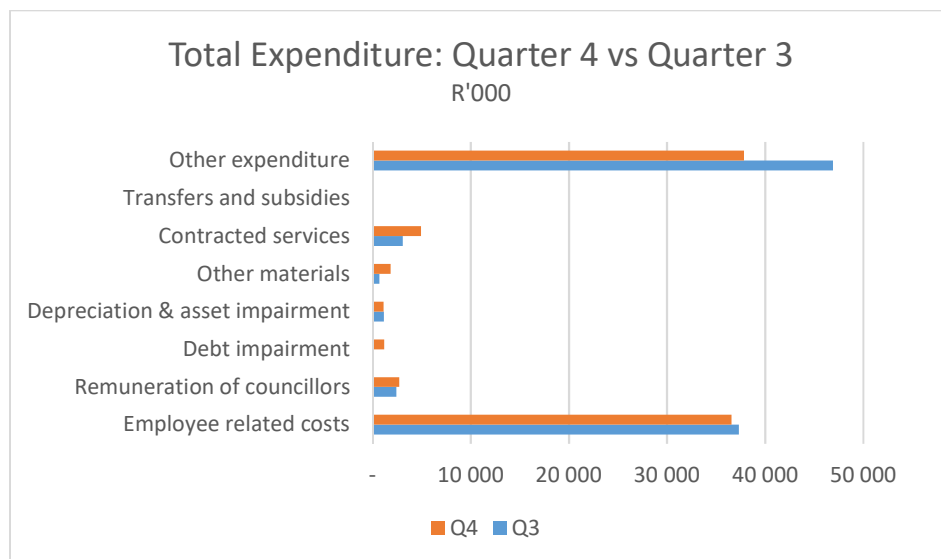
The salary related expenditure for the fourth quarter was **R 36,584,803** to an adjusted budget of **R 147,544,592** (which includes contributions to post retirement benefits), representing **25%** spending of the budget for the fourth quarter.

The councillor remuneration expenditure for the fourth quarter amounted to **R 2,712,958** to an adjusted budget of **R 12,827,664**, representing **21%** of the budget.

Spending on contracted services was **R 4,943,575** in the fourth quarter representing **16%** spending of an adjusted budget of **R 30,948,020**. Slight under performance due to delayed spending of RRAMS and ITP conditional grants – this will move forward to 2020/21 once the roll-over has been approved.

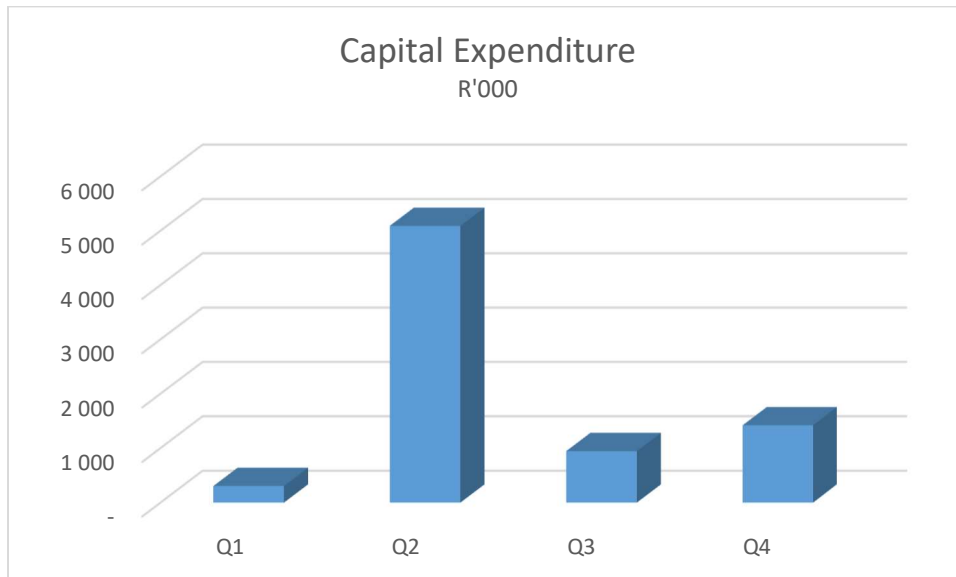
Spending on other expenditure was **R 37,851,792** in the fourth quarter representing **17%** spending of an adjusted budget of **R 227,946,687** (including Roads Budget).

The expenditure in respect of the roads agency function is integrated on a monthly basis in the financial records.



## Capital Expenditure

The adjusted capital budget for the financial year amounts to **R 8,423,432**. For the fourth quarter, capital expenditure was **R 1,420,526**, representing **17%** of the budget. The total spend at the end of the fourth quarter equals **92%** of the 2019/2020 budget, which will increase slightly once the annual financial statements process is finalised and all invoices of June 2020 have been captured and processed.



Refer to detailed capital expenditure performance on pages **34 – 39**.

## **SECTION 2 – RESOLUTIONS**

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

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

#### **RECOMMENDATION:**

That Council takes note of the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 30 June 2020.

## **SECTION 3 – EXECUTIVE SUMMARY**

### **3.1 Introduction**

These figures are presented in terms of section 52(d) of the MFMA. The information is presented for the 4<sup>th</sup> quarter ending 30 June 2020.

### **3.2 Consolidated performance**

#### **3.2.1 Against annual budget (adjusted)**

*The actual and budgeted figures reported, includes the Roads Budget.*

#### **Revenue by source**

For the fourth quarter the municipality records revenue performance of **R 45,457,534** against an adjusted budget of **R 429,591,235**. This represents **10.5%** of the annual revenue budget being recorded in the fourth quarter. The year-to-date revenue stands at *circa* R360million, which is below the budgeted performance mainly due to delayed expenditure of the Roads allocation in quarter 4 due to COVID 19 (has no effect on the bottom line of the organisation as the lower revenue nets off against lower expenditure and will move to 2020/21 which is still within the Provincial financial year)

### **Operating Expenditure by type**

For the fourth quarter of the financial year the municipality records expenditure performance of **R 86,348,562** against a budget of **R 434,093,302**, representing **19.9%** of expenditure including the Roads Agency Function, this is in line with expected performance of 25% for the quarter, the deviation of 5.1% is as a result of the national lockdown due to the COVID-19 pandemic and due to non-cash items (e.g. debt impairment and post-retirement benefits) that is only accounted for at year-end. Current YTD expenditure amounts to R356 million – this is set to increase once final year-end transactions have been accounted for as part of the AFS preparation (including post retirement benefit provision, debtor impairment, etc.)

### **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R 8,423,432**. For the fourth quarter, capital expenditure was **R 1,420,526**, representing **17%** of the budget. The total spend at the end of the fourth quarter equals **92%** of the 2019/2020 budget, which will increase slightly once the annual financial statements process is finalised and all invoices of June 2020 have been captured and processed.

### **3.3 Material variances from SDBIP**

Attached to this report as Annexure is the SDBIP report for the 4<sup>th</sup> quarter ending 30 June 2020.

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

### **3.4 Conclusion**

Detailed analysis of the municipal performance for the 4<sup>th</sup> quarter ending 30 June 2020 will be presented under the different sections of the report. More information regarding the municipal performance and explanations will be provided below.

## SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

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
<b>R thousands</b>									
<b>Financial Performance</b>									
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
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402 645</b>	<b>417 320</b>	<b>429 591</b>	<b>26 173</b>	<b>358 538</b>	<b>429 591</b>	<b>(71 053)</b>	<b>-17%</b>	<b>429 591</b>
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
<b>Total Expenditure</b>	<b>398 403</b>	<b>418 656</b>	<b>434 093</b>	<b>33 733</b>	<b>356 058</b>	<b>434 093</b>	<b>(78 036)</b>	<b>-18%</b>	<b>434 093</b>
<b>Surplus/(Deficit)</b>	<b>4 242</b>	<b>(1 336)</b>	<b>(4 502)</b>	<b>(7 561)</b>	<b>2 481</b>	<b>(4 502)</b>	<b>6 983</b>	<b>-155%</b>	<b>(4 502)</b>
Transfers and subsidies - capital (monetary alloc	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 242</b>	<b>(1 336)</b>	<b>(4 502)</b>	<b>(7 561)</b>	<b>2 481</b>	<b>(4 502)</b>	<b>6 983</b>	<b>-155%</b>	<b>(4 502)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>4 242</b>	<b>(1 336)</b>	<b>(4 502)</b>	<b>(7 561)</b>	<b>2 481</b>	<b>(4 502)</b>	<b>6 983</b>	<b>-155%</b>	<b>(4 502)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10 623</b>	<b>6 923</b>	<b>8 423</b>	<b>725</b>	<b>7 763</b>	<b>8 423</b>	<b>(660)</b>	<b>-8%</b>	<b>8 423</b>
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
<b>Total sources of capital funds</b>	<b>10 623</b>	<b>6 923</b>	<b>8 423</b>	<b>725</b>	<b>7 763</b>	<b>8 423</b>	<b>(660)</b>	<b>-8%</b>	<b>8 423</b>
<b>Financial position</b>									
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
<b>Cash flows</b>									
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	–	–	–	–	–	–	–		–
<b>Cash/cash equivalents at the month/year end</b>	<b>174 303</b>	<b>169 379</b>	<b>154 555</b>	<b>–</b>	<b>186 427</b>	<b>154 555</b>	<b>(31 872)</b>	<b>-21%</b>	<b>(3 681)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	796	757	380	1 579	2 104	371	3 738	24 774	34 501
<b>Creditors Age Analysis</b>									
Total Creditors	348	–	1	2	6	2	1	21	380

