



2020/2021
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M10: 30 April 2021



Garden Route District Municipality
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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 30 April 2021.

Section 2 – Executive summary

2.1 Introduction

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

2.2 Consolidated Performance

2.2.1 Against Adjusted Budget

Revenue by source

The total revenue received for the month ended 30 April 2021 amounted to **R3,963,835** which represents **1%** of the total adjusted budgeted figure of **R402,521,911 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month ended 30 April 2021 amounted to **R31,825,764**, with a total adjusted budgeted figure of **R416,194,347 (including Roads)**, the operational expenditure for the month is **7.6%** of the total adjusted budget. The majority of the expenditure related to Employee and Councillor related cost of **R22,718,076 (71.4%** of the monthly expenditure).

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R14,096,440**. Capital expenditure of **R679,365** were recorded for the month ended 30 April 2021, and commitments to the amounts of **R1,115,453** are reflected for orders issued for purchases. Total expenditure and commitments are at 45% of the capital budget as at 30 April 2021.

Refer to page 15, 16 & 17 for detail on capital budget progress.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

HODs monitor monthly income and expenditure reports, ensure spending is within budget and is aligned to the IDP's Strategic Goals. Departments invite officials from the BTO office to the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries. The service provider is in progress of addressing the system related issues. Tickets have been logged with the service provider's helpdesk for system issues.

Conclusion

Detailed analysis of the municipal performance for the month ended 30 April 2021 will be presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	13 140	14 091	12 091	526	4 332	10 076	(5 743)	-57%	12 091
Transfers and subsidies	169 434	174 269	34 252	2 368	179 190	28 543	150 647	528%	34 252
Other own revenue	202 639	203 812	353 679	1 069	138 190	294 733	(156 543)	-53%	353 679
Total Revenue (excluding capital transfers and contributions)	385 213	392 172	400 022	3 964	321 713	333 352	(11 639)	-3%	400 022
Employee costs	236 927	239 508	241 110	21 986	211 616	200 925	10 691	5%	241 110
Remuneration of Councillors	11 467	13 360	13 360	732	7 532	11 133	(3 601)	-32%	13 360
Depreciation & asset impairment	4 852	3 930	4 987	389	3 961	4 156	(195)	-5%	4 987
Finance charges	38	–	70	–	–	58	(58)	-100%	70
Materials and bulk purchases	35 841	51 197	43 005	1 519	30 556	35 838	(5 282)	-15%	43 005
Transfers and subsidies	3 199	1 230	2 391	68	756	1 992	(1 236)	-62%	2 391
Other expenditure	101 514	92 007	111 272	7 132	70 467	92 726	(22 259)	-24%	111 272
Total Expenditure	393 838	401 232	416 194	31 826	324 887	346 829	(21 941)	-6%	416 194
Surplus/(Deficit)	(8 625)	(9 060)	(16 172)	(27 862)	(3 175)	(13 477)	10 302	-76%	(16 172)
Transfers and subsidies - capital (monetary alloc	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	2 500	–	161	2 083	(1 922)	-92%	2 500
Surplus/(Deficit) after capital transfers & contributions	(8 625)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)	8 380	-74%	(13 672)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(8 625)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)	8 380	-74%	(13 672)
Capital expenditure & funds sources									
Capital expenditure	8 181	8 135	14 096	679	5 310	11 747	(6 437)	-55%	14 096
Capital transfers recognised	3 435	–	4 161	–	–	3 468	(3 468)	-100%	4 161
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	4 747	8 135	9 935	679	5 310	8 280	(2 969)	-36%	9 935
Total sources of capital funds	8 182	8 135	14 096	679	5 310	11 747	(6 437)	-55%	14 096
Financial position									
Total current assets	207 391	173 685	173 685		159 327				173 685
Total non current assets	268 434	314 316	314 316		216 904				314 316
Total current liabilities	63 391	74 604	74 604		43 312				74 604
Total non current liabilities	125 675	144 852	144 852		87 388				144 852
Community wealth/Equity	286 760	268 545	263 933		245 530				263 933
Cash flows									
Net cash from (used) operating	16 195	(3 288)	(9 344)	(27 862)	(3 175)	(6 218)	(3 043)	49%	(9 344)
Net cash from (used) investing	(1 414)	(8 135)	(14 096)	(50 358)	(54 989)	(9 398)	45 591	-485%	(14 096)
Net cash from (used) financing	(732)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	188 287	143 131	131 114	–	128 035	138 939	10 904	8%	162 758
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	576	711	779	953	1 452	569	5 085	28 183	38 308
Creditors Age Analysis									
Total Creditors	764	391	0	–	–	–	23	19	1 197

