



2020/2021  
FINANCIAL YEAR

**MONTHLY  
FINANCIAL  
MONITORING  
REPORT**

M11: 31 May 2021



**Garden Route District Municipality**  
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<b>Table of Contents</b>	2
Glossary	3
Legislative Framework	4
<b>PART 1 – IN YEAR REPORT</b>	5
Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	7
<b>PART 2 – SUPPORTING DOCUMENTATION</b>	
Section 4 – Debtor’s analysis	22
Section 5 – Creditors analysis	23
Section 6 – Investment portfolio analysis	23
Section 7 – Allocation and grant receipts and expenditure	24
Section 8 – Expenditure on councillor and staff related expenditure	26
Section 9 – Municipal Manager’s quality certification	27

**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 31 May 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 31 May 2021 amounted to **R33,882,916** which represents **7,9%** of the total adjusted budgeted figure of **R426,436,224 (including Roads)**.

#### **Operating Expenditure by type**

Operating expenditure for the month ended 31 May 2021 amounted to **R36,182,347**, with a total adjusted budgeted figure of **R440,108,660 (including Roads)**, the operational expenditure for the month is **8.2%** of the total adjusted budget. The majority of the expenditure related to Employee and Councillor related cost of **R21,306,370 (58.9%** of the monthly expenditure).

## **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R14,096,440**. Capital expenditure of **R1,474,968** were recorded for the month ended 31 May 2021, and commitments to the amounts of **R991,692** are reflected for orders issued for purchases. Total expenditure and commitments are at 55,1% of the capital budget as at 31 May 2021.

The two major items on the capital budget that is unspent is the solar plant for the De Hoek Resort and the two desalination plants to be donated for Calitzdorp Spa. Following comments with regards to these two projects are:

- The tender for the solar plant was awarded by the BAC on 10 June 2021.
- The donation of the desalination plants are in progress and will be donated to GRDM by 30 June 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 31 May 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 - M11 May

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	13 140	14 091	12 091	349	4 681	11 083	(6 402)	-58%	12 091
Transfers and subsidies	169 434	174 269	182 205	-	179 190	167 022	12 169	7%	182 205
Other own revenue	202 639	203 812	229 640	33 534	171 724	210 503	(38 779)	-18%	229 640
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>385 213</b>	<b>392 172</b>	<b>423 936</b>	<b>33 883</b>	<b>355 596</b>	<b>388 608</b>	<b>(33 013)</b>	<b>-8%</b>	<b>423 936</b>
Employee costs	236 927	239 508	248 254	20 558	232 174	227 566	4 608	2%	248 254
Remuneration of Councillors	11 467	13 360	13 360	748	8 281	12 247	(3 966)	-32%	13 360
Depreciation & asset impairment	4 852	3 930	4 987	389	4 350	4 572	(222)	-5%	4 987
Finance charges	38	-	70	-	-	64	(64)	-100%	70
Materials and bulk purchases	35 841	51 197	48 520	4 331	34 867	44 477	(9 610)	-22%	48 520
Transfers and subsidies	3 199	1 230	2 391	456	1 212	2 191	(979)	-45%	2 391
Other expenditure	101 514	92 007	122 527	9 699	79 941	112 316	(32 376)	-29%	122 527
<b>Total Expenditure</b>	<b>393 838</b>	<b>401 232</b>	<b>440 109</b>	<b>36 182</b>	<b>360 823</b>	<b>403 433</b>	<b>(42 610)</b>	<b>-11%</b>	<b>440 109</b>
<b>Surplus/(Deficit)</b>	<b>(8 625)</b>	<b>(9 060)</b>	<b>(16 172)</b>	<b>(2 299)</b>	<b>(5 227)</b>	<b>(14 825)</b>	<b>9 597</b>	<b>-65%</b>	<b>(16 172)</b>
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	2 500	-	161	2 292	(2 130)	-93%	2 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(8 625)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>	<b>7 467</b>	<b>-60%</b>	<b>(13 672)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(8 625)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>	<b>7 467</b>	<b>-60%</b>	<b>(13 672)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>8 181</b>	<b>8 135</b>	<b>14 096</b>	<b>1 475</b>	<b>6 785</b>	<b>12 922</b>	<b>(6 136)</b>	<b>-47%</b>	<b>14 096</b>
Capital transfers recognised	3 435	-	4 161	-	-	3 814	(3 814)	-100%	4 161
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 747	8 135	9 935	1 475	6 785	9 107	(2 322)	-25%	9 935
<b>Total sources of capital funds</b>	<b>8 182</b>	<b>8 135</b>	<b>14 096</b>	<b>1 475</b>	<b>6 785</b>	<b>12 922</b>	<b>(6 136)</b>	<b>-47%</b>	<b>14 096</b>
<b>Financial position</b>									
Total current assets	207 391	173 685	173 685		185 026				173 685
Total non current assets	268 434	314 316	314 316		270 934				314 316
Total current liabilities	63 391	74 604	74 604		43 531				74 604
Total non current liabilities	125 675	144 852	144 852		134 059				144 852
Community wealth/Equity	<b>286 760</b>	<b>268 545</b>	<b>263 933</b>		<b>278 370</b>				<b>263 933</b>
<b>Cash flows</b>									
Net cash from (used) operating	16 195	(3 288)	(9 344)	(2 299)	(5 227)	(8 565)	(3 338)	39%	(9 344)
Net cash from (used) investing	(1 414)	(8 135)	(14 096)	13 456	8 146	(12 922)	(21 068)	163%	(14 096)
Net cash from (used) financing	(732)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>188 287</b>	<b>143 131</b>	<b>131 114</b>	<b>-</b>	<b>159 062</b>	<b>133 068</b>	<b>(25 995)</b>	<b>-20%</b>	<b>132 703</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	79	794	413	717	903	1 440	5 257	27 974	37 577
<b>Creditors Age Analysis</b>									
Total Creditors	29	82	122	(3)	1	-	21	19	271