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

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									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></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><b>Community and public safety</b></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><b>Economic and environmental services</b></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><b>Trading services</b></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><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	402 645	417 320	429 591	26 173	358 538	429 591	(71 053)	-17%	429 591
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></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><b>Community and public safety</b></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><b>Economic and environmental services</b></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><b>Trading services</b></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><b>Other</b></i>		674	3 126	2 157	108	2 099	2 157	(58)	-3%	2 157
<b>Total Expenditure - Functional</b>	3	398 403	418 656	434 093	33 733	356 058	434 093	(78 036)	-18%	434 093
<b>Surplus/ (Deficit) for the year</b>		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.

### **Operating Revenue:**

Table C2 reflects the financial performance per Standard Classification and shows that most of the municipal funds are received under the Executive and Council classification. This is because the municipality budgets most of its income under the Governance and administration function of the Government Financial Statistics (GFS) classification.

Operational performance for the revenue budget totals **R 45,457,534** for the fourth quarter ending 30 June 2020. Based on the adjusted budget of **R 429,591,235**, this represents **10.5%** recording of revenue for the fourth quarter. This is below the budgeted performance mainly due to delayed expenditure of the Roads allocation in quarter 4 due to COVID 19 (R35m) – this will move to the 2020/21 financial year and has no effect on the bottom line of the organisation as the lower revenue nets off against lower expenditure; budgeted reimbursement of costs associated with the Regional Landfill site that had not yet materialised due to the delay in the project (R8.2m) – this will also move to the 2020/21 financial year; delay in finalising revenue enhancement projects that had a budget of R8m in the 2019/20 financial year (e.g. Kleinkrantz, WSA, Fresh Produce Market, etc.); and unspent conditional grants of R4.5m (revenue can only be accounted for once the associate expenditure was incurred).

### **Operating Expenditure**

Operational performance for the expenditure budget totals **R 86,348,562** for the fourth quarter ending 30 June 2020. Based on the adjusted budget of **R 434,093,302**, this represents **19.9%** of budgeted expenditure. The year to date expenditure amounts includes the Roads Agency Function.

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

In Table C3, Financial Performance is reported by municipal vote:

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

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

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)

Revenue and expenditure reflects the operating performance per municipal vote. This is in accordance with the Government Financial Statistics (GFS) classification of the National Treasury.

Most of the municipal income is budgeted under the Executive and Council functions. Sport and Recreation (Resorts) is the other main municipal function where income budgeting is recorded.

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



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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

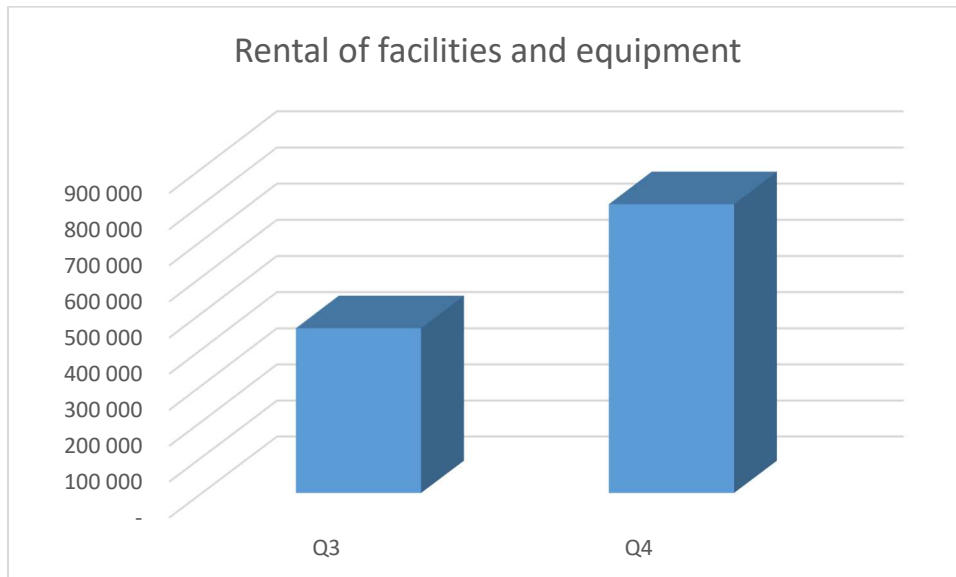
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
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 (financially motivated)								-		
(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:

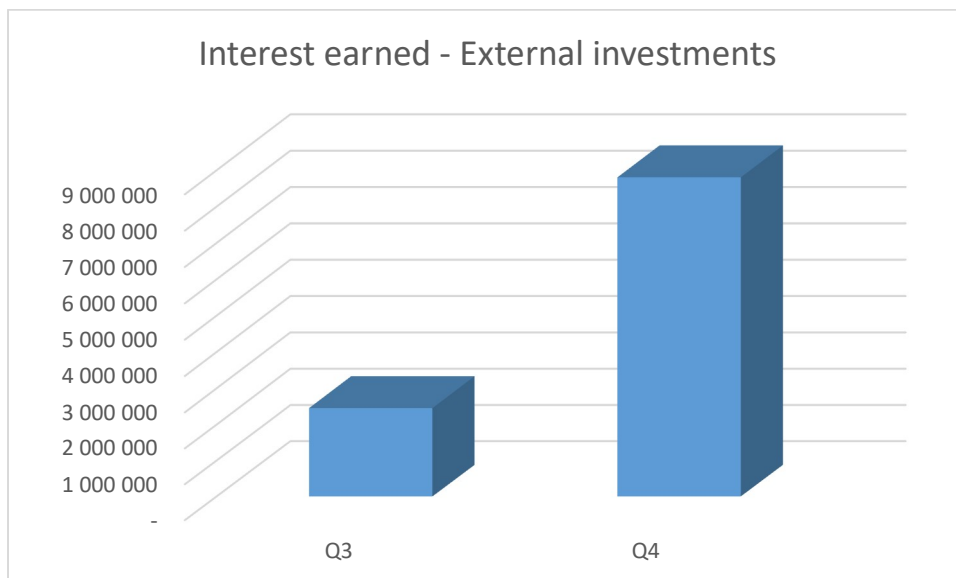
#### **Rental of facilities and equipment:**

Rental of facilities and equipment for the fourth quarter ending 30 June 2020 amounted to R 800,512.



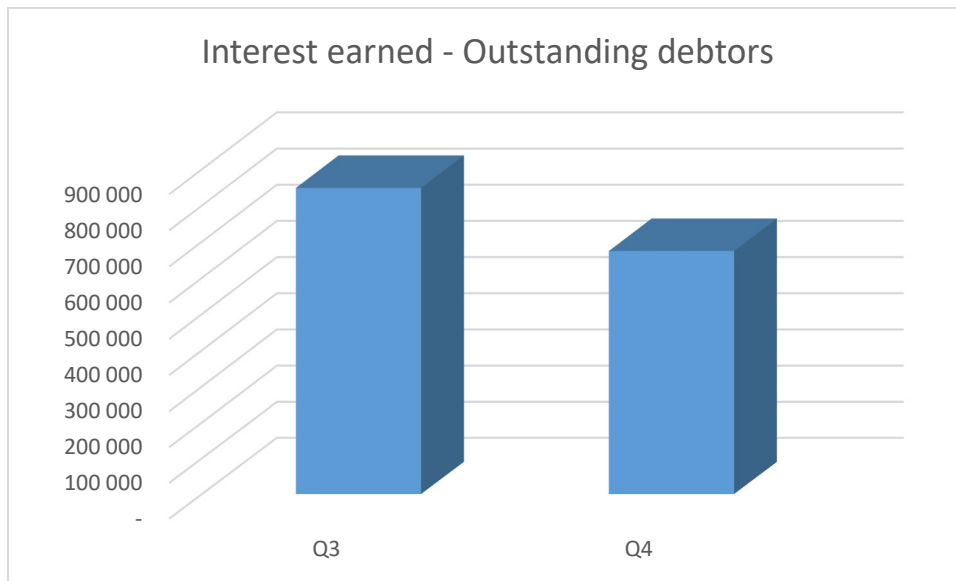
#### **Interest earned – External Investments:**

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 received for the fourth quarter ending 30 June 2020 amounted to R 8,806,354 as a result of all short term deposits maturing.