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

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

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		219 708	217 258	230 331	3 489	205 794	191 943	13 851	7%	230 331
Executive and council		218 860	217 030	230 104	3 493	204 899	191 753	13 146	7%	230 104
Finance and administration		848	228	228	(4)	895	190	705	371%	228
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		7 079	9 330	6 606	342	4 419	5 505	(1 087)	-20%	6 606
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		6 686	8 656	6 256	316	4 124	5 214	(1 089)	-21%	6 256
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		393	674	350	27	295	292	3	1%	350
<i>Economic and environmental services</i>		158 194	165 584	165 584	132	111 661	137 987	(26 326)	-19%	165 584
Planning and development		5	—	—	—	—	—	—	—	—
Road transport		158 189	165 473	165 473	129	111 572	137 894	(26 322)	-19%	165 473
Environmental protection		—	111	111	3	89	93	(4)	-4%	111
<i>Trading services</i>		236	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		236	—	—	—	—	—	—	—	—
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	385 218	392 172	402 522	3 964	321 874	335 435	(13 561)	-4%	402 522
Expenditure - Functional										
<i>Governance and administration</i>		155 438	129 355	135 527	11 728	99 607	112 939	(13 332)	-12%	135 527
Executive and council		47 131	49 165	52 858	4 292	31 721	44 049	(12 328)	-28%	52 858
Finance and administration		106 162	77 489	79 953	7 210	65 560	66 628	(1 067)	-2%	79 953
Internal audit		2 145	2 702	2 715	226	2 326	2 263	63	3%	2 715
<i>Community and public safety</i>		78 815	85 264	88 563	7 256	67 710	73 803	(6 092)	-8%	88 563
Community and social services		11 990	12 914	14 616	1 202	10 198	12 180	(1 982)	-16%	14 616
Sport and recreation		11 659	13 494	12 639	835	8 657	10 532	(1 875)	-18%	12 639
Public safety		24 005	26 063	26 761	2 027	19 447	22 301	(2 854)	-13%	26 761
Housing		—	—	—	—	—	—	—	—	—
Health		31 161	32 793	34 547	3 193	29 408	28 789	619	2%	34 547
<i>Economic and environmental services</i>		152 011	179 235	182 370	12 235	150 821	151 975	(1 154)	-1%	182 370
Planning and development		7 684	7 087	9 706	1 118	6 808	8 088	(1 280)	-16%	9 706
Road transport		140 850	168 818	169 326	10 859	141 552	141 105	448	0%	169 326
Environmental protection		3 477	3 330	3 339	259	2 461	2 782	(322)	-12%	3 339
<i>Trading services</i>		3 650	4 606	6 612	479	4 980	5 510	(530)	-10%	6 612
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		3 650	4 606	6 612	479	4 980	5 510	(530)	-10%	6 612
<i>Other</i>		3 929	2 773	3 121	128	1 769	2 601	(832)	-32%	3 121
Total Expenditure - Functional	3	393 842	401 233	416 194	31 826	324 887	346 829	(21 941)	-6%	416 194
Surplus/ (Deficit) for the year		(8 624)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)	8 380	-74%	(13 672)

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

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

Vote Description		Ref	2019/20	Budget Year 2020/21							
			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			218 860	217 030	230 104	3 493	204 899	191 753	13 146	6,9%	230 104
Vote 2 - Budget and Treasury Office			—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services			848	228	228	(4)	895	190	705	371,4%	228
Vote 4 - Planning and Development			5	—	—	—	—	—	—	—	—
Vote 5 - Public Safety			—	—	—	—	—	—	—	—	—
Vote 6 - Health			393	674	350	27	295	292	3	1,0%	350
Vote 7 - Community and Social Services			—	—	—	—	—	—	—	—	—
Vote 8 - Sport and Recreation			6 686	8 656	6 256	316	4 124	5 214	(1 089)	-20,9%	6 256
Vote 9 - Waste Management			236	—	—	—	—	—	—	—	—
Vote 10 - Roads Transport			—	—	—	—	—	—	—	—	—
Vote 11 - Waste Water Management			—	—	—	—	—	—	—	—	—
Vote 12 - Water			—	—	—	—	—	—	—	—	—
Vote 13 - Environment Protection			—	111	111	3	89	93	(4)	-4,0%	111
Vote 14 - Roads Agency Function			158 189	165 473	165 473	129	111 572	137 894	(26 322)	-19,1%	165 473
Vote 15 - Electricity			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	385 218	392 172	402 522	3 964	321 874	335 435	(13 561)	-4,0%	402 522
Expenditure by Vote		1									
Vote 1 - Executive and Council			42 942	52 598	55 795	4 797	36 915	46 496	(9 581)	-20,6%	55 795
Vote 2 - Budget and Treasury Office			21 197	24 275	25 236	1 947	19 611	21 030	(1 419)	-6,7%	25 236
Vote 3 - Corporate Services			41 636	42 386	44 399	3 680	34 932	36 999	(2 067)	-5,6%	44 399
Vote 4 - Planning and Development			56 344	23 512	27 898	2 732	19 075	23 248	(4 173)	-18,0%	27 898
Vote 5 - Public Safety			30 807	33 222	34 204	2 651	25 128	28 503	(3 375)	-11,8%	34 204
Vote 6 - Health			33 704	34 993	36 747	3 589	31 576	30 623	954	3,1%	36 747
Vote 7 - Community and Social Services			—	—	—	—	—	—	—	—	—
Vote 8 - Sport and Recreation			11 659	13 494	12 639	835	8 657	10 532	(1 875)	-17,8%	12 639
Vote 9 - Waste Management			3 650	4 606	6 612	479	4 980	5 510	(530)	-9,6%	6 612
Vote 10 - Roads Transport			—	3 345	3 853	288	1 922	3 211	(1 289)	-40,1%	3 853
Vote 11 - Waste Water Management			—	—	—	—	—	—	—	—	—
Vote 12 - Water			—	—	—	—	—	—	—	—	—
Vote 13 - Environment Protection			75	3 330	3 339	259	2 461	2 782	(322)	-11,6%	3 339
Vote 14 - Roads Agency Function			151 828	165 473	165 473	10 570	139 631	137 894	1 737	1,3%	165 473
Vote 15 - Electricity			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	393 842	401 233	416 194	31 826	324 887	346 829	(21 941)	-6,3%	416 194
Surplus/ (Deficit) for the year		2	(8 624)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)	8 380	-73,6%	(13 672)

