



2020/2021
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M12: 30 June 2021



Garden Route District Municipality
Head Office: 54 York Street, George, 6530
Tel: 044 803 1300, Fax: 086 555 6303
www.gardenroute.gov.za

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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 June 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 June 2021 amounted to **R36,112,249** which represents **8,5%** of the total adjusted budgeted figure of **R426,436,224 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month ended 30 June 2021 amounted to **R44,920,320**, with a total adjusted budgeted figure of **R440,108,660 (including Roads)**, the operational expenditure for the month is **10.2%** of the total adjusted budget. The majority of the expenditure related to Employee and Councillor related cost of **R21,190,129 (47.8%** of the monthly expenditure).

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R14,096,440**. Capital expenditure of **R6,646,439** were recorded for the month ended 30 June 2021. Total year-to-date expenditure are at 95,29% of the capital budget as at 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 30 June 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 - M12 June

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	4 087	8 769	12 091	(3 322)	-27%	12 091
Transfers and subsidies	169 434	174 269	182 205	2 705	181 896	182 205	(310)	-0%	182 205
Other own revenue	202 639	203 812	229 640	29 320	201 043	229 640	(28 596)	-12%	229 640
Total Revenue (excluding capital transfers and contributions)	385 213	392 172	423 936	36 112	391 708	423 936	(32 228)	-8%	423 936
Employee costs	236 927	239 508	248 254	20 426	252 599	248 254	4 346	2%	248 254
Remuneration of Councillors	11 467	13 360	13 360	764	9 045	13 360	(4 315)	-32%	13 360
Depreciation & asset impairment	4 852	3 930	4 987	-	4 350	4 987	(637)	-13%	4 987
Finance charges	38	-	70	-	-	70	(70)	-100%	70
Materials and bulk purchases	35 841	51 197	48 520	5 992	40 826	48 520	(7 694)	-16%	48 520
Transfers and subsidies	3 199	1 230	2 391	813	2 025	2 391	(365)	-15%	2 391
Other expenditure	101 514	92 007	122 527	16 925	96 898	122 527	(25 629)	-21%	122 527
Total Expenditure	393 838	401 232	440 109	44 920	405 743	440 109	(34 365)	-8%	440 109
Surplus/(Deficit)	(8 625)	(9 060)	(16 172)	(8 808)	(14 036)	(16 172)	2 137	-13%	(16 172)
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	2 500	-	161	2 500	(2 339)	-94%	2 500
Surplus/(Deficit) after capital transfers & contributions	(8 625)	(9 060)	(13 672)	(8 808)	(13 874)	(13 672)	(202)	1%	(13 672)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(8 625)	(9 060)	(13 672)	(8 808)	(13 874)	(13 672)	(202)	1%	(13 672)
Capital expenditure & funds sources									
Capital expenditure	8 181	8 135	14 096	6 646	13 432	14 096	(665)	-5%	14 096
Capital transfers recognised	3 435	-	4 161	-	-	4 161	(4 161)	-100%	4 161
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 747	8 135	9 935	6 646	13 432	9 935	3 496	35%	9 935
Total sources of capital funds	8 182	8 135	14 096	6 646	13 432	14 096	(665)	-5%	14 096
Financial position									
Total current assets	207 391	173 685	173 685		163 253				173 685
Total non current assets	268 434	314 316	314 316		277 694				314 316
Total current liabilities	63 391	74 604	74 604		63 923				74 604
Total non current liabilities	125 675	144 852	144 852		134 059				144 852
Community wealth/Equity	286 760	268 545	263 933		242 965				263 933
Cash flows									
Net cash from (used) operating	16 195	(3 288)	(9 344)	(8 808)	(14 036)	(9 344)	4 692	-50%	(9 344)
Net cash from (used) investing	(1 414)	(8 135)	(14 096)	8 612	1 827	(14 096)	(15 923)	113%	(14 096)
Net cash from (used) financing	(732)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	188 287	143 131	131 114	-	146 853	131 114	(15 739)	-12%	135 622
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 183	375	768	399	593	892	6 199	28 336	38 746
Creditors Age Analysis									
Total Creditors	9 192	2 499	535	844	225	43	12	19	13 371