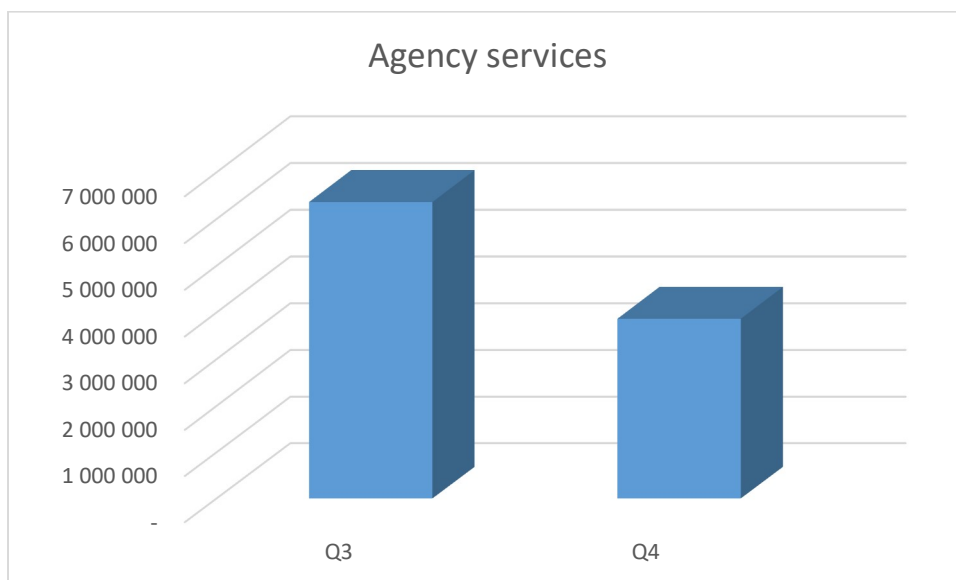
### Interest raised – Outstanding debtors

Interest on outstanding debtors for the fourth quarter ending 30 June 2020 amounted to R 674,144.



### Agency services

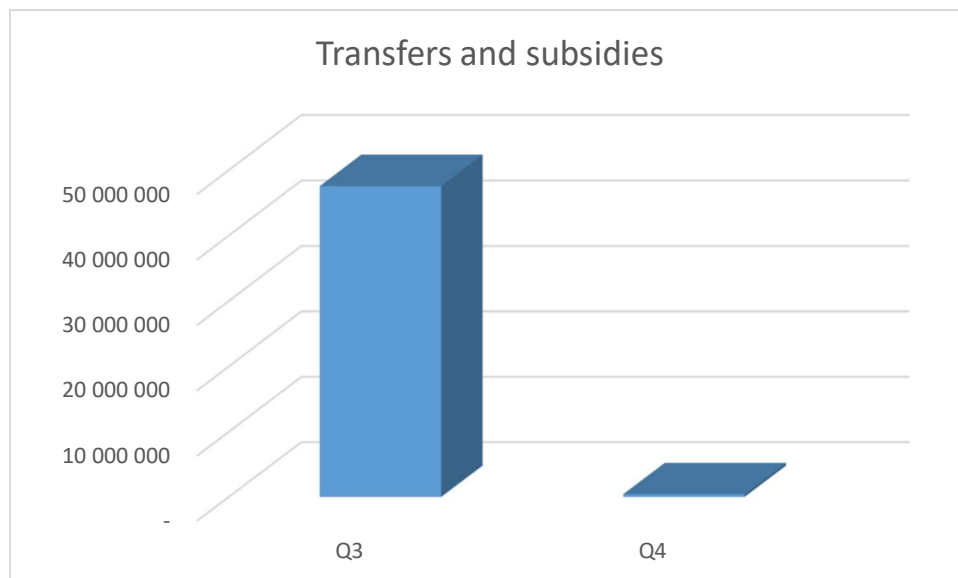
The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. An amount of R 3,865,217 was recorded for the fourth quarter ending 30 June 2020.



### Transferred recognised – operational

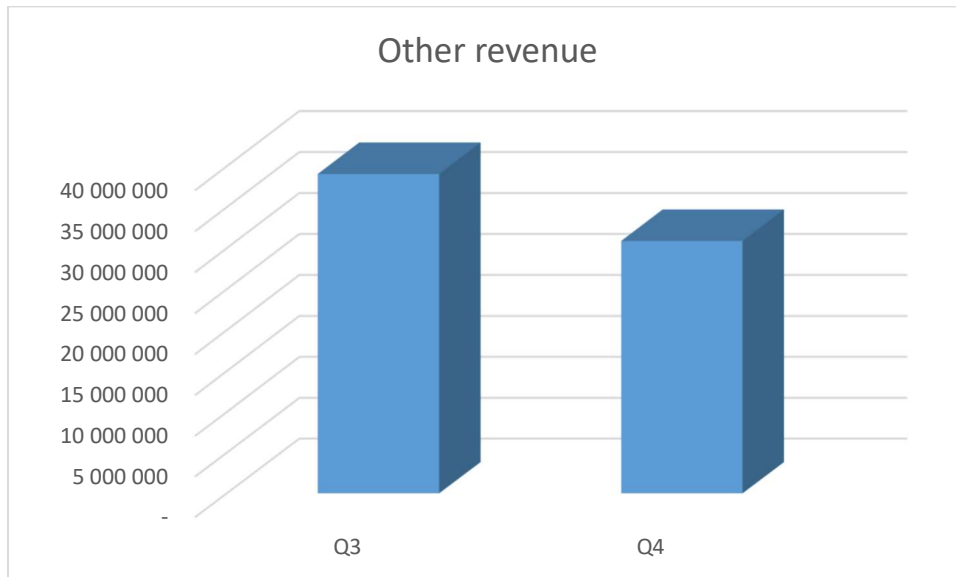
The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The municipality received R 734,000 for the EPWP grant and R 280,000 in respect of the Western Cape Finance Support grant during November 2019. The municipality received its third instalment of Equitable Share to the amount of R 52,239,000 during

March 2020 and also an R 80,000 for the 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 R218 000 from the Equitable Share amount transferred to the municipality during March 2020, 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 39,059,364 for the fourth quarter ending 30 June 2020. Other revenue consists of the following: Roads income, Interest on current account and resorts income.

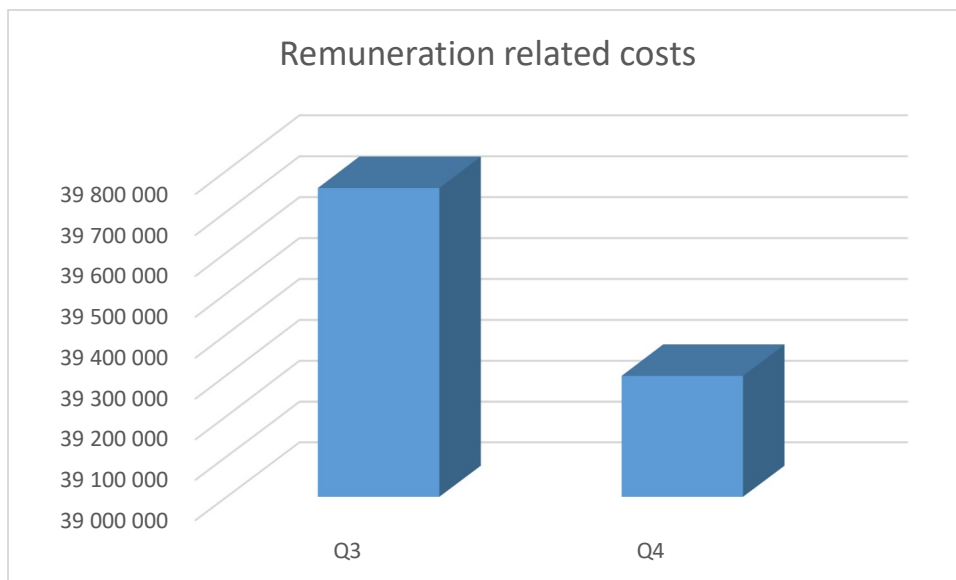


### **Expenditure by Type**

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

#### **Employee Related cost / Remuneration of councillors**

Remuneration related expenditure for the fourth quarter ending 30 June 2020 amounted to R 39,297,761 of an adjusted budgeted amount of R 160,372,606 that represents 25% of the budgeted amount.