### 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) - M11 May

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		219 708	217 258	235 460	3 657	209 451	215 839	(6 388)	-3%	235 460
Executive and council		218 860	217 030	234 854	3 657	208 556	215 283	(6 727)	-3%	234 854
Finance and administration		848	228	606	-	895	556	339	61%	606
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		7 079	9 330	6 606	545	4 964	6 056	(1 092)	-18%	6 606
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 686	8 656	6 256	514	4 638	5 735	(1 097)	-19%	6 256
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		393	674	350	31	325	321	4	1%	350
<b>Economic and environmental services</b>		158 194	165 584	184 370	29 681	141 342	169 005	(27 663)	-16%	184 370
Planning and development		5	-	-	-	-	-	-	-	-
Road transport		158 189	165 473	184 258	29 689	141 261	168 903	(27 643)	-16%	184 258
Environmental protection		-	111	111	(7)	82	102	(20)	-20%	111
<b>Trading services</b>		236	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		236	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	385 218	392 172	426 436	33 883	355 757	390 900	(35 143)	-9%	426 436
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		155 438	129 355	137 033	10 581	110 172	123 289	(13 117)	-11%	137 033
Executive and council		47 131	49 165	51 380	3 117	34 822	47 099	(12 277)	-26%	51 380
Finance and administration		106 162	77 489	83 110	7 263	72 822	73 860	(1 038)	-1%	83 110
Internal audit		2 145	2 702	2 542	202	2 528	2 330	197	8%	2 542
<b>Community and public safety</b>		78 815	85 264	88 385	6 918	74 526	81 019	(6 494)	-8%	88 385
Community and social services		11 990	12 914	14 927	1 266	11 615	13 683	(2 068)	-15%	14 927
Sport and recreation		11 659	13 494	12 553	902	9 523	11 507	(1 984)	-17%	12 553
Public safety		24 005	26 063	26 442	2 024	21 320	24 239	(2 919)	-12%	26 442
Housing		-	-	-	-	-	-	-	-	-
Health		31 161	32 793	34 462	2 726	32 068	31 590	477	2%	34 462
<b>Economic and environmental services</b>		152 011	179 235	205 656	17 941	168 635	188 518	(19 884)	-11%	205 656
Planning and development		7 684	7 087	9 456	616	7 425	8 668	(1 243)	-14%	9 456
Road transport		140 850	168 818	192 862	17 040	158 464	176 790	(18 326)	-10%	192 862
Environmental protection		3 477	3 330	3 339	285	2 746	3 061	(315)	-10%	3 339
<b>Trading services</b>		3 650	4 606	6 612	531	5 511	6 061	(551)	-9%	6 612
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 650	4 606	6 612	531	5 511	6 061	(551)	-9%	6 612
<b>Other</b>		3 929	2 773	2 423	212	1 981	2 221	(240)	-11%	2 423
<b>Total Expenditure - Functional</b>	3	393 842	401 233	440 109	36 182	360 823	401 108	(40 285)	-10%	440 109
<b>Surplus/ (Deficit) for the year</b>		(8 624)	(9 060)	(13 672)	(2 299)	(5 066)	(10 209)	5 142	-50%	(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) - M11 May