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) - M12 June

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										
Governance and administration		219 708	217 258	235 460	7 865	217 316	235 460	(18 144)	-8%	235 460
Executive and council		218 860	217 030	234 854	7 865	216 421	234 854	(18 433)	-8%	234 854
Finance and administration		848	228	606	-	895	606	289	48%	606
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		7 079	9 330	6 606	265	5 229	6 606	(1 377)	-21%	6 606
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 686	8 656	6 256	236	4 874	6 256	(1 382)	-22%	6 256
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		393	674	350	30	355	350	5	1%	350
Economic and environmental services		158 194	165 584	184 370	27 981	169 324	184 370	(15 046)	-8%	184 370
Planning and development		5	-	-	-	-	-	-	-	-
Road transport		158 189	165 473	184 258	27 975	169 235	184 258	(15 023)	-8%	184 258
Environmental protection		-	111	111	7	89	111	(23)	-20%	111
Trading services		236	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		236	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	385 218	392 172	426 436	36 112	391 869	426 436	(34 567)	-8%	426 436
Expenditure - Functional										
Governance and administration		155 438	129 355	137 033	11 823	121 995	137 033	(15 038)	-11%	137 033
Executive and council		47 131	49 165	51 380	4 011	38 833	51 380	(12 547)	-24%	51 380
Finance and administration		106 162	77 489	83 110	7 601	80 423	83 110	(2 687)	-3%	83 110
Internal audit		2 145	2 702	2 542	211	2 738	2 542	196	8%	2 542
Community and public safety		78 815	85 264	88 385	8 058	82 584	88 385	(5 801)	-7%	88 385
Community and social services		11 990	12 914	14 927	1 236	12 851	14 927	(2 076)	-14%	14 927
Sport and recreation		11 659	13 494	12 553	1 098	10 621	12 553	(1 932)	-15%	12 553
Public safety		24 005	26 063	26 442	2 893	24 212	26 442	(2 230)	-8%	26 442
Housing		-	-	-	-	-	-	-	-	-
Health		31 161	32 793	34 462	2 832	34 899	34 462	437	1%	34 462
Economic and environmental services		152 011	179 235	205 656	23 235	191 870	205 656	(13 787)	-7%	205 656
Planning and development		7 684	7 087	9 456	746	8 171	9 456	(1 285)	-14%	9 456
Road transport		140 850	168 818	192 862	22 123	180 587	192 862	(12 275)	-6%	192 862
Environmental protection		3 477	3 330	3 339	366	3 112	3 339	(227)	-7%	3 339
Trading services		3 650	4 606	6 612	1 655	7 166	6 612	554	8%	6 612
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 650	4 606	6 612	1 655	7 166	6 612	554	8%	6 612
Other		3 929	2 773	2 423	149	2 130	2 423	(293)	-12%	2 423
Total Expenditure - Functional	3	393 842	401 233	440 109	44 920	405 744	440 109	(34 365)	-8%	440 109
Surplus/ (Deficit) for the year		(8 624)	(9 060)	(13 672)	(8 808)	(13 875)	(13 672)	(202)	1%	(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) - M12 June

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	234 854	7 865	216 421	234 854	(18 433)	-7,8%	234 854
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		848	228	606	-	895	606	289	47,7%	606
Vote 4 - Planning and Development		5	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		393	674	350	30	355	350	5	1,5%	350
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 686	8 656	6 256	236	4 874	6 256	(1 382)	-22,1%	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	89	111	(23)	-20,3%	111
Vote 14 - Roads Agency Function		158 189	165 473	184 258	27 975	169 235	184 258	(15 023)	-8,2%	184 258
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	385 218	392 172	426 436	36 112	391 869	426 436	(34 567)	-8,1%	426 436
Expenditure by Vote	1									
Vote 1 - Executive and Council		42 942	52 598	55 822	3 888	44 810	55 822	(11 012)	-19,7%	55 822
Vote 2 - Budget and Treasury Office		21 197	24 275	25 109	2 147	23 339	25 109	(1 770)	-7,1%	25 109
Vote 3 - Corporate Services		41 636	42 386	45 288	4 768	43 822	45 288	(1 466)	-3,2%	45 288
Vote 4 - Planning and Development		56 344	23 512	27 601	2 294	23 388	27 601	(4 214)	-15,3%	27 601
Vote 5 - Public Safety		30 807	33 222	34 195	3 560	31 438	34 195	(2 757)	-8,1%	34 195
Vote 6 - Health		33 704	34 993	36 727	3 021	37 462	36 727	734	2,0%	36 727
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		11 659	13 494	12 553	1 098	10 621	12 553	(1 932)	-15,4%	12 553
Vote 9 - Waste Management		3 650	4 606	6 612	1 655	7 166	6 612	554	8,4%	6 612
Vote 10 - Roads Transport		-	3 345	3 853	1 012	1 991	3 853	(1 862)	-48,3%	3 853
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		75	3 330	3 339	366	3 112	3 339	(227)	-6,8%	3 339
Vote 14 - Roads Agency Function		151 828	165 473	189 009	21 111	178 596	189 009	(10 413)	-5,5%	189 009
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	393 842	401 233	440 109	44 920	405 744	440 109	(34 365)	-7,8%	440 109
Surplus/ (Deficit) for the year	2	(8 624)	(9 060)	(13 672)	(8 808)	(13 875)	(13 672)	(202)	1,5%	(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) - M12 June