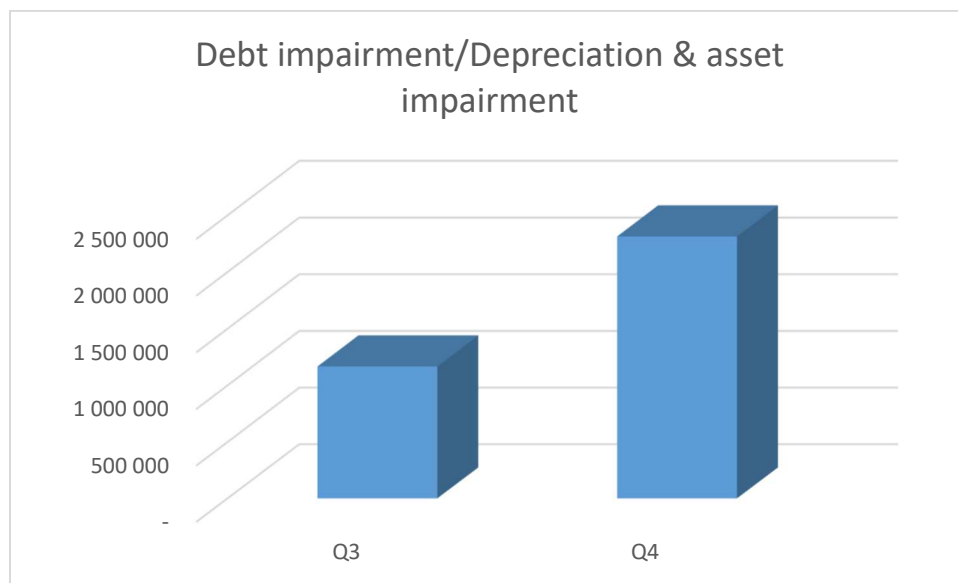
#### **Debt Impairment / Depreciation and asset impairment**

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 (Market Demand) withdrew from the financial system service provider, Phoenix had to develop a new asset register (at no additional cost to municipalities, as this

was a 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 first quarter of 2020/21. 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.

R 2,313,671 were recorded for the fourth quarter and year to date ending 30 June 2020.

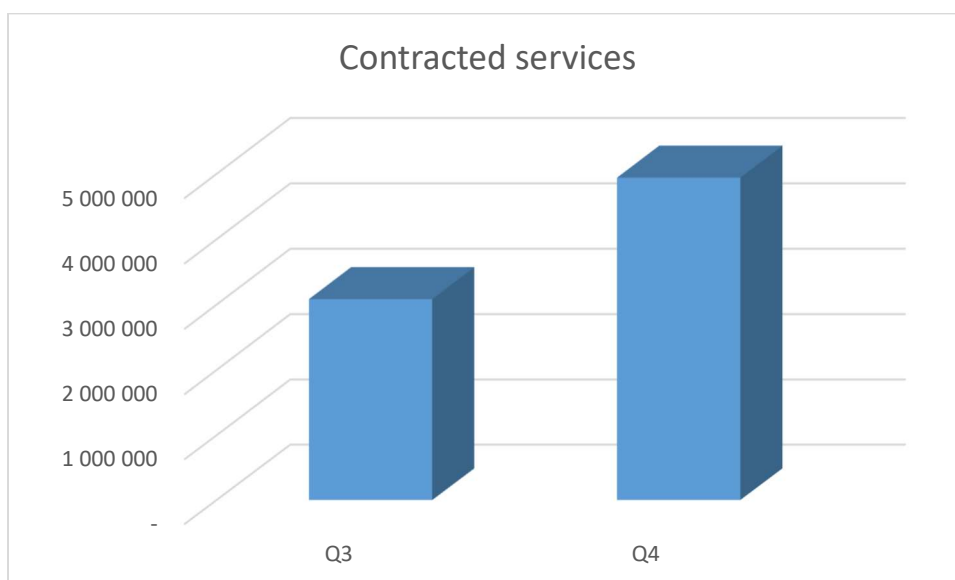


#### Finance charges

The municipality have no outstanding loans and it is not envisioned that Council will take up any new loans in the short term.

#### Contracted services

Contracted services amounted to R 4,943,575 for the fourth quarter ending 30 June 2020.

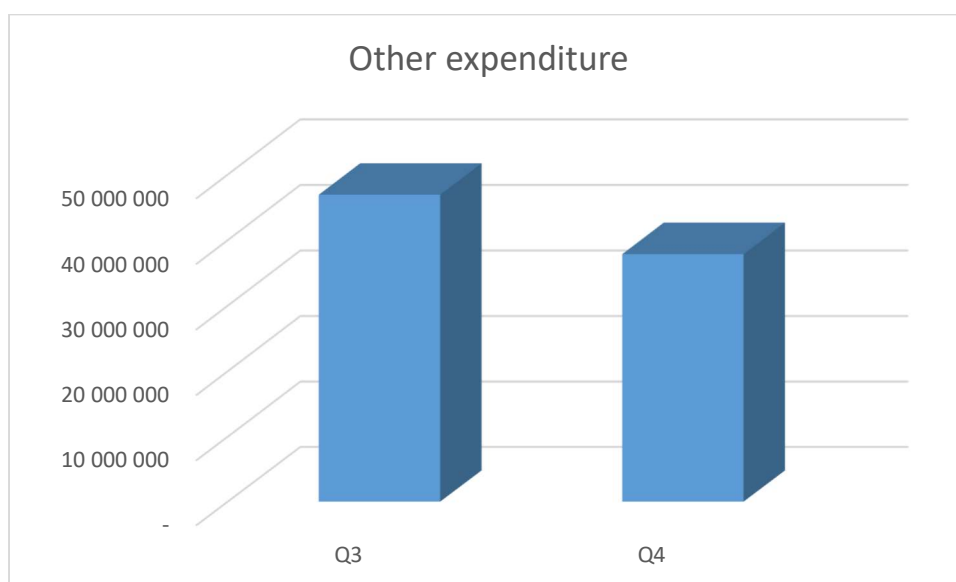


### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounted to R 37,851,792 for the fourth quarter ending 30 June 2020.

The other expenditure consists of the following:

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



### Roads Agency Function

The income and expenditure of the roads agency function is integrated on a monthly basis. The income and expenditure nett each other out, except for the income from the Admin fee as reported above.

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

Variances explained in Supporting Table C5

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>10 623</b>	<b>4 003</b>	<b>1 263</b>	<b>346</b>	<b>1 251</b>	<b>1 263</b>	<b>(12)</b>	<b>-1%</b>	<b>1 263</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>-</b>	<b>2 920</b>	<b>7 161</b>	<b>379</b>	<b>6 512</b>	<b>7 161</b>	<b>(648)</b>	<b>-9%</b>	<b>7 161</b>
<b>Total Capital Expenditure</b>		<b>10 623</b>	<b>6 923</b>	<b>8 423</b>	<b>725</b>	<b>7 763</b>	<b>8 423</b>	<b>(660)</b>	<b>-8%</b>	<b>8 423</b>

The adjusted capital budget for the financial year amounts to **R 8,423,432**. For the fourth quarter, capital expenditure was **R 1,420,526**, representing **17%** of the budget. The total spend at the end of the fourth quarter equals **92%** of the 2019/2020 budget, which will increase slightly once the annual financial statements process is finalised and all invoices of June 2020 have been captured and processed.

Provincial treasury required the municipality to provide more information in terms of the commitments of capital items on the budget. Refer to Section 11 for more details regarding the progress of the spending of capital budget projects.