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		218 860	217 030	234 854	3 657	208 556	215 283	(6 727)	-3,1%	234 854
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		848	228	606	-	895	556	339	61,1%	606
Vote 4 - Planning and Development		5	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		393	674	350	31	325	321	4	1,4%	350
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 686	8 656	6 256	514	4 638	5 735	(1 097)	-19,1%	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	(7)	82	102	(20)	-19,9%	111
Vote 14 - Roads Agency Function		158 189	165 473	184 258	29 689	141 261	168 903	(27 643)	-16,4%	184 258
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>385 218</b>	<b>392 172</b>	<b>426 436</b>	<b>33 883</b>	<b>355 757</b>	<b>390 900</b>	<b>(35 143)</b>	<b>-9,0%</b>	<b>426 436</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		42 942	52 598	55 822	4 022	40 922	51 170	(10 248)	-20,0%	55 822
Vote 2 - Budget and Treasury Office		21 197	24 275	25 109	1 581	21 191	23 017	(1 826)	-7,9%	25 109
Vote 3 - Corporate Services		41 636	42 386	45 288	4 122	39 054	41 514	(2 460)	-5,9%	45 288
Vote 4 - Planning and Development		56 344	23 512	27 601	2 018	21 093	25 301	(4 208)	-16,6%	27 601
Vote 5 - Public Safety		30 807	33 222	34 195	2 750	27 879	31 346	(3 467)	-11,1%	34 195
Vote 6 - Health		33 704	34 993	36 727	2 931	34 441	33 667	774	2,3%	36 727
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		11 659	13 494	12 553	902	9 523	11 507	(1 984)	-17,2%	12 553
Vote 9 - Waste Management		3 650	4 606	6 612	531	5 511	6 061	(551)	-9,1%	6 612
Vote 10 - Roads Transport		-	3 345	3 853	(942)	979	3 532	(2 552)	-72,3%	3 853
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		75	3 330	3 339	285	2 746	3 061	(315)	-10,3%	3 339
Vote 14 - Roads Agency Function		151 828	165 473	189 009	17 982	157 484	173 258	(15 774)	-9,1%	189 009
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>393 842</b>	<b>401 233</b>	<b>440 109</b>	<b>36 182</b>	<b>360 823</b>	<b>403 433</b>	<b>(42 610)</b>	<b>-10,6%</b>	<b>440 109</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(8 624)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>	<b>7 467</b>	<b>-59,6%</b>	<b>(13 672)</b>

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) - M11 May

Description	Ref	Budget Year 2020/21								
		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>Revenue By Source</b>										
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	55	995	3 313	(2 318)	-70%	3 614
Interest earned - external investments		13 140	14 091	12 091	349	4 681	11 083	(6 402)	-58%	12 091
Interest earned - outstanding debtors		3 303	3 710	3 710	232	4 190	3 401	790	23%	3 710
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		85	111	111	(7)	82	102	(20)	-20%	111
Agency services		158 187	184 673	208 209	32 311	154 374	190 858	(36 484)	-19%	208 209
Transfers and subsidies		169 434	174 269	182 205	-	179 190	167 022	12 169	7%	182 205
Other revenue		39 808	13 704	13 995	943	12 083	12 829	(746)	-6%	13 995
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>385 213</b>	<b>392 172</b>	<b>423 936</b>	<b>33 883</b>	<b>355 596</b>	<b>388 608</b>	<b>(33 013)</b>	<b>-8%</b>	<b>423 936</b>
<b>Expenditure By Type</b>										
Employee related costs		236 927	239 508	248 254	20 558	232 174	227 566	4 608	2%	248 254
Remuneration of councillors		11 467	13 360	13 360	748	8 281	12 247	(3 966)	-32%	13 360
Debt impairment		4 394	1 841	1 841	397	413	1 688	(1 274)	-76%	1 841
Depreciation & asset impairment		4 852	3 930	4 987	389	4 350	4 572	(222)	-5%	4 987
Finance charges		38	-	70	-	-	64	(64)	-100%	70
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		35 841	51 197	48 520	4 331	34 867	44 477	(9 610)	-22%	48 520
Contracted services		21 229	32 272	37 471	1 518	19 993	34 348	(14 355)	-42%	37 471
Transfers and subsidies		3 199	1 230	2 391	456	1 212	2 191	(979)	-45%	2 391
Other expenditure		75 891	57 894	83 215	7 784	59 534	76 281	(16 746)	-22%	83 215
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>393 838</b>	<b>401 232</b>	<b>440 109</b>	<b>36 182</b>	<b>360 823</b>	<b>403 433</b>	<b>(42 610)</b>	<b>-11%</b>	<b>440 109</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (financially structured) (National / Provincial and District)		(8 625)	(9 060)	(16 172)	(2 299)	(5 227)	(14 825)	9 597	(0)	(16 172)
(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	2 292	(2 130)	(0)	2 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(8 625)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>			<b>(13 672)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>(8 625)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>			<b>(13 672)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(8 625)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>			<b>(13 672)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(8 625)</b>	<b>(9 060)</b>	<b>(13 672)</b>	<b>(2 299)</b>	<b>(5 066)</b>	<b>(12 533)</b>			<b>(13 672)</b>

### **Revenue by Source**

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

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

The income for rental of facilities and equipment reported for the month ended 31 May 2021 amounts to R55,301. The actual performance is -70% 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 31 May 2021 amounts to R348,886, the investment balance of the municipality amounted to R156m for the month ended 31 May 2021 and was invested for a period longer than 30 days to optimize interest received on investments. The actual performance is -58% 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 31 May 2021 amounts to R231,825. 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. Revenue from agency services was recorded for the month ended 31 May 2021 to the amount of R32,310,768. An adjustment budget was presented to council on 25 May 2021 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. During the month of May 2021 no grant funding was received.

#### Other revenue / Sundry income

Other revenue reflects an amount of R943,383 for the month ended 31 May 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 31 May 2021 amounted to R21,306,370 of an adjusted budgeted amount R261,613,547 that represents 8.1% of the budgeted amount and 58.9% of the monthly expenditure.