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

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

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

B04 Garden Route - Table B4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	2019/20	Budget Year 2020/21							
		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								-		
Rental of facilities and equipment		1 256	1 614	3 614	86	940	3 012	(2 072)	-69%	3 614
Interest earned - external investments		13 140	14 091	12 091	526	4 332	10 076	(5 743)	-57%	12 091
Interest earned - outstanding debtors		3 303	3 710	3 710	236	3 959	3 092	867	28%	3 710
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		85	111	111	3	89	93	(4)	-4%	111
Agency services		158 187	184 673	184 673	-	122 063	153 894	(31 831)	-21%	184 673
Transfers and subsidies		169 434	174 269	34 252	2 368	179 190	28 543	150 647	528%	34 252
Other revenue		39 808	13 704	161 571	744	11 139	134 642	(123 503)	-92%	161 571
Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)		385 213	392 172	400 022	3 964	321 713	333 352	(11 639)	-3%	400 022
Expenditure By Type										
Employee related costs		236 927	239 508	241 110	21 986	211 616	200 925	10 691	5%	241 110
Remuneration of councillors		11 467	13 360	13 360	732	7 532	11 133	(3 601)	-32%	13 360
Debt impairment		4 394	1 841	1 841	-	17	1 534	(1 518)	-99%	1 841
Depreciation & asset impairment		4 852	3 930	4 987	389	3 961	4 156	(195)	-5%	4 987
Finance charges		38	-	70	-	-	58	(58)	-100%	70
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		35 841	51 197	43 005	1 519	30 556	35 838	(5 282)	-15%	43 005
Contracted services		21 229	32 272	36 817	1 588	18 545	30 681	(12 136)	-40%	36 817
Transfers and subsidies		3 199	1 230	2 391	68	756	1 992	(1 236)	-62%	2 391
Other expenditure		75 891	57 894	72 613	5 544	51 905	60 511	(8 606)	-14%	72 613
Loss on disposal of PPE								-		
Total Expenditure		393 838	401 232	416 194	31 826	324 887	346 829	(21 941)	-6%	416 194
Surplus/(Deficit)		(8 625)	(9 060)	(16 172)	(27 862)	(3 175)	(13 477)	10 302	(0)	(16 172)
Transfers and subsidies - capital (financially assisted)								-		
(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)				2 500		161	2 083	(1 922)	(0)	2 500
Surplus/(Deficit) after capital transfers & contributions		(8 625)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)			(13 672)
Taxation								-		
Surplus/(Deficit) after taxation		(8 625)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)			(13 672)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(8 625)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)			(13 672)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(8 625)	(9 060)	(13 672)	(27 862)	(3 013)	(11 394)			(13 672)

Revenue by Source

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

Rental of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 April 2021 amounts to R86,001. The actual performance is -69% lower than the year-to-date budget, the resorts were closed after the outbreak of the COVID 19 in South Africa and the declaration of a national disaster, and as a result the municipality presented COVID-relief to the lessees at the resorts. During the peak season in December COVID has a second resurgence and Garden Route was declared a hotspot and all beaches were closed for December which further resulted in cancellation of booking and resorts being empty

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments for the month ended 30 April 2021 amounts to R526,073, the investment balance of the municipality amounted to R156m for the month ended 30 April 2021 and was invested for a period longer than 30 days to optimize interest received on investments. The actual performance is -57% lower than the year-to-date budget as a result of bulk of investments that have not matured yet, it is invested for more than 30 days, and the interest will only be realised on the date of maturity hence the reason for the under performance against budgeted amount versus actual year-to-date.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 30 April 2021 amounts to R235,839. Majority of the debtors are firefighting debtors.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. No revenue from agency services was recorded for the month ended 30 April 2021 as an adjustment budget is presented to council 25 May for approval for additional allocations from Department of Transport and Public Works, included is the budget for agency fees for three months (April-June).

Transfers recognised – operational

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The first instalment of R73,116,000 for the Equitable Share was received during July 2020. The Local Government Finance Management grant of R1,000,000 and

the first instalment of R518,000 for Expanded Public Works Programme was received during August 2020. The municipality received its first instalment of R1,712,000 for the Rural Roads Assets Management Grant during September 2020. The fuel levy share budgeted amount were moved to other revenue, the municipality received instalments as per agreement and are the performance for year to date in line with budgeted expected amounts. The municipality received R900,000 for Integrated Transport Planning from Provincial Treasury during October 2020. For the month ended 31 December 2020 the municipality have received the second instalment of the EPWP grant amounting to R932,000, as well as the Equitable share second instalment to the amount of R51,971,000. For the month end 31 January 2021 the municipality recorded no new grant funding from National Treasury or Provincial Treasury. During the month of 28 February 2021 the municipality received the last instalment of R622,000 for EPWP grant as well for the Rural Roads Assets Management Grant to the amount of R733,000. The municipality received Equitable share final tranche of R40,620,000. During March 2021 the Safety Plan Implementation-Whole of Society Approach grant was also received to the amount of R2,100,000 and R2,108,000 was received for Financial Management Support WCFMGSG for the Barnowl Risk system and R300,000 MSIG Municipal Systems Infrastructure Grant.

Other revenue / Sundry income

Other revenue reflects an amount of R744,306 for the month ended 30 April 2021. Other revenue mostly consists of the following: Fire Services and Health Services.

Expenditure by Type

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

Employee Related cost / Remuneration of councillors

Remuneration related expenditure (councillors and staff) for the month ended 30 April 2021 amounted to R22,718,076 of an adjusted budgeted amount R259,511,780 that represents 8.7% of the budgeted amount and 71.4% of the monthly expenditure.

Debt Impairment / Depreciation and asset impairment

Depreciation recorded for the month ended 30 April 2021 amounts to R389,071.