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

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
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
<b>Total current assets</b>		<b>196 625</b>	<b>178 550</b>	<b>172 081</b>	<b>203 325</b>	<b>172 081</b>
<b>Non current assets</b>						
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						
<b>Total non current assets</b>		<b>307 314</b>	<b>292 602</b>	<b>315 014</b>	<b>311 154</b>	<b>315 014</b>
<b>TOTAL ASSETS</b>		<b>503 940</b>	<b>471 152</b>	<b>487 095</b>	<b>514 479</b>	<b>487 095</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>		<b>102 393</b>	<b>82 034</b>	<b>82 420</b>	<b>60 700</b>	<b>82 034</b>
<b>Non current liabilities</b>						
Borrowing		591	1 462	1 462	28	1 462
Provisions		137 396	84 778	84 778	144 823	84 778
<b>Total non current liabilities</b>		<b>137 987</b>	<b>86 240</b>	<b>86 240</b>	<b>144 852</b>	<b>86 240</b>
<b>TOTAL LIABILITIES</b>		<b>240 380</b>	<b>168 274</b>	<b>168 660</b>	<b>205 552</b>	<b>168 274</b>
<b>NET ASSETS</b>	2	<b>263 560</b>	<b>302 878</b>	<b>318 435</b>	<b>308 927</b>	<b>318 821</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		235 253	271 173	288 436	277 601	287 116
Reserves		28 307	31 705	30 000	31 326	31 705
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>263 560</b>	<b>302 878</b>	<b>318 435</b>	<b>308 927</b>	<b>318 821</b>

The financial position of Council is recorded at the end of the fourth quarter ending 30 June 2020. This table excludes the figures for the Roads department.

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

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		214 495	230 385	207 930	18 278	172 185	207 930	(35 745)	-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								-		
<b>Payments</b>										
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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13 793</b>	<b>(755)</b>	<b>(13 937)</b>	<b>(7 561)</b>	<b>2 481</b>	<b>(13 937)</b>	<b>(16 418)</b>	<b>118%</b>	<b>(13 937)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
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!	
<b>Payments</b>										
Capital assets		(10 623)	(6 923)	(8 564)	(725)	(7 763)	(8 564)	(801)	9%	(8 564)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(9 258)</b>	<b>366</b>	<b>(1 276)</b>	<b>(150 725)</b>	<b>172 414</b>	<b>(1 276)</b>	<b>(173 690)</b>	<b>13610%</b>	<b>(1 276)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4 535</b>	<b>(389)</b>	<b>(15 213)</b>	<b>(158 286)</b>	<b>174 895</b>	<b>(15 213)</b>			<b>(15 213)</b>
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		186 427	154 555			(3 681)

The municipal bank balance at 30 June 2020 totals R 186,348,885.64 and 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.

More detailed information regarding the cash position is tabled below that is giving a breakdown of the commitments against the cash of council:

<b>REPORTING MONTH: 30 JUNE 2020</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
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	-
<b>Total Cash &amp; Cash Equivalents:</b>	<b>161 831 918,62</b>	<b>186 348 885,64</b>
<b>LESS:</b>	<b>122 041 699,80</b>	<b>141 969 056,52</b>
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
<b>Sub total</b>	<b>39 790 218,82</b>	<b>44 379 829,12</b>
<b>PLUS:</b>	<b>8 092 205,65</b>	<b>7 564 900,78</b>
VAT Receivable	5 907 677,05	5 586 883,70
Receivable Exchange	2 184 528,60	1 978 017,08
	<b>47 882 424,47</b>	<b>51 944 729,90</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	31 327 891,00	31 327 891,00
<b>Sub Total</b>	<b>16 554 533,47</b>	<b>20 616 838,90</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>10 757 434,15</b>	<b>10 757 434,15</b>
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
<b>Recalculated available cash balance</b>	<b>5 797 099,32</b>	<b>9 859 404,75</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS' ANALYSIS

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2019/20											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	Total over 90 days			
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 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 6 – CREDITORS' ANALYSIS

### Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2019/20									Prior year
		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	totals for chart (same period)
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	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 7 – INVESTMENT PORTFOLIO ANALYSIS

### 7.1 Investment monitoring information

The municipality invest access funds on a 30 days' short-term investment period in order to maximise the interest received and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

Departments provide cash flow projections on spending to the finance department, which enables the finance department to accurately perform cash flow projections.

This should be done in line with the Cash Management and Investment policy of council.

		Movements for the month			Balance as at 30 June 2020		
	Balance as at 01 June 2020	Investments matured	Investments made	Interest capitalised		Interest earned	Interest earned
						Month	Year to date
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
BANK DEPOSITS	150 300 000,00	-183 300 000,00	33 000 000,00	-	-	7 619 445,22	15 177 577,29

## SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

## 8.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		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 Incentiv e		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]								–		
<b>Provincial Government:</b>		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	4	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]								–		
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
<b>Total Operating Transfers and Grants</b>	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.

## 8.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
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

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

## SECTION 9 – 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 - Q4 Fourth Quarter

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										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 481	11 359	10 864	723	9 340	10 864	(1 523)	-14%	10 864
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	–	496	53	568	496	72	15%	496
Housing Allowances		1 046	434	434	–	–	434	(434)	-100%	434
Other benefits and allowances		–	528	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		<b>13 877</b>	<b>12 828</b>	<b>12 828</b>	<b>794</b>	<b>10 097</b>	<b>12 828</b>	<b>(2 731)</b>	<b>-21%</b>	<b>12 828</b>
<b>% increase</b>	4		<b>-7,6%</b>	<b>-7,6%</b>						<b>-7,6%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		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	–	–	–	–	–	–	–	–
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)	–	719	–	0	719	(719)	-100%	719
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 464</b>	<b>5 890</b>	<b>5 890</b>	<b>467</b>	<b>5 906</b>	<b>5 890</b>	<b>16</b>	<b>0%</b>	<b>5 890</b>
<b>% increase</b>	4		<b>-8,9%</b>	<b>-8,9%</b>						<b>-8,9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		86 899	85 591	87 984	7 323	89 285	87 984	1 301	1%	87 984
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	–	6 131	584	8 676	6 131	2 546	42%	6 131
Cellphone Allowance		198	–	58	7	89	58	30	52%	58
Housing Allowances		1 311	–	1 300	116	1 439	1 300	139	11%	1 300
Other benefits and allowances		2 641	19 685	11 491	892	11 348	11 491	(143)	-1%	11 491
Payments in lieu of leave		6 064	–	(2 500)	367	1 286	(2 500)	3 786	-151%	(2 500)
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	2 866	8 432	8 432	540	6 422	8 432	(2 009)	-24%	8 432
<b>Sub Total - Other Municipal Staff</b>		<b>133 454</b>	<b>139 074</b>	<b>141 536</b>	<b>11 980</b>	<b>143 490</b>	<b>141 536</b>	<b>1 953</b>	<b>1%</b>	<b>141 536</b>
<b>% increase</b>	4		<b>4,2%</b>	<b>6,1%</b>						<b>6,1%</b>
<b>Total Parent Municipality</b>		<b>153 795</b>	<b>157 791</b>	<b>160 254</b>	<b>13 241</b>	<b>159 493</b>	<b>160 254</b>	<b>(761)</b>	<b>0%</b>	<b>160 254</b>

Remuneration related expenditure for the fourth quarter ending 30 June 2020 amounted to **R 39,297,761** of an adjusted budgeted amount of **R 160,254,106** that represents **25%** of the budgeted amount.



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

The measurement of performance of the Municipality in terms of the implementation of the Service Delivery and Budget Implementation plan are dealt with separately.

## SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

The table below provides information on capital budget spending:

Nr	Project description	Adjusted budget	YTD Expenditure
1	Steel Shelves	6 800	6 780
2	Evacuation Chair	26 565	18 235
3	Upgrading of Council Buildings	420 000	204 135
4	Laptops	125 677	125 677
5	Qnap File Server	38 968	0
6	Projector/s	8 559	8 559
7	Scanners	17 827	17 826
8	24 Inch Monitors	3 477	3 477
9	Insurance Claims	0	0
10	High Spec PC Communication	19 957	19 957
11	Printer HP black/white	10 260	10 260
12	Printer HP 4 in One	24 700	24 700
13	Printer HP Colour	8 090	8 090
14	Office Automation	197 741	197 696
15	Upgrade Server Room for hosting purposes	45 202	33 237
16	ICT Furniture	58 250	58 247
17	Plett Office Building	2 300 000	2 255 480
18	Hazmat Rescue & Fire Equipment Equipme	374 500	321 603
19	Recycling Mascot	30 000	26 990
20	Fireproof Safe (800x525x500)	11 237	11 237
21	Morpho Sigma Lite Biometric Devices	180 636	180 568
22	UniFi Cloud Key Gen2 Plus	1 357	1 381
23	UniFi Security Gateway	4 109	4 109
24	Desktops	111 642	111 642
25	MS Office	0	0
26	8 Port Switches	15 100	15 043
27	Ubiquity UNIFI AC Pro Access Points	12 626	12 626
28	16 Port Switches	14 358	14 358
29	Voice Recorder	2 653	2 652
30	HD Infrared IP Dome Camera (5pack)	10 300	10 283
31	Replacing ICT Capital Equipment beyond ec	35 830	35 829
32	6000Litre Water Tanker	1 750 288	1 750 032

Nr	Project description	Adjusted budget	YTD Expenditure
33	Water tankers	1 685 027	1 685 027
34	Desk	5 542	5 542
35	File Labelling Machines	4 900	4 870
36	Chairs	5 200	5 157
37	Water Dispenser	2 600	2 557
38	Office Equipment	80 000	44 418
39	Canopy	17 500	15 217
40	Desk	21 000	18 120
41	Back support for chairs	4 400	4 361
42	Fridge	3 158	3 067
43	Heavy Duty Punch	5 000	1 180
44	8 Port Gigabit Ethernet POE Switch	1 648	1 648
45	Pool Vehicle	0	0
46	Office Furniture: Basic Conditions of Service	30 000	0
47	Office Furniture: Training and Development	10 000	0
48	Projectors: Training and Development	20 000	14 204
49	Ergonomic Chair:OHS	15 000	13 280
50	Fire Alarm System(Mission Street): OHS	20 000	0
51	Dispersion Model Software Program	28 000	27 970
52	Voice Recorder	3 935	0
53	GPS Coordinator	10 000	5 411
54	Microphone System: Council Chambers	80 000	69 557
55	Office Chairs: Legal Services	15 000	0
56	Identity Scanner	12 000	8 111
57	Office Furniture: Legal Services	25 000	0
58	Laptops - GRDM	143 920	143 913
59	GRDM - Laptops (New)	103 820	103 819
60	Port Replicators	1 848	0
61	External Hard Drive	755	755
62	Uninterrupted Power Supplies	1 470	1 470
63	Colour Printer	7 600	0
64	Laptops - Garden Route DM	78 544	71 988
65	Automatic Sanitiser Dispensers	85 000	0
66	Fans	1 500	1 069
67	Laptop - L Hoek	19 456	19 456
68	Office Furniture: Fire Services	8 000	0
69	Heater	900	0
70	Wireless Access Points	26 000	0
		<b>8 450 432</b>	<b>7 762 871</b>




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
		<b>Total Commitments</b>		<b>196 868,03</b>
		<b>Total expenditure + Total Commitments</b>		<b>7 959 739,08</b>
		<b>Total percentage spent</b>		<b>94%</b>

## SECTION 12 – OPERATIONAL PROJECTS PERFORMANCE

Refer to table below for the actual expenditure against the budgeted amounts for the largest 34 operational projects budgeted for in the 2019/20 financial year:

Project code & name	Total Adjusted Budget 2019/20	Year to date actual at the end of the 4th Quarter 2019/20	% Spent
COM01 Blue Flag Beach application and operational costs	26 000,00	22 121,74	85,08%
COM02 Incentives and awareness	84 103,00	71 531,31	85,05%
COM04 Social assistance	90 969,00	88 776,37	97,59%
COM06 Annual Garden Route Environmental forum	45 000,00	45 000,00	100,00%
COM07 GREF database maintenance and development	235 000,00	213 970,00	91,05%
COM14 Development of an Air Quality Management Plan	117 752,00	117 351,31	99,66%
COM32 Awareness Campaign: Home Composting Pilot Project	32 039,00	28 860,98	90,08%
COM33 Integrated Waste Management Plan Review	730 600,00	568 000,00	77,74%
COM34 Waste minimization strategy	820 000,00	90 920,00	11,09%
COR11 External Bursaries	310 000,00	170 297,73	54,93%
COR13 Training	2 059 135,00	1 872 807,87	90,95%
COR33 Medical Examination	165 408,00	123 764,70	74,82%
COR41 Unemployed Training (EPWP)	695 000,00	638 627,23	91,89%
MM005 Barnowl Risk System	607 200,00	535 157,50	88,14%
MM007 Organisational Performance Management	631 000,00	385 000,00	61,01%
MM020 Christmas Hampers	160 382,00	160 382,40	100,00%
MM023 Women in Business	120 000,00	97 851,79	81,54%
MM024 Grant in Aid	161 950,00	71 950,00	44,43%
MM025 Donations and Sponsor of Sport Equipment	283 835,00	168 835,00	59,48%
MM038 Youth Development	275 000,00	255 000,00	92,73%
PED01 SCEP	100 000,00	100 000,00	100,00%
PED02 Growth & Development Strategy	100 000,00	100 000,00	100,00%
PED03 Film Office	200 000,00	200 000,00	100,00%
PED05 SME Support Programme	400 000,00	400 000,00	100,00%
PED11 Getaway	100 000,00	100 000,00	100,00%
PED12 Namibia Tourism Expo	180 000,00	180 000,00	100,00%
PED17 Cater Care Project	350 000,00	350 000,00	100,00%
PED21 Establishment of a District Development Agency	320 965,00	219 485,00	68,38%
PED22 Fresh produce market	1 063 000,00	536 436,00	50,46%
PED24 Green Energy	300 000,00	163 611,00	54,54%
PED29 IDP Rep Forum	85 000,00	78 721,82	92,61%
PED30 Public Participation	10 000,00	9 375,00	93,75%
PED62 EPWP Grant	3 817 408,00	3 831 244,44	100,36%
PED63 EPWP Manager section (running costs)	1 137 224,00	1 028 041,47	90,40%
<b>Totals:</b>	<b>15 813 970,00</b>	<b>13 023 120,66</b>	<b>82,35%</b>

## SECTION 13 – SECTION 11 WITHDRAWALS

 <b>PROVINCIAL TREASURY</b> <b>Withdrawals from Municipal Bank Accounts</b> <b>In accordance with Section 11, Sub-section 1 (b) to (j)</b> 		
<b>NAME OF MUNICIPALITY:</b>	GARDEN ROUTE DISTRICT MUNICIPALITY	
<b>MUNICIPAL DEMARCATION CODE:</b>	DC4	
<b>QUARTER ENDED:</b>	30 June 2020	
<b>MFMIA SECTION 11. (1)</b> <i>Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -</i> (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and security deposits; (h) for cash management and investment purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be prescribed.	<b>Amount</b>	<b>Reason for withdrawal</b>
	none	
	none	
	none	
	none	
	none	
	none	
	none	
	R 111 000 000,00	Investments made for the 4th Quarter
	R 86 348 562,39	Quarter 4 expenditure
<b>(4) The accounting officer must within 30 days after the end of each quarter -</b> (a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and (b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	<b>Name and Surname:</b> M Stratu <b>Rank/Position:</b> Municipal Manager <b>Signature:</b> 	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
044 803 1340		corin@edendm.co.za
<b>The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623. Email: enkuna@ptgwe.gov.za on or before the 15th of the month following the end of each quarter.</b>		

## SECTION 14 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE



54 York Street,  
George  
Western Cape  
6529

PO Box 12,  
George,  
Western Cape  
6530

Tel: 044 803 1300  
Fax: 086 555 6303  
E-mail: [info@gardenroute.gov.za](mailto:info@gardenroute.gov.za)  
[www.gardenroute.gov.za](http://www.gardenroute.gov.za)

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**OFFICE OF THE MUNICIPAL MANAGER**


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Enquiries:	Jan-Willem De Jager
Reference:	6/1/1 – 19/20
Date:	15 June 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–

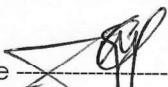
- ☐ The monthly budget statement
- ☐ **Quarterly report on the implementation of the budget and financial state of affairs of the municipality**
- ☐ Mid- year budget and performance assessment

for the quarter 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 Section 52 Reporting is subject to changes due to the fact that the Municipality are experiencing challenges with the reporting of M12 June 2020 due to the lack of completeness and credibility of information on the financial system (Phoenix). The municipality populated the C-Schedule manually, and aligned the June 2020 figures to the actual year-to-date figures as reflected on the ledger in order to align with the data strings.