#### Debt Impairment / Depreciation and asset impairment

Depreciation recorded for the month ended 31 May 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 R4,331,329 for the month ended 31 May 2021 against an adjusted budgeted amount of R48,520,298. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -22% off the year-to-date budget, the procurement of goods and services are expected to increase in June month.

#### Contracted services

The contracted services for the month ended 31 May 2021 amounts to R1,518,307 against an adjusted budgeted amount of R37,470,751. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -42% lower than the year-to-date budget, the procurement of goods and services are expected to increase in June month.

#### Transfers and subsidies

The transfers and subsidies expenditure for the month ended 31 May 2021 amounts to R456,137. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -45% lower than the year-to-date budget, the procurement of goods and services are expected to increase in June month.

#### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R7,784,449 for month ended 31 May 2021. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -22% lower than the year-to-date budget, the procurement of goods and services are expected to increase in June month.

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) - M11 May

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	5 000	4 013	-	4 012	3 679	333	9%	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	-	-	2 750	(2 750)	-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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>6 500</b>	<b>7 013</b>	-	<b>4 012</b>	<b>6 429</b>	<b>(2 417)</b>	<b>-38%</b>	<b>7 013</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		186	30	355	105	141	325	(184)	-57%	355
Vote 2 - Budget and Treasury Office		112	-	86	-	-	79	(79)	-100%	86
Vote 3 - Corporate Services		1 270	1 575	2 461	237	1 458	2 256	(799)	-35%	2 461
Vote 4 - Planning and Development		76	30	179	-	24	164	(140)	-85%	179
Vote 5 - Public Safety		3 793	-	30	-	-	28	(28)	-100%	30
Vote 6 - Health		2 729	-	50	6	23	46	(23)	-50%	50
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		5	-	2 522	1 128	1 128	2 312	(1 184)	-51%	2 522
Vote 9 - Waste Management		10	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	1 400	-	-	1 283	(1 283)	-100%	1 400
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>8 181</b>	<b>1 635</b>	<b>7 083</b>	<b>1 475</b>	<b>2 774</b>	<b>6 493</b>	<b>(3 720)</b>	<b>-57%</b>	<b>7 083</b>
<b>Total Capital Expenditure</b>		<b>8 181</b>	<b>8 135</b>	<b>14 096</b>	<b>1 475</b>	<b>6 785</b>	<b>12 922</b>	<b>(6 136)</b>	<b>-47%</b>	<b>14 096</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 568</b>	<b>6 605</b>	<b>6 915</b>	<b>341</b>	<b>5 611</b>	<b>6 339</b>	<b>(729)</b>	<b>-11%</b>	<b>6 915</b>
Executive and council		186	5 030	4 424	105	4 153	4 055	98	2%	4 424
Finance and administration		1 382	1 575	2 483	237	1 458	2 276	(818)	-36%	2 483
Internal audit		-	-	9	-	-	8	(8)	-100%	9
<b>Community and public safety</b>		<b>6 527</b>	<b>1 500</b>	<b>5 602</b>	<b>1 134</b>	<b>1 151</b>	<b>5 136</b>	<b>(3 985)</b>	<b>-78%</b>	<b>5 602</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5	1 500	5 522	1 128	1 128	5 062	(3 934)	-78%	5 522
Public safety		3 793	-	30	-	-	28	(28)	-100%	30
Housing		-	-	-	-	-	-	-	-	-
Health		2 729	-	50	6	23	46	(23)	-50%	50
<b>Economic and environmental services</b>		<b>76</b>	<b>30</b>	<b>1 579</b>	<b>-</b>	<b>24</b>	<b>1 447</b>	<b>(1 423)</b>	<b>-98%</b>	<b>1 579</b>
Planning and development		76	30	179	-	24	164	(140)	-85%	179
Road transport		-	-	1 400	-	-	1 283	(1 283)	-100%	1 400
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>8 181</b>	<b>8 135</b>	<b>14 096</b>	<b>1 475</b>	<b>6 785</b>	<b>12 922</b>	<b>(6 136)</b>	<b>-47%</b>	<b>14 096</b>