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

and correctly with the financial system before it can be implemented. The Asset Verification module has been implemented – the GRAP implementation testing will be done before June 2021.

Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R1,518,537 for the month ended 30 April 2021 against an adjusted budgeted amount of R43,005,003. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -15% off the year-to-date budget, the procurement of goods and services are expected to increase over the next 2 months.

Contracted services

The contracted services for the month ended 30 April 2021 amounts to R1,587,783 against an adjusted budgeted amount of R36,817,351. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -40% lower than the year-to-date budget, the procurement of goods and services are expected to increase over the next 2 months.

Transfers and subsidies

The transfers and subsidies expenditure for the month ended 30 April 2021 amounts to R68,324. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -62% lower than the year-to-date budget, the procurement of goods and services are expected to increase over the next 2 months.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R5,543,973 for month ended 30 April 2021. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -14% lower than the year-to-date budget, the procurement of goods and services are expected to increase over the next 2 months.

The other expenditure consists of the following:

- Operating costs
- Operating Projects (own funds)

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

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		—	5 000	4 013	—	4 012	3 344	668	20%	4 013
Vote 2 - Budget and Treasury Office		—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services		—	—	—	—	—	—	—	—	—
Vote 4 - Planning and Development		—	—	—	—	—	—	—	—	—
Vote 5 - Public Safety		—	—	—	—	—	—	—	—	—
Vote 6 - Health		—	—	—	—	—	—	—	—	—
Vote 7 - Community and Social Services		—	—	—	—	—	—	—	—	—
Vote 8 - Sport and Recreation		—	1 500	3 000	—	—	2 500	(2 500)	-100%	3 000
Vote 9 - Waste Management		—	—	—	—	—	—	—	—	—
Vote 10 - Roads Transport		—	—	—	—	—	—	—	—	—
Vote 11 - Waste Water Management		—	—	—	—	—	—	—	—	—
Vote 12 - Water		—	—	—	—	—	—	—	—	—
Vote 13 - Environment Protection		—	—	—	—	—	—	—	—	—
Vote 14 - Roads Agency Function		—	—	—	—	—	—	—	—	—
Vote 15 - Electricity		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	—	6 500	7 013	—	4 012	5 844	(1 832)	-31%	7 013
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		186	30	355	4	36	296	(259)	-88%	355
Vote 2 - Budget and Treasury Office		112	—	86	—	—	72	(72)	-100%	86
Vote 3 - Corporate Services		1 270	1 575	2 461	658	1 221	2 051	(830)	-40%	2 461
Vote 4 - Planning and Development		76	30	179	—	24	149	(125)	-84%	179
Vote 5 - Public Safety		3 793	—	30	—	—	25	(25)	-100%	30
Vote 6 - Health		2 729	—	50	17	17	41	(24)	-58%	50
Vote 7 - Community and Social Services		—	—	—	—	—	—	—	—	—
Vote 8 - Sport and Recreation		5	—	2 522	—	—	2 102	(2 102)	-100%	2 522
Vote 9 - Waste Management		10	—	—	—	—	—	—	—	—
Vote 10 - Roads Transport		—	—	1 400	—	—	1 167	(1 167)	-100%	1 400
Vote 11 - Waste Water Management		—	—	—	—	—	—	—	—	—
Vote 12 - Water		—	—	—	—	—	—	—	—	—
Vote 13 - Environment Protection		—	—	—	—	—	—	—	—	—
Vote 14 - Roads Agency Function		—	—	—	—	—	—	—	—	—
Vote 15 - Electricity		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	8 181	1 635	7 083	679	1 299	5 903	(4 604)	-78%	7 083
Total Capital Expenditure		8 181	8 135	14 096	679	5 310	11 747	(6 437)	-55%	14 096
Capital Expenditure - Functional Classification										
Governance and administration		1 568	6 605	6 915	662	5 269	5 763	(494)	-9%	6 915
Executive and council		186	5 030	4 424	4	4 048	3 686	362	10%	4 424
Finance and administration		1 382	1 575	2 483	658	1 221	2 069	(848)	-41%	2 483
Internal audit		—	—	9	—	—	7	(7)	-100%	9
Community and public safety		6 527	1 500	5 602	17	17	4 669	(4 651)	-100%	5 602
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		5	1 500	5 522	—	—	4 602	(4 602)	-100%	5 522
Public safety		3 793	—	30	—	—	25	(25)	-100%	30
Housing		—	—	—	—	—	—	—	—	—
Health		2 729	—	50	17	17	41	(24)	-58%	50
Economic and environmental services		76	30	1 579	—	24	1 315	(1 291)	-98%	1 579
Planning and development		76	30	179	—	24	149	(125)	-84%	179
Road transport		—	—	1 400	—	—	1 167	(1 167)	-100%	1 400
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		10	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		10	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	8 181	8 135	14 096	679	5 310	11 747	(6 437)	-55%	14 096
Funded by:										
National Government		1 750	—	1 661	—	—	1 384	(1 384)	-100%	1 661
Provincial Government		1 685	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	2 500	—	—	2 083	(2 083)	-100%	2 500
Transfers recognised - capital		3 435	—	4 161	—	—	3 468	(3 468)	-100%	4 161
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		4 747	8 135	9 935	679	5 310	8 280	(2 969)	-36%	9 935
Total Capital Funding		8 182	8 135	14 096	679	5 310	11 747	(6 437)	-55%	14 096