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	77	1 072	3 614	(2 543)	-70%	3 614
Interest earned - external investments		13 140	14 091	12 091	4 087	8 769	12 091	(3 322)	-27%	12 091
Interest earned - outstanding debtors		3 303	3 710	3 710	(1 283)	2 907	3 710	(803)	-22%	3 710
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		85	111	111	7	89	111	(23)	-20%	111
Agency services		158 187	184 673	208 209	29 213	183 587	208 209	(24 622)	-12%	208 209
Transfers and subsidies		169 434	174 269	182 205	2 705	181 896	182 205	(310)	0%	182 205
Other revenue		39 808	13 704	13 995	1 306	13 389	13 995	(606)	-4%	13 995
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		385 213	392 172	423 936	36 112	391 708	423 936	(32 228)	-8%	423 936
Expenditure By Type										
Employee related costs		236 927	239 508	248 254	20 426	252 599	248 254	4 346	2%	248 254
Remuneration of councillors		11 467	13 360	13 360	764	9 045	13 360	(4 315)	-32%	13 360
Debt impairment		4 394	1 841	1 841	-	413	1 841	(1 428)	-78%	1 841
Depreciation & asset impairment		4 852	3 930	4 987	-	4 350	4 987	(637)	-13%	4 987
Finance charges		38	-	70	-	-	70	(70)	-100%	70
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		35 841	51 197	48 520	5 992	40 826	48 520	(7 694)	-16%	48 520
Contracted services		21 229	32 272	37 471	6 194	26 186	37 471	(11 284)	-30%	37 471
Transfers and subsidies		3 199	1 230	2 391	813	2 025	2 391	(365)	-15%	2 391
Other expenditure		75 891	57 894	83 215	10 732	70 298	83 215	(12 917)	-16%	83 215
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		393 838	401 232	440 109	44 920	405 743	440 109	(34 365)	-8%	440 109
Surplus/(Deficit)										
Transfers and subsidies - capital (financially structured) (National / Provincial and District)		(8 625)	(9 060)	(16 172)	(8 808)	(14 036)	(16 172)	2 137	(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	2 500	(2 339)	(0)	2 500
Surplus/(Deficit) after capital transfers & contributions		(8 625)	(9 060)	(13 672)	(8 808)	(13 874)	(13 672)			(13 672)
Taxation								-		
Surplus/(Deficit) after taxation		(8 625)	(9 060)	(13 672)	(8 808)	(13 874)	(13 672)			(13 672)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(8 625)	(9 060)	(13 672)	(8 808)	(13 874)	(13 672)			(13 672)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(8 625)	(9 060)	(13 672)	(8 808)	(13 874)	(13 672)			(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 June 2021 amounts to R76,594. 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. The third wave in the last few months of the current financial year further impacted negatively on resort income.

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments for the month ended 30 June 2021 amounts to R4,087,442, all short term investments matured by 30 June 2021. The actual performance is -27% lower than the year-to-date budget as a result of lower than expected interest rates earned on short term investments as a result of the COVID 19 pandemic.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 30 June 2021 amounts to R-1,283,111, this is as a result of correcting journals.

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 30 June 2021 to the amount of R29,213,041.

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. No grant funding was received during the month of June 2021.