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.
71018103001	1	Land	1018	4 013 000,00	3 964 879,32	3 678 583,39	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	11 710,45	27 500,00	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	289 391,67	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.
71307102418	4	Replace Access Control and Time and Attendance devices to ha	1307	281 563,00	275 261,37	258 099,48	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	183 183,92	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	9 441,67	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.
71307104118	7	Printers	1307	20 312,00	19 080,00	18 619,33	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.
71308102201	8	Pool Vehicle	1308	234 100,00	233 559,00	214 591,67	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.
71314410001	9	Big Scanner Machine and Projector	1314	29 048,00		26 627,33	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.
71316102401	10	Ergonomic Chairs for employees with special needs	1316	50 000,00	14 429,00	45 833,33	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		229 166,67	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.
71316240001	12	Evacuation Chairs	1316	20 000,00	6 903,04	18 333,33	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.
71402240001	13	Furniture: LED/Tourism	1402	30 000,00	24 154,85	27 500,00	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.
72205160001	14	Calitzdorp Spa Roof's	2205	1 500 000,00	1 127 808,00	1 375 000,00	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	10 972,50	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	39 260,83	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.
71307104121	17	Insurance / Uneconomical to repair	1307	23 800,00	23 775,12	21 816,67	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.
71018104102	18	Upgrading of Multimedia Council Chambers	1018	80 000,00	46 940,00	73 333,33	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.
71018102405	19	Office Furniture: Bitou - Mayor Office	1018	80 000,00	69 729,87	73 333,33	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.
71018104006	20	Laundry Machines	1018	65 000,00	52 100,00	59 583,33	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.
71018104007	21	Key Safe Boxes	1018	5 000,00	3 918,52	4 583,33	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	6 416,67	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.
71308104025	23	Office Chair	1308	5 750,00	5 684,17	5 270,83	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.
71308102330	24	High Water Pressure Machine	1308	-250,00	1 250,00	-229,17	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	1 500,00	1 375,00	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	26 583,33	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.
71308104029	27	Office Furniture	1803	30 000,00	22 917,35	27 500,00	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.
71308102204	28	Reception Security Booth	1308	25 000,00		22 916,67	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.
71308102205	29	Security Gates - HR	1305	29 952,00	29 952,00	27 456,00	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.
71308104026	30	Vacuum Cleaners	1308	6 500,00	6 447,00	5 958,33	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.
71308104027	31	Water Urns	1308	4 500,00	4 197,00	4 125,00	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		1 375 000,00	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		9 166,67	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.
72305230002	34	Drone	1601	65 000,00		59 583,33	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.
71316103102	35	Security beams- MHS Langebaan	1316	7 200,00		6 600,00	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.
71308102202	36	LDV Bakkies	2801	900 000,00		825 000,00	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		458 333,33	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.
72305230003	38	Cameras	1601	16 000,00		14 666,67	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.
71307102423	39	Personal Computers (10)	1307	120 000,00	118 020,00	110 000,00	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	17 691,67	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.
71307102425	41	Laptops EPWP	1307	50 000,00	45 165,22	45 833,33	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.
71307102426	42	Laptops: Human Settlements	1307	40 000,00	33 873,91	36 666,67	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.
71307102427	43	Laptops: RRAMS	1307	167 000,00		153 083,33	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.
71307102428	44	Tablets: RRAMS	1307	94 000,00		86 166,67	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.
71308102207	45	Cellphones	1602	14 376,00		13 178,00	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		18 040,00	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		24 640,00	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		6 820,00	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		51 678,00	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		78 100,00	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.
71308102213	51	Cellphones	1308	14 880,00		13 640,00	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.
71308103010	26	PerspeX Screens	1308	29 000,00	28 950,00	26 583,33	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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	22 917,35	27 500,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		31 460,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		10 120,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		16 940,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		13 640,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102218	56	Cellphones	1204	7 440,00		6 820,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		34 760,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102220	58	Cellphones	1001	25 920,00		23 760,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		7 920,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		20 460,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		21 560,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		6 820,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		24 376,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		10 120,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		29 788,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		42 020,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		24 640,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		20 460,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		6 820,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		13 640,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		2 291 666,67	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		7 333,33	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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	6 387,83	5 855,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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 / SSD Clone Docks	1307	3 000,00	1 521,74	2 750,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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	2 000,00	4 583,33	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		1 375,00	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		7 791,67	Not started yet	Not started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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		18 241,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo 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	79	Large Format Monitor	1307	8 500,00		7 791,67	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.Lo the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
<b>Totals</b>				<b>14 104 940,00</b>	<b>6 785 440,54</b>	<b>12 921 736,67</b>				

<b>Commitments against capital for the month May 2021</b>				
71110240001	2	Office Chair	1018	15 623,38
71307102418	4	Replace Access Control and Time and Attendance devices to ha	1307	7 137,47
71307104122	79	Large Format Monitor	1307	8 973,45
71307104123	76	VDSL Modem Router	1307	207,00
71308102204	28	Reception Security Booth	1308	20 125,00
71308102450	72	Air - Conditioner	1308	9 047,83
71308104110	78	Scanner	1308	17 390,00
71316102401	10	Ergonomic Chairs for employees with special needs	1316	32 742,50
71308104028	33	Office Chair	1401	6 493,00
72305230003	38	Cameras	1601	15 985,00
71308104029	27	Office Furniture	1803	6 685,78
72205160001	14	Calitzdorp Spa Roof's	2205	5 999,00
71308102202	36	LDV Bakkies	2801	846 416,10
		<b>Total Commitments</b>		<b>992 825,51</b>

The two major items on the capital budget that is unspent is the solar plant for the De Hoek Resort and the two desalination plants to be donated for Calitzdorp Spa. Following comments with regards to these two projects are:

- The tender for the solar plant was awarded by the BAC on 10 June 2021.
- The donation of the desalination plants are in progress and will be donated to GRDM by 30 June 2021.