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

SCOA config	Nr.	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	Year to date Budget	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
7101810001	1	Land	1018	4 013 000,00	3 964 879,32	3 344 166,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71110240001	2	Office Chair	1018	30 000,00		25 000,00	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102403	3	Upgrade outdated Disaster Recovery Hardware	1307	315 700,00	315 693,77	263 083,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102418	4	Replace Access Control and Time and Attendance devices to ha	1307	281 563,00	275 261,37	234 635,83	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102422	5	Additional Laptops (15)	1307	199 837,00	199 836,00	166 530,83	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104107	6	Replace outdated Access Points	1307	10 300,00	10 260,87	8 583,33	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104118	7	Printers	1307	20 312,00	19 080,00	16 926,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102201	8	Pool Vehicle	1308	234 100,00	233 559,00	195 083,33	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71314410001	9	Big Scanner Machine and Projector	1314	30 000,00		25 000,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316102401	10	Ergonomic Chairs for employees with special needs	1316	50 000,00	14 429,00	41 666,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316103101	11	Fire Alarm System (Mission street): OHS	1316	250 000,00		208 333,33	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316240001	12	Evacuation Chairs	1316	20 000,00	6 903,04	16 666,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71402240001	13	Furniture: LED/Tourism	1402	30 000,00	24 154,85	25 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205160001	14	Calitzdorp Spa Roof's	2205	1 500 000,00		1 250 000,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104119	15	24 prt Gigabyte POE injectors	1307	11 970,00	11 965,22	9 975,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104120	16	QNAP 8-Bay NAS	1307	42 830,00	42 801,00	35 681,67	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104121	17	Insurance / Uneconomical to repair	1307	23 800,00	23 775,12	19 833,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018104102	18	Upgrading of Multimedia Council Chambers	1018	80 000,00	46 940,00	66 666,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018102405	19	Office Furniture: Bitou - Mayor Office	1018	80 000,00	0,00	66 666,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018104006	20	Laundry Machines	1018	65 000,00	29 000,00	54 166,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018104007	21	Key Safe Boxes	1018	5 000,00	3 918,52	4 166,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018102320	22	Drills	1018	7 000,00	3 473,92	5 833,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104025	23	Office Chair	1308	5 750,00	5 684,17	4 791,67	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102330	24	High Water Pressure Machine	1308	-250,00	1 250,00	-208,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102331	25	Battery Jumper	1308	1 500,00		1 250,00	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	Nr.	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	Year to date Budget	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
71308103010	26	Perspex Screens	1308	29 000,00	28 950,00	24 166,67	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104029	27	Office Furniture	1803	30 000,00	17 196,48	25 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102204	28	Reception Security Booth	1308	25 000,00		20 833,33	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102205	29	Security Gates - HR	1305	29 000,00		24 166,67	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104026	30	Vacuum Cleaners	1308	6 500,00	6 447,00	5 416,67	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104027	31	Water Urns	1308	4 500,00	4 197,00	3 750,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205160002	32	Solar Project	2205	1 500 000,00		1 250 000,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104028	33	Office Chair	1401	10 000,00		8 333,33	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72305230002	34	Drone	1601	65 000,00		54 166,67	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316103102	35	Security beams- MHS-Langebaan	1316	7 200,00		6 000,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102202	36	LDV Bakkies	2801	900 000,00		750 000,00	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102203	37	Office Extension / Office Container - RRAMS	2801	500 000,00		416 666,67	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72305230003	38	Cameras	1601	16 000,00		13 333,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102423	39	Personal Computers (10)	1307	120 000,00		100 000,00	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102424	40	Computer Screens (10)	1307	19 300,00	19 295,00	16 083,33	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102425	41	Laptops EPWP	1307	50 000,00		41 666,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102426	42	Laptops: Human Settlements	1307	40 000,00		33 333,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102427	43	Laptops: RRAMS	1307	167 000,00		139 166,67	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102428	44	Tablets: RRAMS	1307	94 000,00		78 333,33	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102207	45	Cellphones	1602	14 376,00		11 980,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102208	46	Cellphones	1803	19 680,00		16 400,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102209	47	Cellphones	1301	26 880,00		22 400,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102210	48	Cellphones	1302	7 440,00		6 200,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102211	49	Cellphones	1305	56 376,00		46 980,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102212	50	Cellphones	1307	85 200,00		71 000,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102213	51	Cellphones	1308	14 880,00		12 400,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102214	52	Cellphones	1201	34 320,00		28 600,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102215	53	Cellphones	1203	11 040,00		9 200,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102216	54	Cellphones	1202	18 480,00		15 400,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102217	55	Cellphones	1213	14 880,00		12 400,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	Nr.	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	Year to date Budget	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
71308102218	56	Cellphones	1204	7 440,00	6 200,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102219	57	Cellphones	1002	37 920,00	31 600,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
7130810220	58	Cellphones	1001	25 920,00	21 600,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102221	59	Cellphones	1211	8 640,00	7 200,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102222	60	Cellphones	1311	22 320,00	18 600,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102223	61	Cellphones	1209	23 520,00	19 600,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102224	62	Cellphones	1407	7 440,00	6 200,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102225	63	Cellphones	1004	26 592,00	22 100,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102226	64	Cellphones	1807	11 040,00	9 200,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102227	65	Cellphones	1404	32 496,00	27 080,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102228	66	Cellphones	1402	45 840,00	38 200,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102229	67	Cellphones	1401	26 880,00	22 400,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102230	68	Cellphones	1403	22 320,00	18 600,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102231	69	Cellphones	2206	7 440,00	6 200,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102233	70	Cellphones	2203	14 880,00	12 400,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102234	71	Desalination Plant	2205	2 500 000,00	2 083 333,33		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102450	72	Air Conditioner	1308	8 000,00	6 666,67		In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104130	73	Wireless Link - Server Room to Stores	1307	6 388,00	5 323,33		In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104131	74	USB HDD / SDD Clone Docks	1307	3 000,00	1 521,74	2 500,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104067	75	Desk	1308	5 000,00	4 166,67		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104123	76	VDSL Modem Router	1307	1 500,00	1 250,00		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104122	77	VDSL Modem Router	1307	8 500,00	7 083,33		Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104110	78	Scanner	1308	19 900,00	16 583,33		In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.To the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
Totals				14 096 440,00	5 310 472,39	11 747 033,33				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)										
Commitments against capital for the month April 2021										
71110240001	2	Office Chair	1018	25 296,00						
71018102405	19	Office Furniture: Bitou - Mayor Office	1018	68 744,32						
71018104006	20	Laundry Machines	1018	23 100,00						
71307102418	4	Replace Access Control and Time and Attendance devices to ha	1307	6 206,34						
71316102401	10	Ergonomic Chairs for employees with special needs	1316	6 521,74						
71308102331	25	Battery Jumper	1308	1 500,00						
71308104029	27	Office Furniture	1803	5 720,87						
71308102202	36	LDV Bakkies	2801	736 014,00						
72305230003	38	Cameras	1601	13 913,04						
71307102423	39	Personal Computers (10)	1307	118 020,00						
71307102425	41	Laptops EPWP	1307	45 165,22						
71307102426	42	Laptops: Human Settlements	1307	33 873,91						
71308102450	72	Air Conditioner	1308	7 867,68						
71307104130	73	Wireless Link - Server Room to Stores	1307	6 387,83						
71308104067	75	Desk	1308	2 000,00						
71308104110	78	Scanner	1308	15 121,74						
		Total Commitments		1 115 452,85						