Other revenue / Sundry income

Other revenue reflects an amount of R1,306,197 for the month ended 30 June 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 June 2021 amounted to R21,190,129 of an adjusted budgeted amount R261,613,547 that represents 8.1% of the budgeted amount and 47.8% of the monthly expenditure.

Debt Impairment / Depreciation and asset impairment

No depreciation was recorded for the month ended 30 June 2021. Applicable journals will be processed during period 13 and finalisation of the fixed asset register as part of the year-end procedures.

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 in September 2021.

Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R5,991,759 for the month ended 30 June 2021 against an adjusted budgeted amount of R48,520,298. The municipality gradually returned to work as the lockdown level were eased. The actual performance is -16% off the year-to-date budget.

Contracted services

The contracted services for the month ended 30 June 2021 amounts to R6,193,578 against an adjusted budgeted amount of R37,470,751. The municipality gradually returned to work as the lockdown level were eased. The actual performance is -30% lower than the year-to-date budget.

Transfers and subsidies

The transfers and subsidies expenditure for the month ended 30 June 2021 amounts to R813,210. The municipality were closed since lockdown and gradually returned to work as the lockdown level were eased. The actual performance is -15% lower than the year-to-date budget.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R10,731,644 for month ended 30 June 2021. The municipality gradually returned to work as the lockdown level were eased. The actual performance is -16% lower than the year-to-date budget.