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

#### DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		188 287	143 131	143 131	3 062	143 131
Call investment deposits		–	–	–	165 000	–
Consumer debtors		–	–	–	5 279	–
Other debtors		11 591	23 956	23 956	3 568	23 956
Current portion of long-term receivables		4 293	3 867	3 867	4 293	3 867
Inventory		3 219	2 731	2 731	3 823	2 731
<b>Total current assets</b>		<b>207 391</b>	<b>173 685</b>	<b>173 685</b>	<b>185 026</b>	<b>173 685</b>
<b>Non current assets</b>						
Long-term receivables			59 705	59 705	52 945	59 705
Investments		26	27	27	26	27
Investment property		54 182	86 108	86 108	54 080	86 108
Investments in Associate					–	
Property, plant and equipment		159 419	166 336	166 336	162 605	166 336
Biological						
Intangible		1 863	2 139	2 139	1 279	2 139
Other non-current assets		52 945				
<b>Total non current assets</b>		<b>268 434</b>	<b>314 316</b>	<b>314 316</b>	<b>270 934</b>	<b>314 316</b>
<b>TOTAL ASSETS</b>		<b>475 825</b>	<b>488 001</b>	<b>488 001</b>	<b>455 960</b>	<b>488 001</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing		223			223	–
Consumer deposits		–			259	–
Trade and other payables		22 477	37 449	37 449	17 836	37 449
Provisions		40 692	37 155	37 155	25 213	37 155
<b>Total current liabilities</b>		<b>63 391</b>	<b>74 604</b>	<b>74 604</b>	<b>43 531</b>	<b>74 604</b>
<b>Non current liabilities</b>						
Borrowing		169	28	28	–	28
Provisions		125 506	144 823	144 823	134 059	144 823
<b>Total non current liabilities</b>		<b>125 675</b>	<b>144 852</b>	<b>144 852</b>	<b>134 059</b>	<b>144 852</b>
<b>TOTAL LIABILITIES</b>		<b>189 066</b>	<b>219 456</b>	<b>219 456</b>	<b>177 590</b>	<b>219 456</b>
<b>NET ASSETS</b>	2	<b>286 760</b>	<b>268 545</b>	<b>268 545</b>	<b>278 370</b>	<b>268 545</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		221 474	249 572	244 960	213 085	244 960
Reserves		65 285	18 973	18 973	65 285	18 973
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>286 760</b>	<b>268 545</b>	<b>263 933</b>	<b>278 370</b>	<b>263 933</b>

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

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		183 577	200 102	204 407	33 302	167 533	187 373	(19 840)	-11%	204 407
Government - operating		168 518	174 269	179 813	-	179 190	164 829	14 361	9%	179 813
Government - capital								-		-
Interest		13 140	17 801	15 801	581	8 872	14 484	(5 612)	-39%	15 801
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(345 802)	(394 231)	(406 905)	(35 726)	(359 644)	(372 997)	(13 353)	4%	(406 905)
Finance charges		(38)	-	(70)			(64)	(64)	100%	(70)
Transfers and Grants		(3 199)	(1 230)	(2 391)	(456)	(1 212)	(2 191)	(979)	45%	(2 391)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>16 195</b>	<b>(3 288)</b>	<b>(9 344)</b>	<b>(2 299)</b>	<b>(5 260)</b>	<b>(8 565)</b>	<b>(3 306)</b>	<b>39%</b>	<b>(9 344)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
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	-		14 964	14 964		14 964	#DIV/0!	
<b>Payments</b>										
Capital assets		(7 750)	(8 135)	(14 096)	(1 475)	(6 785)	(12 922)	(6 136)	47%	(14 096)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 414)</b>	<b>(8 135)</b>	<b>(14 096)</b>	<b>13 489</b>	<b>8 178</b>	<b>(12 922)</b>	<b>(21 100)</b>	<b>163%</b>	<b>(14 096)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		(732)						-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(732)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>14 049</b>	<b>(11 423)</b>	<b>(23 440)</b>	<b>11 189</b>	<b>2 918</b>	<b>(21 487)</b>			<b>(23 440)</b>
Cash/cash equivalents at beginning:		174 238	154 555	154 555		156 144	154 555			156 144
Cash/cash equivalents at month/year end:		188 287	143 131	131 114		159 062	133 068			132 703

The municipal bank balance at 31 May 2021 totals R3 062 051 and the short term deposits balance was R156 000 000, therefore the total cash and cash equivalents amounts to R159 062 051.