Print Name MONDE STRATY

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

Signature 

Date 6/7/2020



**PERFORMANCE MANAGEMENT:**

**QUARTER 4**

**April – June 2020**



## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL1	Office of the Municipal Manager	Submit an OPCAR progress report to the MANCOM on a quarterly basis	Number of progress reports submitted quarterly	Good Governance	4	1	1	G	[D36] Manager: Strategic Services: The OPCAR report was presented to MPAC and the all Mancom members were part of that meeting. Attached is the agenda of MPAC. the minutes will be attached once finalised. (June 2020)		4	5	G2

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL2	Office of the Municipal Manager	Develop Standard Operating Procedures for the Municipality and submit to MANCOM for approval(Inclusive Report)	Number of SOP's developed and submitted to MANCOM	Good Governance	10	3	60	B	[D37] Manager: Legal Services: 30 SOP's finalised and submitted to MANCOM (April 2020) [D37] Manager: Legal Services: 30 SOP's were finalized and submitted to MANCOM in April (May 2020) [D37] Manager: Legal Services: Over 30 SOP's were finalized and submitted to MANCOM in April 2020 already. (June 2020)	[D37] Manager: Legal Services: None (April 2020) [D37] Manager: Legal Services: None (May 2020) [D37] Manager: Legal Services: none (June 2020)	10	117	B

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL3	Office of the Municipal Manager	Submit the Top layer SDBIP for 2020/21 for approval by the Mayor within 14 days after the budget has been approved	Top Layer SDBIP for 2020/21 submitted to the Mayor within 14 days after the budget has been approved	Good Governance	1	1	1	G	[D38] Municipal Manager: SDBIP Submitted (June 2020)		1	1	G
TL4	Office of the Municipal Manager	Draft the annual performance report for 2018/19 and submit to the Auditor General by 31 August 2019	Annual performance report for 2018/19 drafted and submitted to the Auditor General by 31 August 2019	Good Governance	1	0	0	N/A			1	1	G
TL5	Office of the Municipal Manager	Develop an Individual Performance Management System for the first five levels of reporting within the Organisation by June 2020	Individual Performance Management System developed by June 2020	Good Governance	1	1	1	G	[D40] Municipal Manager: System is developed and training commenced (June 2020)		1	1	G

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL6	Office of the Municipal Manager	Review the risk management policy submit to Council by 31 May 2020	Reviewed risk management policy submitted to Council by 31 May 2020	Good Governance	1	1	1	G	[D5] Risk Officer: Policy was submitted to Council and work shopped on 20 May 2020. Council meeting taking place on 27 May 2020. (May 2020)		1	1	G
TL7	Office of the Municipal Manager	Compile the Risk based audit plan (RBAP) for 2020/21 and submit to the Audit Committee for consideration by 30 June 2020	RBAP for 2020/21 compiled and submitted to the Audit Committee by 30 June 2020	Good Governance	1	1	1	G	[D14] Internal Auditor: Compiled and submitted RBAP (June 2020)		1	1	G
TL8	Corporate Services	Report to MANCOM on the revision of the Human Resource Policies of the Organisation	Number of reports submitted to MANCOM	Good Governance	4	1	1	G	[D154] Executive Manager: Corporate Services: Report to Mancom. (June 2020)		4	5	G2

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL9	Corporate Services	Compile and submit an implementation plan to MANCOM addressing the Improved Corporate Image of the Organisation by March 2020	Number of implementation plans compiled and submitted to MANCOM by March 2020	Good Governance	1	0	0	N/A			1	1	G
TL10	Corporate Services	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2019/20 financial year in compliance with the municipality's approved employment equity plan	Number of people that will be appointed in the three highest levels of management in compliance with a municipality's approved employment equity plan	A Skilled Workforce and Communities	1	1	1	G	[D156] Executive Manager: Corporate Services: Appointed an Senior Internal Auditor. (June 2020)		1	1	G

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL11	Corporate Services	Spent 0.5% of personnel budget on training by 30 June 2020 (Actual total training expenditure divided by total personnel budget)	% of the personnel budget spent on training by June 2020	A Skilled Workforce and Communities	0.50%	0.50%	2.00%	B	[D157] Executive Manager: Corporate Services: Training budget spent. (June 2020)		0.50%	2.00%	B
TL12	Corporate Services	Limit vacancy rate to 10% of budgeted post by 30 June 2020 (Number of funded posts vacant divided by number of budgeted funded posts)	% vacancy rate	A Skilled Workforce and Communities	10.00%	10.00%	5.96%	B	[D158] Executive Manager: Corporate Services: vacancy rate is limited (June 2020)		10.00%	5.96%	B
TL14	Corporate Services	Review the organisational structure and submit to Council by 30 June 2020	Organisational structure reviewed and submitted to Council by 30 June 2020	A Skilled Workforce and Communities	1	1	1	G	[D160] Executive Manager: Corporate Services: Organisational Structure reviewed and submitted to Council on 27 May 2020 (June 2020)	[D160] Executive Manager: Corporate Services: Proof of submission of item to Council agenda Minutes of Council meeting (June 2020)	1	1	G

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL15	Corporate Services	Compile a Fleet Management Policy for the Organisation and submit to Council for approval by June 2020	Fleet Management Policy developed and submitted to Council by June 2020	A Skilled Workforce and Communities	1	1	1	G	[D161] Executive Manager: Corporate Services: Fleet management policy is loaded. Was achieved in March 2020 (June 2020)		1	1	G
TL17	Corporate Services	Award 16 external bursaries to qualifying candidates by 31 March 2020	Number of external bursaries awarded by March 2020	A Skilled Workforce and Communities	16	0	25	B	[D163] Executive Manager: Corporate Services: 25 External Bursaries awarded (April 2020)	[D163] Executive Manager: Corporate Services: None (April 2020)	16	25	B

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL18	Planning and Economic Development	Development of a Growth and Development Strategy and submit to Council by June 2020	Growth and Development Strategy developed and submitted to Council by June 2020	Growing an Inclusive District Economy	1	1	0	R	[D244] Executive Manager: Planning and Economic Development: Target has not been reached (June 2020)	[D244] Executive Manager: Planning and Economic Development: Due to Covid-19 crisis the process plan for the development of the GDS was amended as per outstanding consultations; project will only be completed by end of November 2020 as per Post Recovery Plan submitted to Mancom. Amended process plan available on record at LED section. Draft 3 of the document is currently	1	0	R



## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
										available on record at LED section. Draft 3 has been sent to stakeholders for comments by 17 July 2020. (June 2020)			
TL22	Planning and Economic Development	Develop an Implementation Plan addressing the Investment Conference, Smart City Summit and Green Energy Summit resolutions and submit to	Implementation Plan developed and submitted to MANCOM by January 2020	Growing an Inclusive District Economy	1	0	1	B	[D248] Executive Manager: Planning and Economic Development: Implementation Plan Submitted to the Management		1	1	G

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		MANCOM by January 2020							Committee (June 2020)				
TL23	Planning and Economic Development	Appointment of an Independent Valuer to evaluate the District Properties by June 2020	Valuer appointed by June 2020	Financial Viability	1	1	1	G	[D249] Executive Manager: Planning and Economic Development: An independent valuer (WM Dekock Associates) was appointed and the SLA was signed and the orders have been issued (June 2020)		1	1	G
TL24	Planning and Economic Development	Create job opportunities through the Expanded Public Works Programme	Number of Job opportunities created through the Expanded Public Works Programme	Growing an Inclusive District Economy	283	283	84	R	[D250] Executive Manager: Planning and Economic Development:		283	325	G2

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		(EPWP) by 30 June 2020	(EPWP) by 30 June 2020						Target reached (April 2020)				
TL26	Planning and Economic Development	Revision of the EPWP policy and submit to Council by March 2020	Revision of the EPWP policy Council by March 2020	Growing an Inclusive District Economy	1	0	0	N/A	[D252] Executive Manager: Planning and Economic Development: Protocol Agreement not signed in time (June 2020)	[D252] Executive Manager: Planning and Economic Development: Will be dealt with in the 2020/2021 financial year in order to complete (June 2020)	1	0	R
TL27	Planning and Economic Development	Compile and submit the final annual report and oversight report for 2018/19 to Council by 31 December 2019	Final annual report and oversight report for 2018/19 submitted to Council by 31 December 2019	Growing an Inclusive District Economy	1	0	0	N/A			1	1	G