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) - M12 June

Vote 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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	5 000	4 013	-	4 012	4 013	(1)	0%	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	1 864	2 992	3 000	(8)	0%	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	1 864	7 003	7 013	(10)	0%	7 013
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		186	30	355	115	256	355	(99)	-28%	355
Vote 2 - Budget and Treasury Office		112	-	86	86	86	86	-	-	86
Vote 3 - Corporate Services		1 270	1 575	2 461	863	2 321	2 461	(140)	-6%	2 461
Vote 4 - Planning and Development		76	30	179	140	164	179	(15)	-8%	179
Vote 5 - Public Safety		3 793	-	30	89	89	30	59	193%	30
Vote 6 - Health		2 729	-	50	25	48	50	(1)	-3%	50
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		5	-	2 522	2 522	2 522	2 522	-	-	2 522
Vote 9 - Waste Management		10	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	1 400	942	942	1 400	(458)	-33%	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	4 783	6 428	7 083	(655)	-9%	7 083
Total Capital Expenditure		8 181	8 135	14 096	6 646	13 432	14 096	(665)	-5%	14 096
Capital Expenditure - Functional Classification										
Governance and administration		1 568	6 605	6 915	1 064	5 766	6 915	(1 149)	-17%	6 915
Executive and council		186	5 030	4 424	171	4 300	4 424	(124)	-3%	4 424
Finance and administration		1 382	1 575	2 483	885	1 458	2 483	(1 025)	-41%	2 483
Internal audit		-	-	9	9	9	9	-	-	9
Community and public safety		6 527	1 500	5 602	4 501	5 651	5 602	49	1%	5 602
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5	1 500	5 522	4 386	5 514	5 522	(8)	0%	5 522
Public safety		3 793	-	30	89	89	30	59	193%	30
Housing		-	-	-	-	-	-	-	-	-
Health		2 729	-	50	25	48	50	(1)	-3%	50
Economic and environmental services		76	30	1 579	1 082	1 106	1 579	(473)	-30%	1 579
Planning and development		76	30	179	140	164	179	(15)	-8%	179
Road transport		-	-	1 400	942	942	1 400	(458)	-33%	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	6 646	12 523	14 096	(1 573)	-11%	14 096
Funded by:										
National Government		1 750	-	1 661	-	1 661	(1 661)	-100%	-	1 661
Provincial Government		1 685	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	2 500	-	2 500	(2 500)	-100%	-	2 500
Transfers recognised - capital		3 435	-	4 161	-	-	(4 161)	-100%	-	4 161
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	4 747	8 135	9 935	6 646	13 432	9 935	3 496	35%	9 935
Total Capital Funding		8 182	8 135	14 096	6 646	13 432	14 096	(665)	-5%	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'	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	4 000 000,00	3 964 879,32	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71110240001	2	Office Chair	1018	30 000,00	24 310,45	Completed	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102403	3	Upgrade outdated Disaster Recovery Hardware	1307	315 700,00	315 693,77	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102418	4	Replace Access Control and Time and Attendance devices to ha	1307	281 563,00	275 261,37	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102422	5	Additional Laptops (15)	1307	199 837,00	199 836,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104107	6	Replace outdated Access Points	1307	10 300,00	10 260,67	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104118	7	Printers	1307	19 080,00	19 080,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102201	8	Pool Vehicle	1308	234 100,00	233 559,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316102401	9	Ergonomic Chairs for employees with special needs	1316	42 901,00	42 900,74	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316103101	10	Fire Alarm System (Mission street): OHS	1316	172 373,00	172 372,64	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71316240001	11	Evacuation Chairs	1316	6 904,00	6 903,04	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71402240001	12	Furniture: LED/Tourism	1402	30 000,00	25 404,85	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205160001	13	Calitzdorp Spa Roof's	2205	1 500 000,00	1 499 807,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104119	14	24 prt Gigabyte POE injectors	1307	11 970,00	11 965,22	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104120	15	QNAP 8-Bay NAS	1307	42 830,00	42 801,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104121	16	Insurance / Uneconomical to repair	1307	23 800,00	23 775,12	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018104102	17	Upgrading of Multimedia Council Chambers	1018	48 000,00	46 940,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018102405	18	Office Furniture: Bitou - Mayor Office	1018	80 000,00	69 729,87	Completed	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018104006	19	Laundry Machines	1018	65 000,00	52 100,00	Completed	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	N	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	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.
71018104007	20	Key Safe Boxes	1018	5 000,00	3 918,52	Completed	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018102320	21	Drills	1018	7 000,00	3 473,92	Completed	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104025	22	Office Chair	1308	5 750,00	5 684,17	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102330	23	High Water Pressure Machine	1308	-250,00	1 250,00	Completed	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102331	24	Battery Jumper	1308	1 500,00	1 500,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308103010	25	Perspex Screens	1308	29 000,00	28 950,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104029	26	Office Furniture	1803	30 000,00	28 730,91	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102204	27	Reception Security Booth	1308	25 000,00	17 500,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102205	28	Security Gates - HR	1305	29 952,00	29 952,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104026	29	Vacuum Cleaners	1308	6 500,00	6 447,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104027	30	Water Urns	1308	4 500,00	4 197,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205160002	31	Solar Project	2205	1 500 000,00	1 491 819,26	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104028	32	Office Chair	1401	10 000,00		In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72305230002	33	Drone	1601	65 000,00	60 789,42	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102202	34	LDV Bakkies	2801	900 000,00	753 186,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102203	35	Office Extension / Office Container - RRAMS	2801	500 000,00	188 516,00	In Process	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72305230003	36	Cameras	1601	16 000,00	13 900,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102423	37	Personal Computers (10)	1307	118 020,00	118 020,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102424	38	Computer Screens (10)	1307	19 300,00	19 295,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102425	39	Laptops EPWP	1307	45 166,00	45 165,22	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	N	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	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.
71307102426	40	Laptops: Human Settlements	1307	33 874,00	33 873,91	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102427	41	Laptops: RRAMS	1307	167 000,00	137 301,85	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307102428	42	Tablets: RRAMS	1307	94 000,00	73 040,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102207	43	Cellphones	1602	14 376,00	14 376,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102208	44	Cellphones	1803	19 680,00	19 680,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102209	45	Cellphones	1301	26 880,00	26 880,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102210	46	Cellphones	1302	7 440,00	7 440,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102211	47	Cellphones	1305	56 376,00	56 376,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102212	48	Cellphones	1307	85 200,00	85 200,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102213	49	Cellphones	1308	14 880,00	14 880,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102214	50	Cellphones	1201	34 320,00	34 320,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102215	51	Cellphones	1203	11 040,00	11 040,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102216	52	Cellphones	1202	18 480,00	18 480,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102217	53	Cellphones	1213	14 880,00	14 880,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102218	54	Cellphones	1204	7 440,00	7 440,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102219	55	Cellphones	1002	37 920,00	37 920,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
7130810220	56	Cellphones	1001	25 920,00	25 920,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102221	57	Cellphones	1211	8 640,00	8 640,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102222	58	Cellphones	1311	22 320,00	22 320,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102223	59	Cellphones	1209	23 520,00	23 520,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'	YTD Expenditure R'	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.
71308102224	60	Cellphones	1407	7 440,00	7 440,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102225	61	Cellphones	1004	26 592,00	26 592,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102226	62	Cellphones	1807	11 040,00	11 040,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102227	63	Cellphones	1404	32 496,00	32 496,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102228	64	Cellphones	1402	45 840,00	45 840,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102229	65	Cellphones	1401	26 880,00	26 880,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102230	66	Cellphones	1403	22 320,00	22 320,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102231	67	Cellphones	2206	7 440,00	7 440,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102233	68	Cellphones	2203	14 880,00	14 880,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102234	69	Desalination Plant	2205	2 500 000,00	2 500 000,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102450	70	Air Conditioner	1308	8 000,00	7 867,68	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104130	71	Wireless Link - Server Room to Stores	1307	6 388,00	6 387,83	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104131	72	USB HDD / SDD Clone Docks	1307	1 522,00	1 521,74	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104067	73	Desk	1308	5 000,00	2 000,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104123	74	VDSL Modem Router	1307	180,00	180,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307002424	75	Tablets (32)	1307	128 634,00	125 189,57	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308104110	76	Scanner	1308	19 900,00	15 121,74	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104122	77	Large Format Monitor	1307	30 906,00	30 906,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71018102310	78	Inverter + Battery Pack	1018	45 000,00	14 375,00	Completed	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
Totals				14 096 440,00	13 431 880,00				