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

<b>REPORTING MONTH: 31 MAY 2021</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Bank balance as at 31 May 2021</b>	<b>143 677,00</b>	<b>3 062 051,19</b>
<b>Other Cash &amp; Cash Equivalents: Short term deposits</b>	<b>156 000 000,00</b>	<b>156 000 000,00</b>
<b>Total Cash &amp; Cash Equivalents:</b>	<b>156 143 677,00</b>	<b>159 062 051,19</b>
<b>LESS:</b>	<b>92 967 057,43</b>	<b>96 201 150,89</b>
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	11 358 500,00	5 679 250,00
Trade Payables	2 261 828,85	4 534 564,74
YTD Unspent Capital budget	3 218 280,47	3 068 148,06
YTD Unspent Operational budget	14 498 017,69	21 288 757,67
<b>Sub total</b>	<b>63 176 619,57</b>	<b>62 860 900,30</b>
<b>PLUS:</b>	<b>10 158 539,00</b>	<b>10 158 539,00</b>
VAT Receivable	2 148 048,00	2 148 048,00
Receivable Exchange	8 010 491,00	8 010 491,00
	<b>73 335 158,57</b>	<b>73 019 439,30</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	31 856 144,00	31 856 144,00
Employee Benefits Reserves	33 429 212,00	33 429 212,00
<b>Sub Total</b>	<b>8 049 802,57</b>	<b>7 734 083,30</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>7 701 377,00</b>	<b>7 701 377,00</b>
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
<b>Recalculated available cash balance</b>	<b>348 425,57</b>	<b>32 706,30</b>
<b>Total monthly commitments</b>	<b>18 333 505,70</b>	<b>18 396 297,55</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2020/21								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
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	234	231	236	231	227	217	1 582	3 433	6 392	5 691		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(154)	563	177	486	677	1 223	3 615	24 588	31 173	30 588		
<b>Total By Income Source</b>	<b>2000</b>	<b>79</b>	<b>794</b>	<b>413</b>	<b>717</b>	<b>903</b>	<b>1 440</b>	<b>5 257</b>	<b>27 974</b>	<b>37 577</b>	<b>36 291</b>		
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(265)	17	30	234	28	15	715	1 292	2 066	2 284		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	(1)	-	-	-	-	-	0	-	(1)	0		
Other	2500	345	777	384	483	875	1 425	4 542	26 681	35 513	34 007		
<b>Total By Customer Group</b>	<b>2600</b>	<b>79</b>	<b>794</b>	<b>413</b>	<b>717</b>	<b>903</b>	<b>1 440</b>	<b>5 257</b>	<b>27 974</b>	<b>37 577</b>	<b>36 291</b>		

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 - M11 May

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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	29	82	122	(3)	1	-	21	19	271	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>29</b>	<b>82</b>	<b>122</b>	<b>(3)</b>	<b>1</b>	<b>-</b>	<b>21</b>	<b>19</b>	<b>271</b>	<b>-</b>	

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 May 2021	Movements for the month			Balance as at 31 May 2021	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<b>Garden Route District Municipality</b>							
Interest Received YTD	-				-		
Standard Bank	52 000 000,00	-22 000 000,00	22 000 000,00		52 000 000,00	99 943,83	1 265 206,37
Investec Bank	20 000 000,00	-15 000 000,00	13 000 000,00		18 000 000,00	33 000,00	81 497,25
ABSA	32 000 000,00	-7 000 000,00			25 000 000,00	63 026,85	943 986,08
Nedbank	32 000 000,00	-7 000 000,00	9 000 000,00		34 000 000,00	62 314,77	1 144 388,64
FNB	20 000 000,00	-15 000 000,00	22 000 000,00		27 000 000,00	33 361,64	292 998,33
Standard Bank - Bank Guarantee investment	-				-	-	-
<b>BANK DEPOSITS</b>	<b>156 000 000,00</b>	<b>-66 000 000,00</b>	<b>66 000 000,00</b>	<b>-</b>	<b>156 000 000,00</b>	<b>291 647,09</b>	<b>3 728 076,67</b>

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 - M11 May

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		162 568	168 297	171 524	-	171 224	157 230	13 809	8,8%	171 524
Local Government Equitable Share		157 370	162 480	165 707	-	165 707	151 898	13 809	9,1%	165 707
Finance Management		1 000	1 000	1 000	-	1 000	917			1 000
Municipal Systems Improvement		-	300	300	-		275			300
EPWP Incentive		1 629	2 072	2 072	-	2 072	1 899			2 072
NT - Rural Roads Asset Management Systems		2 569	2 445	2 445	-	2 445	2 241			2 445
Fire Service Capacity Building Grant	3	-								-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		6 168	3 400	7 676	-	5 873	6 580	(640)	-9,7%	7 676
PT - Integrated Transport Plan		900	900	1 800	-	900	1 650	(750)	-45,5%	1 800
PT - WC Support Grant		3 520	400	400	-	300	367			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	4									
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	168 736	171 697	179 200	-	177 097	163 810	13 169	8,0%	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 - M11 May