3.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		188 287	143 131	143 131	144	143 131
Call investment deposits		–	–	–	156 000	–
Consumer debtors		–	–	–	6 185	–
Other debtors		11 591	23 956	23 956	(7 529)	23 956
Current portion of long-term receivables		4 293	3 867	3 867	–	3 867
Inventory		3 219	2 731	2 731	4 527	2 731
Total current assets		207 391	173 685	173 685	159 327	173 685
Non current assets						
Long-term receivables			59 705	59 705		59 705
Investments		26	27	27	26	27
Investment property		54 182	86 108	86 108	54 090	86 108
Investments in Associate					–	
Property, plant and equipment		159 419	166 336	166 336	161 476	166 336
Biological						
Intangible		1 863	2 139	2 139	1 312	2 139
Other non-current assets		52 945				
Total non current assets		268 434	314 316	314 316	216 904	314 316
TOTAL ASSETS		475 825	488 001	488 001	376 231	488 001
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		223			223	–
Consumer deposits		–			451	–
Trade and other payables		22 477	37 449	37 449	28 387	37 449
Provisions		40 692	37 155	37 155	14 252	37 155
Total current liabilities		63 391	74 604	74 604	43 312	74 604
Non current liabilities						
Borrowing		169	28	28	–	28
Provisions		125 506	144 823	144 823	87 388	144 823
Total non current liabilities		125 675	144 852	144 852	87 388	144 852
TOTAL LIABILITIES		189 066	219 456	219 456	130 700	219 456
NET ASSETS	2	286 760	268 545	268 545	245 530	268 545
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		221 474	249 572	244 960	180 245	244 960
Reserves		65 285	18 973	18 973	65 285	18 973
TOTAL COMMUNITY WEALTH/EQUITY	2	286 760	268 545	263 933	245 530	263 933

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		183 577	200 102	204 407	833	133 398	136 272	(2 874)	-2%	204 407
Government - operating		168 518	174 269	179 813	2 368	176 822	119 876	56 946	48%	179 813
Government - capital								-		-
Interest		13 140	17 801	15 801	762	7 529	10 534	(3 005)	-29%	15 801
Dividends								-		
Payments										
Suppliers and employees		(345 802)	(394 231)	(406 905)	(31 757)	(292 128)	(271 270)	20 857	-8%	(406 905)
Finance charges		(38)	-	(70)			(35)	(35)	100%	(70)
Transfers and Grants		(3 199)	(1 230)	(2 391)	(68)	(687)	(1 594)	(906)	57%	(2 391)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16 195	(3 288)	(9 344)	(27 862)	24 934	(6 218)	(31 152)	501%	(9 344)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		-
Decrease (Increase) in non-current debtors		6 334						-		-
Decrease (increase) other non-current receivables			-					-		
Decrease (increase) in non-current investments		1	-		(49 679)	(49 679)		(49 679)	#DIV/0!	
Payments										
Capital assets		(7 750)	(8 135)	(14 096)	(679)	(5 310)	(9 398)	(4 087)	43%	(14 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 414)	(8 135)	(14 096)	(50 358)	(54 989)	(9 398)	45 591	-485%	(14 096)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		(732)						-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(732)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		14 049	(11 423)	(23 440)	(78 220)	(30 055)	(15 615)			(23 440)
Cash/cash equivalents at beginning:		174 238	154 555	154 555		186 199	154 555			186 199
Cash/cash equivalents at month/year end:		188 287	143 131	131 114		156 144	138 939			162 758

The municipal bank balance at 30 April 2021 totals R143 677 and the short term deposits balance was R156 000 000, therefore the total cash and cash equivalents amounts to R156 143 677.