3.1.6 Table C6: Monthly Budget Statement - Financial Position

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

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	146 853	143 131
Call investment deposits		–	–	–	–	–
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	3 259	2 731
Total current assets		207 391	173 685	173 685	163 253	173 685
Non current assets						
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	169 364	166 336
Biological						
Intangible		1 863	2 139	2 139	1 279	2 139
Other non-current assets		52 945				
Total non current assets		268 434	314 316	314 316	277 694	314 316
TOTAL ASSETS		475 825	488 001	488 001	440 947	488 001
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		223			223	–
Consumer deposits		–			313	–
Trade and other payables		22 477	37 449	37 449	38 174	37 449
Provisions		40 692	37 155	37 155	25 213	37 155
Total current liabilities		63 391	74 604	74 604	63 923	74 604
Non current liabilities						
Borrowing		169	28	28	–	28
Provisions		125 506	144 823	144 823	134 059	144 823
Total non current liabilities		125 675	144 852	144 852	134 059	144 852
TOTAL LIABILITIES		189 066	219 456	219 456	197 982	219 456
NET ASSETS	2	286 760	268 545	268 545	242 965	268 545
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		221 474	249 572	244 960	177 680	244 960
Reserves		65 285	18 973	18 973	65 285	18 973
TOTAL COMMUNITY WEALTH/EQUITY	2	286 760	268 545	263 933	242 965	263 933

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		183 577	200 102	204 407	30 603	198 136	204 407	(6 271)	-3%	204 407
Government - operating		168 518	174 269	179 813	2 705	181 896	179 813	2 082	1%	179 813
Government - capital								-		-
Interest		13 140	17 801	15 801	2 804	11 676	15 801	(4 125)	-26%	15 801
Dividends								-		
Payments										
Suppliers and employees		(345 802)	(394 231)	(406 905)	(44 107)	(403 718)	(406 905)	(3 187)	1%	(406 905)
Finance charges		(38)	-	(70)			(70)	(70)	100%	(70)
Transfers and Grants		(3 199)	(1 230)	(2 391)	(813)	(2 025)	(2 391)	(365)	15%	(2 391)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16 195	(3 288)	(9 344)	(8 808)	(14 036)	(9 344)	4 692	-50%	(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	-		15 259	15 259	-	15 259	#DIV/0!	
Payments										
Capital assets		(7 750)	(8 135)	(14 096)	(6 646)	(13 432)	(14 096)	(665)	5%	(14 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 414)	(8 135)	(14 096)	8 612	1 827	(14 096)	(15 923)	113%	(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)	(196)	(12 209)	(23 440)			(23 440)
Cash/cash equivalents at beginning:		174 238	154 555	154 555		159 062	154 555			159 062
Cash/cash equivalents at month/year end:		188 287	143 131	131 114		146 853	131 114			135 622

The municipal bank balance at 30 June 2021 totals R146 853 223 and there was no short term deposits on hand, therefore the total cash and cash equivalents amounts to R146 853 223.