Description	Ref	Budget Year 2020/21								
		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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		160 217	168 297	171 132	410	3 703	156 871	(153 168)	-97,6%	171 132
Local Government Equitable Share		157 370	162 480	165 707			151 898	(151 898)	-100,0%	165 707
Finance Management		1 000	1 000	1 000	53	643	917	(274)	-29,9%	1 000
Municipal Systems Improvement		-	300	300	-	298	275	23	8,5%	300
EPWP Incentive		1 629	2 072	2 072	-	2 072	1 899	173	9,1%	2 072
NT - Rural Roads Asset Management Systems		218	2 445	2 053	358	690	1 882	(1 192)	-63,3%	2 053
Fire Service Capacity Building Grant		-								-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		5 653	3 400	7 676	612	2 215	7 036	(4 821)	-68,5%	7 676
PT - Integrated Transport Plan		-	900	1 800	-	290	1 650	(1 360)	-82,4%	1 800
PT - Disaster Management Grant		268		80	7	46	73	(27)	-37,0%	80
PT - WC Support Grant / Humanitarian relief		3 708	400	400	-	73	367	(293)	-80,0%	400
PT - Safety Plan Implementation (WOSA)		1 677	2 100	2 923	-	2	2 679	(2 677)	-99,9%	2 923
PT - WC Support Grant - Risk Management		-		2 473	606	1 804	2 267	(463)	-20,4%	2 473
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		165 870	171 697	178 808	1 022	5 918	163 907	(157 988)	-96,4%	178 808
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		3 782	-	-	-	-	-	-		-
		2 097								
		1 685								
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Other grant providers:										
<b>Total capital expenditure of Transfers and Grants</b>		3 782	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		169 653	171 697	178 808	1 022	5 918	163 907	(157 988)	-96,4%	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 - M11 May

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 304	11 298	11 298	663	7 486	10 357	(2 870)	-28%	11 298
Pension and UIF Contributions		723	242	242	15	86	221	(135)	-61%	242
Medical Aid Contributions		49	78	78	8	79	71	7	10%	78
Motor Vehicle Allowance		1 624	776	776	–	26	711	(685)	-96%	776
Cellphone Allowance		568	515	515	63	604	472	131	28%	515
Housing Allowances		–	451	451	–	–	414	(414)	-100%	451
Other benefits and allowances		1 200	–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		<b>11 467</b>	<b>13 360</b>	<b>13 360</b>	<b>748</b>	<b>8 281</b>	<b>12 247</b>	<b>(3 966)</b>	<b>-32%</b>	<b>13 360</b>
<b>% increase</b>	4		<b>16,5%</b>	<b>16,5%</b>						<b>16,5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		6 721	4 390	4 390	474	5 462	4 024	1 438	36%	4 390
Pension and UIF Contributions		1 058	161	161	0	16	147	(132)	-89%	161
Medical Aid Contributions		242	105	105	5	48	96	(48)	-50%	105
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 064	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 029	804	804	41	493	737	(244)	-33%	804
Cellphone Allowance		108	142	142	9	99	130	(31)	-24%	142
Housing Allowances		374	–	–	–	–	–	–	–	–
Other benefits and allowances		234	770	770	6	8	705	(698)	-99%	770
Payments in lieu of leave		68	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>10 897</b>	<b>6 371</b>	<b>6 371</b>	<b>535</b>	<b>6 125</b>	<b>5 840</b>	<b>285</b>	<b>5%</b>	<b>6 371</b>
<b>% increase</b>	4		<b>-41,5%</b>	<b>-41,5%</b>						<b>-41,5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		150 543	147 256	150 980	13 235	144 775	125 817	18 959	15%	150 980
Pension and UIF Contributions		25 902	24 724	24 725	2 219	22 407	20 604	1 803	9%	24 725
Medical Aid Contributions		16 440	19 854	19 890	1 484	14 922	16 575	(1 653)	-10%	19 890
Overtime		4 413	4 080	4 080	439	4 237	3 400	837	25%	4 080
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		7 661	9 079	9 384	863	10 002	7 820	2 182	28%	9 384
Cellphone Allowance		134	122	122	10	95	102	(7)	-6%	122
Housing Allowances		2 267	2 351	2 463	205	2 083	2 053	31	1%	2 463
Other benefits and allowances		7 340	17 379	18 195	615	14 937	15 163	(225)	-1%	18 195
Payments in lieu of leave		3 500	–	–	424	6 837	–	6 837	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		7 831	8 292	9 942	528	5 883	8 285	(2 402)	-29%	9 942
<b>Sub Total - Other Municipal Staff</b>		<b>226 029</b>	<b>233 137</b>	<b>239 781</b>	<b>20 023</b>	<b>226 179</b>	<b>199 818</b>	<b>26 362</b>	<b>13%</b>	<b>239 781</b>
<b>% increase</b>	4		<b>3,1%</b>	<b>6,1%</b>						<b>6,1%</b>
<b>Total Parent Municipality</b>		<b>248 394</b>	<b>252 868</b>	<b>259 512</b>	<b>21 306</b>	<b>240 585</b>	<b>217 904</b>	<b>22 681</b>	<b>10%</b>	<b>259 512</b>

Remuneration related expenditure for the month ended 31 May 2021 amounted to R21,306,370.

**Section 9 – Municipal manager’s quality certification**



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**OFFICE OF THE MUNICIPAL MANAGER**

Enquiries: Louise Hoek  
Reference: 6/1/1 – 20/21  
Date: 8 June 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 **31 May 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 

Date 8/6/2021