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

REPORTING MONTH: 30 APRIL 2021		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 April 2021	6 198 804,69	143 677,00
Other Cash & Cash Equivalents: Short term deposits	180 000 000,00	156 000 000,00
Total Cash & Cash Equivalents:	186 198 804,69	156 143 677,00
LESS:	109 461 681,42	92 967 057,43
Unspent Conditional Grants	5 207 021,15	5 207 021,15
Provision for staff leave	13 904 229,27	13 904 229,27
Provision for bonus	3 924 018,00	3 924 018,00
Post Retirement Benefits	37 463 916,00	37 463 916,00
Performance Bonus	1 131 246,00	1 131 246,00
Grant received in advance	17 037 750,00	11 358 500,00
Trade Payables	5 521 588,49	2 261 828,85
YTD Unspent Capital budget	5 941 222,26	3 218 280,47
YTD Unspent Operational budget	19 330 690,25	14 498 017,69
Sub total	76 737 123,27	63 176 619,57
PLUS:	10 158 539,00	10 158 539,00
VAT Receivable	2 148 048,00	2 148 048,00
Receivable Exchange	8 010 491,00	8 010 491,00
	86 895 662,27	73 335 158,57
LESS OTHER MATTERS:		
Capital Replacement Reserve	31 856 144,00	31 856 144,00
Employee Benefits Reserves	33 429 212,00	33 429 212,00
Sub Total	21 610 306,27	8 049 802,57
LESS: CONTINGENT LIABILITIES	7 701 377,00	7 701 377,00
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	353 441,00	353 441,00
Erf 99, Glentana	197 936,00	197 936,00
Labour disputes	2 650 000,00	2 650 000,00
Recalculated available cash balance	13 908 929,27	348 425,57
Total monthly commitments	14 325 783,78	18 333 505,70

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

DC4 Garden Route - Supporting Table SC3 monthly Budget Statement - aged debtors - m to April														
Description		NT Code	Budget Year 2020/21											
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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	-	-	-	-	-	-	60	(48)	12	12		
Interest on Arrear Debtor Accounts		1810	236	247	242	237	229	226	1 666	3 256	6 339	5 614		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-		
Other		1900	340	464	537	716	1 223	343	3 359	24 975	31 957	30 616		
Total By Income Source		2000	576	711	779	953	1 452	569	5 085	28 183	38 308	36 242	-	-
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State		2200	(205)	31	271	29	15	81	689	1 467	2 377	2 280		
Commercial		2300	-	-	-	-	-	-	-	-	-	-		
Households		2400	(1)	-	-	-	-	-	0	-	(1)	0		
Other		2500	782	680	508	924	1 437	488	4 396	26 716	35 932	33 962		
Total By Customer Group		2600	576	711	779	953	1 452	569	5 085	28 183	38 308	36 242	-	-

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

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

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

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

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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 repay ments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	764	358	(2)	-	-	-	23	19	1 163	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	33	2	-	-	-	-	-	35	
Total By Customer Type	1000	764	391	0	-	-	-	23	19	1 197	-

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

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

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 April 2021	Movements for the month			Balance as at 30 April 2021	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Garden Route District Municipality							
<i>Interest Received YTD</i>					-		
<i>Standard Bank</i>	60 000 000,00	-28 000 000,00	20 000 000,00		52 000 000,00	132 273,97	1 165 262,54
<i>Investec Bank</i>	-		20 000 000,00		20 000 000,00	-	48 497,25
<i>ABSA</i>	60 000 000,00	-28 000 000,00			32 000 000,00	131 227,39	880 959,23
<i>Nedbank</i>	60 000 000,00	-28 000 000,00			32 000 000,00	130 269,59	1 082 073,87
<i>FNB</i>	-		20 000 000,00		20 000 000,00	-	259 636,69
<i>Guarantee investment investment</i>	-				-	-	-
BANK DEPOSITS	180 000 000,00	-84 000 000,00	60 000 000,00	-	156 000 000,00	393 770,95	3 436 429,58

The municipality invest surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		162 568	168 297	171 524	–	171 224	142 937	27 618	19,3%	171 524
Local Government Equitable Share		157 370	162 480	165 707	–	165 707	138 089	27 618	20,0%	165 707
Finance Management		1 000	1 000	1 000	–	1 000	833			1 000
Municipal Systems Improvement		–	300	300			250			300
EPWP Incentive		1 629	2 072	2 072	–	2 072	1 727			2 072
NT - Rural Roads Asset Management Systems		2 569	2 445	2 445	–	2 445	2 038			2 445
Fire Service Capacity Building Grant		–						–		–
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		6 168	3 400	7 676	–	5 873	6 396	(490)	-7,7%	7 676
PT - Integrated Transport Plan		900	900	1 800	–	900	1 500	(600)	-40,0%	1 800
PT - WC Support Grant		3 520	400	400	–	300	333			400
PT - Disaster Management Grant		348		80			67	(67)	-100,0%	80
PT - WC Support Grant / Humanitarian relief		100		2 473	–	2 573	2 061	512	24,9%	2 473
PT - Safety Plan Implementation (WOSA)		1 300	2 100	2 923	–	2 100	2 435	(335)	-13,8%	2 923
PT - WC Support Grant - Risk Management								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	168 736	171 697	179 200	–	177 097	149 333	27 128	18,2%	179 200