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

REPORTING MONTH: 30 JUNE 2021		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 June 2021	3 062 051,19	146 853 223,26
Other Cash & Cash Equivalents: Short term deposits	156 000 000,00	-
Total Cash & Cash Equivalents:	159 062 051,19	146 853 223,26
LESS:	96 201 150,89	82 212 708,54
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	5 679 250,00	
Trade Payables	4 534 564,74	8 217 278,12
YTD Unspent Capital budget	3 068 148,06	-
YTD Unspent Operational budget	21 288 757,67	12 365 000,00
Sub total	62 860 900,30	64 640 514,72
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
	73 019 439,30	74 799 053,72
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	7 734 083,30	9 513 697,72
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	32 706,30	1 812 320,72
Total monthly commitments	18 333 505,70	17 740 166,67

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 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				
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	233	233	230	234	231	226	1 572	3 656	6 615	5 919		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	951	143	538	165	362	666	4 566	24 728	32 118	30 487		
Total By Income Source	2000	1 183	375	768	399	593	892	6 199	28 336	38 746	36 419		
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(238)	15	16	28	129	28	488	1 471	1 937	2 144		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	(1)	-	-	-	-	-	0	-	(1)	0		
Other	2500	1 423	360	752	371	464	864	5 711	26 865	36 811	34 275		
Total By Customer Group	2600	1 183	375	768	399	593	892	6 199	28 336	38 746	36 419		

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

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

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

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

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	8 990	2 225	535	844	225	43	11	19	12 894	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	202	274	-	-	-	-	1	-	477	-	
Total By Customer Type	1000	9 192	2 499	535	844	225	43	12	19	13 371	-	

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 June 2021	Movements for the month			Balance as at 30 June 2021	Interest earned	
		Investments matured	Investments made	Interest capitalised		Month	Year to date
Garden Route District Municipality							
Interest Received YTD	-				-		
Standard Bank	52 000 000,00	-52 000 000,00	-	-	-	1 357 434,93	3 391 201,29
Investec Bank	18 000 000,00	-18 000 000,00	-	-	-	36 061,64	159 891,76
ABSA	25 000 000,00	-25 000 000,00	-	-	-	1 162 123,29	2 106 109,37
Nedbank	34 000 000,00	-34 000 000,00	-	-	-	1 321 422,36	2 465 811,00
FNB	27 000 000,00	-27 000 000,00	-	-	-	113 707,40	414 517,23
Standard Bank - Bank Guarantee investment	-				-	-	-
BANK DEPOSITS	156 000 000,00	-156 000 000,00	-	-	-	3 990 749,62	8 537 530,65

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	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:	1,2									
Operating Transfers and Grants										
National Government:		162 568	168 297	171 524	-	171 224	171 524	-		171 524
Local Government Equitable Share		157 370	162 480	165 707	-	165 707	165 707	-		165 707
Finance Management		1 000	1 000	1 000	-	1 000	1 000	-		1 000
Municipal Systems Improvement		-	300	300	-	-	300	-		300
EPWP Incentive		1 629	2 072	2 072	-	2 072	2 072	-		2 072
NT - Rural Roads Asset Management Systems		2 569	2 445	2 445	-	2 445	2 445	-		2 445
Fire Service Capacity Building Grant	3	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		6 168	3 400	7 676	-	5 873	7 676	(1 703)	-22,2%	7 676
PT - Integrated Transport Plan		900	900	1 800	-	900	1 800	(900)	-50,0%	1 800
PT - WC Support Grant		3 520	400	400	-	300	400	-		400
PT - Disaster Management Grant		348	-	80	-	-	80	(80)	-100,0%	80
PT - WC Support Grant / Humanitarian relief		100	-	2 473	-	2 573	2 473	100	4,0%	2 473
PT - Safety Plan Implementation (WOSA)		1 300	2 100	2 923	-	2 100	2 923	(823)	-28,1%	2 923
PT - WC Support Grant - Risk Management	4	-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	168 736	171 697	179 200	-	177 097	179 200	(1 703)	-1,0%	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 - M12 June