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL28	Community Services	Job creation through the construction and operation of the Regional Landfill facility	Number of Jobs created by 30 June 2020	Growing an Inclusive District Economy	100	50	0	R	[D187] Executive Manager: Community Service: Construction not yet proceeded of the Regional Waste Management Facility due to financial difficulties on the side of the Private Partner, Eden Waste Management Proprietary Limited. (June 2020)	[D187] Executive Manager: Community Service: Construction not yet proceeded of the Regional Waste Management Facility due to financial difficulties on the side of the Private Partner, Eden Waste Management Proprietary Limited. (June 2020)	100	0	R
TL29	Community Services	Raise public fire awareness through 8 sessions with the community by 30 June 2020	Number of public fire awareness sessions raised by 30 June 2020	Sustainable Environmental Management and Public Safety	8	8	8	G	[D281] Executive Manager: Community Service: Target achieved (June 2020)		8	8	G

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL30	Community Services	Compile a strategy to address the management of emergency incidents via partnerships with relevant stakeholders by June 2020	Strategy submitted to MANCOM by June 2020	Sustainable Environmental Management and Public Safety	1	1	1	G	[D189] Executive Manager: Community Service: Item served 4 April 2020 at Mancom (June 2020)		1	1	G
TL31	Community Services	Development of climate change adaptation interventions in terms of Municipal Health and Environmental Services Strategy and submit to Council by March 2020	Municipal Health and Environmental Services Strategy submitted to Council by March 2020	Sustainable Environmental Management and Public Safety	1	0	0	N/A	[D190] Executive Manager: Community Service: Target reached in March 2020 (June 2020)	[D190] Executive Manager: Community Service: Target reached in March 2020 (June 2020)	1	1	G
TL32	Community Services	Conduct Public Health Awareness through 8 sessions with the community by 30 June 2020	Number of session conducted by 30 June 2020	Healthy and Socially Stable Communities	8	2	2	G	[D191] Executive Manager: Community Service: Training took place on 28 April 2020 & 2		8	12	B

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
									June 2020 (June 2020)				
TL33	Community Services	Submit three research proposals to Stellenbosch University through the MOU with Stellenbosch University by December 2019	MOU signed by December 2019	Good Governance	1	0	0	N/A			1	1	G
TL34	Community Services	Submit progress reports on Regional Waste Management Facility to Council by June 2020	Progress report submitted to Council by June 2020	Healthy and Socially Stable Communities	1	1	1	G	[D193] Executive Manager: Community Service: Item served at Mayco and Council on 30 June 2020 (June 2020)		1	1	G
TL35	Roads and Transport Planning Services	Develop an Implementation Strategy to obtain EPWP funding for Calitzdorp and submit to the Municipal	Implementation Strategy submitted to the Municipal Manager by December 2019	Growing an Inclusive District Economy	1	0	0	N/A	[D270] Executive Manager: Roads and Transport Planning Service: The	[D270] Executive Manager: Roads and Transport Planning Service: The KPI will be	1	0	R

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

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						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		Manager by December 2019							National Department of EPWP funding was already committed for the 2019/2020 financial year.	moved to the Departmental SDBIP in the 2020/2021 financial year			
TL36	Roads and Transport Planning Services	Spent 95% of the roads budget allocation by 30 June 2020 (Actual expenditure divided by approved allocation received)	% of the roads spent by 30 June 2020	Financial Viability	95.00%	95.00%	100.50%	G2	[D271] Executive Manager: Roads and Transport Planning Service: Achieved (June 2020)		95.00%	100.50%	G2
TL38	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment)	Number of months that available cash is sufficient to cover the monthly operating expenditure	Financial Viability	5.2	5.2	9.12	B	[D82] Chief Financial Officer: Target met (June 2020)	[D82] Chief Financial Officer: N/a (June 2020)	5.2	9.12	B

## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		/ Monthly Fixed Operational Expenditure excludi											
TL39	Financial Services	Submit a Strategic Plan to Council to address the financial sustainability of Garden Route District Municipality by December 2019	Strategic Plan submitted to Council by December 2019	Financial Viability	1	0	0	N/A			1	1	G
TL40	Financial Services	Achieve a current ratio of 1 (Current assets : Current liabilities)	Number of times the municipality can pay back its short term-liabilities with its short-term assets	Financial Viability	1	1	3	B	[D84] Chief Financial Officer: Target met (June 2020)	[D84] Chief Financial Officer: N/a (June 2020)	1	3	B



## GARDEN ROUTE DISTRICT MUNICIPALITY – Top Layer SDBIP 2019/20 4<sup>th</sup> QUARTER REPORT

Ref	Department	KPI	Unit of Measurement	Strategic Objective	Revised Annual Target	Quarter ending June 2020					Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL41	Financial Services	Develop Standard Operating Procedures for the Finance department on the ten most critical processes and submit to MANCOM for approval by December 2019	Number of SOP's developed and submitted to MANCOM by December 2019	Good Governance	10	0	0	N/A			10	10	G
TL42	Financial Services	Develop a Strategic Plan to address the minimization of the use of Consultants within the Department and submit to MANCOM by December 2019	Strategic Plan submitted to MACNOM by December 2019	Good Governance	1	0	0	N/A			1	1	G

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						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL43	Financial Services	The percentage of the municipal capital budget spent on capital projects by 30 June 2020 (Actual amount spent on capital projects /Total amount budgeted for capital projects)(Report submitted by CFO)	% of capital budget spent by 30 June 2020	Financial Viability	90.00%	90.00%	92.00%	G2	[D87] Chief Financial Officer: Target met (June 2020)	[D87] Chief Financial Officer: N/a (June 2020)	90.00%	92.00%	G2
TL44	Financial Services	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations by 30 June 2020 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Reven	% of debt coverage	Financial Viability	30.00%	30.00%	1.47%	B	[D88] Chief Financial Officer: Target met (June 2020)	[D88] Chief Financial Officer: N/a (June 2020)	30.00%	1.47%	B

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						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL45	Financial Services	Compilation of the Annual Financial Statements(AFS) for the 2018/2019 financial year and submit to the Auditor General(AG) by 31 August 2019	Compilation and submission of the AFS to the AG by 31 August 2019	Financial Viability	1	0	0	N/A			1	1	G
TL46	Corporate Services	Report to Council on appointments, exists and Labour Relations matters	Number of reports submitted to Council	Good Governance	1	1	3	B	[D273] Executive Manager: Corporate Services: Report for April, May and June 2020 (June 2020)		1	3	B
TL47	Corporate Services	Report to Council on the Execution of Council resolutions	Number of reports submitted to Council	Good Governance	1	1	1	G	[D274] Executive Manager: Corporate Services: Report has been submitted to Council on 30 June 2020 (June 2020)		1	1	G

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						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL48	Corporate Services	Review IT Policies and submit to Council by 30 June 2020	Number of Policies reviewed and submit to Council by 30 June 2020	Good Governance	2	2	8	B	[D275] Executive Manager: Corporate Services: Policies served before Council, Was achieved in March (June 2020)		2	8	B
TL49	Corporate Services	Review HR Policies and submit to Council by 30 June 2020	Number of Policies reviewed and submit to Council by 30 June 2020	Good Governance	10	10	11	G2	[D276] Executive Manager: Corporate Services: Policies are submitted to Council for approval (11) (June 2020)		10	11	G2
TL50	Community Services	Develop a Strategy to address the Corona Virus and submit to MANCOM by April 2020	Strategy developed and submitted to MANCOM by April 2020	Healthy and Socially Stable Communities	1	1	1	G	[D276] Executive Manager: Community Service: Target reached (April 2020)		1	1	G

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						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL51	Roads and Transport Planning Services	Regravel 32.84km of roads by 30 June 2020	Number of km's of roads regavelled	Bulk Infrastructure Co-ordination	32.84	32.84	33.74	G2	[D276] Executive Manager: Roads and Transport Planning Service: Achieved (June 2020)		32.84	33.74	G2
TL52	Roads and Transport Planning Services	Reseal 29.46km of roads by 30 June 2020	Number of km's of roads resealed	Bulk Infrastructure Co-ordination	29.46	29.46	26.31	O	[D277] Executive Manager: Roads and Transport Planning Service: Not Achieved due to National Lock down (June 2020)	[D277] Executive Manager: Roads and Transport Planning Service: will be done in new financial year (June 2020)	29.46	26.31	O
TL53	Roads and Transport Planning Services	Development and submission of a Maintenance Management Plan by 31 March 2020	Maintenance Management Plan development and submitted to Council by 31 March 2020	Bulk Infrastructure Co-ordination	1	0	0	N/A			1	1	G

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N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	24
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	7
B	KPI Extremely Well Met	150.000% <= Actual/Target	10
		<b>Total KPIs:</b>	<b>46</b>