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

7.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

DC4 Garden Route - Supporting Table DC4 (1) Monthly Budget Statement - transfers and grant expenditure - m10 April										
Description	Ref	2019/20	Budget Year 2020/21							
		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:		160 217	168 297	171 132	51	5 707	142 610	(136 903)	-96,0%	171 132
Local Government Equitable Share		157 370	162 480	165 707			138 089	(138 089)	-100,0%	165 707
Finance Management		1 000	1 000	1 000	51	590	833	(243)	-29,2%	1 000
Municipal Systems Improvement		-	300	300	-	298	250	48	19,3%	300
EPWP Incentive		1 629	2 072	2 072	-	2 072	1 727	345	20,0%	2 072
NT - Rural Roads Asset Management Systems		218	2 445	2 053	-	2 746	1 711	1 035	60,5%	2 053
Fire Service Capacity Building Grant		-						-		-
Other transfers and grants [insert description]								-		
Provincial Government:		5 653	3 400	7 676	295	1 603	6 396	(4 793)	-74,9%	7 676
PT - Integrated Transport Plan		-	900	1 800	288	290	1 500	(1 210)	-80,7%	1 800
PT - Disaster Management Grant		268		80	7	40	67	(27)	-40,6%	80
PT - WC Support Grant / Humanitarian relief		3 708	400	400	-	73	333	(260)	-78,0%	400
PT - Safety Plan Implementation (WOSA)		1 677	2 100	2 923	-	2	2 435	(2 433)	-99,9%	2 923
PT - WC Support Grant - Risk Management		-		2 473	-	1 199	2 061	(862)	-41,8%	2 473
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		165 870	171 697	178 808	345	7 310	149 006	(141 696)	-95,1%	178 808
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		3 782	-	-	-	-	-	-		-
		2 097						-		
		1 685						-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		3 782	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		169 653	171 697	178 808	345	7 310	149 006	(141 696)	-95,1%	178 808

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

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

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

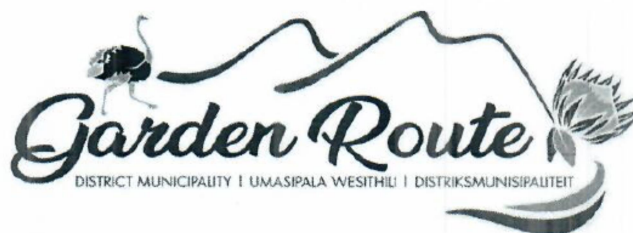
Supporting Table C8

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

B04 Garden Route - Supporting Table 006 Monthly Budget Statement - Councillor and Staff Benefits - 1st April										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 304	11 298	11 298	657	6 824	9 415	(2 591)	-28%	11 298
Pension and UIF Contributions		723	242	242	6	71	201	(130)	-65%	242
Medical Aid Contributions		49	78	78	8	71	65	6	9%	78
Motor Vehicle Allowance		1 624	776	776	—	26	646	(621)	-96%	776
Cellphone Allowance		568	515	515	62	541	430	112	26%	515
Housing Allowances		—	451	451	—	—	376	(376)	-100%	451
Other benefits and allowances		1 200					—	—		
Sub Total - Councillors		11 467	13 360	13 360	732	7 532	11 133	(3 601)	-32%	13 360
% increase	4		16,5%	16,5%						16,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 721	4 390	4 390	681	4 988	3 658	1 330	36%	4 390
Pension and UIF Contributions		1 058	161	161	0	15	134	(119)	-89%	161
Medical Aid Contributions		242	105	105	5	43	88	(44)	-50%	105
Overtime		—	—	—	—	—	—	—		—
Performance Bonus		1 064	—	—	—	—	—	—		—
Motor Vehicle Allowance		1 029	804	804	41	451	670	(218)	-33%	804
Cellphone Allowance		108	142	142	9	90	118	(28)	-24%	142
Housing Allowances		374	—	—	—	—	—	—		—
Other benefits and allowances		234	770	770	0	1	641	(640)	-100%	770
Payments in lieu of leave		68	—	—	—	—	—	—		—
Long service awards		—	—	—	—	—	—	—		—
Post-retirement benefit obligations		—	—	—	—	—	—	—		—
Sub Total - Senior Managers of Municipality		10 897	6 371	6 371	736	5 589	5 309	281	5%	6 371
% increase	4		-41,5%	-41,5%						-41,5%
Other Municipal Staff										
Basic Salaries and Wages		150 543	147 256	150 980	13 970	131 540	125 817	5 723	5%	150 980
Pension and UIF Contributions		25 902	24 724	24 725	2 211	20 188	20 604	(416)	-2%	24 725
Medical Aid Contributions		16 440	19 854	19 890	1 473	13 437	16 575	(3 137)	-19%	19 890
Overtime		4 413	4 080	4 080	796	3 798	3 400	398	12%	4 080
Performance Bonus		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		7 661	9 079	9 384	923	9 139	7 820	1 319	17%	9 384
Cellphone Allowance		134	122	122	10	86	102	(16)	-16%	122
Housing Allowances		2 267	2 351	2 463	208	1 879	2 053	(174)	-8%	2 463
Other benefits and allowances		7 340	17 379	18 195	777	14 301	15 163	(861)	-6%	18 195
Payments in lieu of leave		3 500	—	—	354	6 413	—	6 413	#DIV/0!	—
Long service awards		—	—	—	—	—	—	—		—
Post-retirement benefit obligations		7 831	8 292	9 942	528	5 355	8 285	(2 930)	-35%	9 942
Sub Total - Other Municipal Staff		226 029	233 137	239 781	21 249	206 136	199 818	6 319	3%	239 781
% increase	4		3,1%	6,1%						6,1%
Total Parent Municipality		248 394	252 868	259 512	22 718	219 258	216 260	2 998	1%	259 512

Remuneration related expenditure for the month ended 30 April 2021 amounted to R22,718,076.

Section 9 – Municipal manager’s quality certification



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www.gardenroute.gov.za

OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	Louise Hoek
Reference:	6/1/1 – 20/21
Date:	10 May 2021

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

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

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

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

for the month ended **30 April 2021**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Monde Stratu

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

Signature [Signature]
Date 12/05/2021