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
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		160 217	168 297	171 132	1 014	4 717	171 132	(166 415)	-97,2%	171 132
Local Government Equitable Share		157 370	162 480	165 707			165 707	(165 707)	-100,0%	165 707
Finance Management		1 000	1 000	1 000	357	1 000	1 000	-		1 000
Municipal Systems Improvement		-	300	300	-	298	300	(2)	-0,6%	300
EPWP Incentive		1 629	2 072	2 072	-	2 072	2 072	-		2 072
NT - Rural Roads Asset Management Systems		218	2 445	2 053	657	1 347	2 053	(706)	-34,4%	2 053
Fire Service Capacity Building Grant		-								-
Other transfers and grants [insert description]										
Provincial Government:		5 653	3 400	7 676	355	2 570	7 676	(5 105)	-66,5%	7 676
PT - Integrated Transport Plan		-	900	1 800	355	645	1 800	(1 155)	-64,2%	1 800
PT - Disaster Management Grant		268		80	-	46	80	(34)	-42,3%	80
PT - WC Support Grant / Humanitarian relief		3 708	400	400	-	73	400	(327)	-81,7%	400
PT - Safety Plan Implementation (WOSA)		1 677	2 100	2 923	-	2	2 923	(2 920)	-99,9%	2 923
PT - WC Support Grant - Risk Management		-		2 473	-	1 804	2 473	(669)	-27,0%	2 473
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		165 870	171 697	178 808	1 369	7 287	178 808	(171 520)	-95,9%	178 808
Capital expenditure of Transfers and Grants										
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	1 369	7 287	178 808	(171 520)	-95,9%	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 - M12 June

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	675	8 161	11 298	(3 137)	-28%	11 298
Pension and UIF Contributions		723	242	242	15	102	242	(140)	-58%	242
Medical Aid Contributions		49	78	78	8	87	78	9	11%	78
Motor Vehicle Allowance		1 624	776	776		26	776	(750)	-97%	776
Cellphone Allowance		568	515	515	66	670	515	155	30%	515
Housing Allowances		-	451	451		-	451	(451)	-100%	451
Other benefits and allowances		1 200	-	-		-	-	-	-	-
Sub Total - Councillors		11 467	13 360	13 360	764	9 045	13 360	(4 315)	-32%	13 360
% increase	4		16,5%	16,5%						16,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 721	4 390	4 390	474	5 935	4 390	1 545	35%	4 390
Pension and UIF Contributions		1 058	161	161	0	16	161	(145)	-90%	161
Medical Aid Contributions		242	105	105	5	53	105	(52)	-50%	105
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 064	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 029	804	804	41	534	804	(269)	-34%	804
Cellphone Allowance		108	142	142	9	108	142	(34)	-24%	142
Housing Allowances		374	-	-	-	-	-	-	-	-
Other benefits and allowances		234	770	770	17	24	770	(745)	-97%	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	546	6 670	6 371	300	5%	6 371
% increase	4		-41,5%	-41,5%						-41,5%
Other Municipal Staff										
Basic Salaries and Wages		150 543	147 256	150 980	13 170	157 945	150 980	6 965	5%	150 980
Pension and UIF Contributions		25 902	24 724	24 725	2 249	24 656	24 725	(69)	0%	24 725
Medical Aid Contributions		16 440	19 854	19 890	1 473	16 395	19 890	(3 495)	-18%	19 890
Overtime		4 413	4 080	4 080	319	4 557	4 080	476	12%	4 080
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 661	9 079	9 384	880	10 882	9 384	1 498	16%	9 384
Cellphone Allowance		134	122	122	9	105	122	(18)	-14%	122
Housing Allowances		2 267	2 351	2 463	208	2 291	2 463	(172)	-7%	2 463
Other benefits and allowances		7 340	17 379	18 195	643	15 601	18 195	(2 594)	-14%	18 195
Payments in lieu of leave		3 500	-	-	400	7 237	-	7 237	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		7 831	8 292	9 942	528	6 411	9 942	(3 531)	-36%	9 942
Sub Total - Other Municipal Staff		226 029	233 137	239 781	19 880	246 079	239 781	6 298	3%	239 781
% increase	4		3,1%	6,1%						6,1%
Total Parent Municipality		248 394	252 868	259 512	21 190	261 795	259 512	2 283	1%	259 512

Remuneration related expenditure for the month ended 30 June 2021 amounted to R21,190,129.

Section 9 – Municipal manager’s quality certification



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 20/21
Date: 6 July 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 June 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 [Handwritten Signature]
Date 6/7/2021

