

COUNCIL

28 JULY 2021

MAYCO

28 JULY 2021

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

(6/18/7)

14 July 2021

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

2. PURPOSE OF THE REPORT

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

3. DELEGATED AUTHORITY

Council

5. RECOMMENDATION

That Council notes the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 30 June 2021.

AANBEVELING

Dat die Raad kennis neem van die kwartaalverslag rakende die implementering van die begroting en die finansiële posisie van die munisipaliteit vir die jaar tot datum en die kwartaal geëindig 30 Junie 2021.

ISINDULULO

Sesokuba iBhunga lithathele ingqalelo ingxelo ngokumiselwa kolwabiwo-mali kunye nemicimbi yezemali zomasipala zonyaka uzakuthi ga ngoku kunye nexesha eliphela ngomhla 30 kweyeSilimela 2021.

6. DISCUSSION / CONTENTS**6.1 BACKGROUND**

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

Section 52 (d)**The mayor of a municipality –**

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

6.3 FINANCIAL IMPLICATIONS

As contained in the attached report.

6.4 LEGAL IMPLICATIONS

The following legislation applies:

- Municipal Finance Management Act, No 56 of 2003, section 52
- Municipal Budget and Reporting Regulations, 17 April 2009

6.5 STAFF IMPLICATION

None

6.6 PREVIOUS / RELEVANT COUNCIL RESOLUTIONS:

There are no previous or relevant Council resolutions related to this matter.

6.7 RISK IMPLICATIONS

There are no foreseen risks

ANNEXURE

Section 52 Report



SECTION 52

QUARTERLY FINANCIAL MANAGEMENT REPORT – Q4 ended 30 JUNE 2021



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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MSCOA – Municipal Standard Chart of Account

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

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

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

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

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

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

Virement – A transfer of funds.

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

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

Legislative Framework

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

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

- Section 52: Quarterly budget statements

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL FOREWORD

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

Before we go to the figures of the last quarter of the 2020/21 financial year, herewith an overview of the 4th Quarter's events:

The 4th Quarter saw the onset of the third wave of the COVID 19 pandemic. Our thoughts and deepest condolences go out to all the families in the district and country that has been affected by COVID-19 and who has lost loved ones. We are doing as much as we can to promote the roll-out of vaccines and vaccination sites in the district in order to save lives of people in our communities. I trust that the public will continue to turn out in big numbers to get vaccinated. I also urge the public to help stop the spread of misinformation, fear and fake news about vaccines. To this end, I want to again state some facts about COVID-19 vaccines:

- COVID-19 vaccines are tested rigorously and are proven to be safe and effective.
- If you are an adult with an underlying medical condition or illness, you have a greater risk of severe COVID-19 and should get the vaccine to protect you.
- It gives protection against severe COVID-19 symptoms and COVID-19 related deaths.
- It cannot give you COVID-19 as it does not contain any live virus.
- It cannot change your DNA.
- No COVID-19 vaccine contains animal products or eggs. The vaccines are suitable for vegans and are halal. The rubber stoppers of the vaccine vials do not contain latex.

As an organisation, GRDM continues to support Small, Medium, and Micro Enterprises (SMMEs) as key drivers of sustainable job creation and view these as one of the Garden Route District Municipality's (GRDMs) priority focus areas. GRDM supports SMMEs to promote and develop the economic footprint of small businesses to boost the district economy. For this reason, GRDM donated equipment and resources amounting to R608 000, with a maximum value of R40 000 to each SMME.

Quarter 4 also saw the Ministerial outreach from the Western Cape Minister of Human Settlements, Tertius Simmers, to the municipalities across the Garden Route District. Along

with presenting the Western Cape Department of Human Settlements' budget for the 2021/22 financial year, various other critical human settlements matters were discussed. Minister Simmers said that his Department's budget, totalling more than R 2.35 billion for the 2021/22 financial year, will help to qualify and deserving Garden Route District residents improve their lives.

On the environmental front, the Annual Garden Route Fire Commemoration event and Climate Change Indaba, including a field visit to severely affected areas by the 2018 wildfire disaster near Karatara, in the Garden Route district, came to a close on Wednesday, 9 June 2021. The event was hosted by the Garden Route District Municipality (GRDM) and the Garden Route Environmental Forum (GREF). The event was a combination of face-to-face and virtual platforms. It was well attended with the Deputy Minister of Forestry, Fisheries and the Environment (DFFE), Ms Makhotso "Maggie" Soty, delivering the keynote address virtually from Pretoria. In her address, Soty said climate change was a key concern within South Africa.

GRDM is also making great strides to roll out the Garden Route Skills Mecca (GRSM). A dedicated GRSM Coordinator, Dr Florus Prinsloo, has been appointed by the GRDM. Dr Prinsloo has already established an internal task team, as well as an external stakeholder forum. An implementation plan for the Skills Mecca have been finalised and submitted to all stakeholders. Another essential part of the GRSM concept is establishing a clear link between skills development and jobs, which will only be possible by the GRSM team working closely with Local Economic Development (LED) Units at each municipality in the Garden Route. This approach will help to inform decisions by utilising demand-based methods toward skills development.

These figures are presented in terms of Section 52 of the MFMA. The information is presented for the 4th Quarter ending 30 June 2021.

Herewith an executive summary of the performance of the Council for the 4th Quarter ending 30 June 2021. The actual and budgeted figures reported, include the Roads Operational Budget.

Revenue by source

The total revenue received by source for the 4th quarter amounts to **R73,958,996**, against an adjusted budget of **R426,436,224 (including Roads Agency)**. This represents **17%** recording of revenue for the fourth quarter, over 80% of the revenue received for this quarter related to the Roads Agency Services revenue that were accounted for on a monthly basis. The revenue expected to be derived from interest on investments and the resorts have not materialized due to the COVID pandemic.

Operating Expenditure by source

For the fourth quarter of the financial year the municipality recorded expenditure performance of **R112,928,398** against an adjusted budget of **R440,108,660 (including Roads Agency)**, representing **26%** of expenditure for the fourth quarter, this is in line with the expected performance of 25% for the quarter.

The salary related expenditure for the fourth quarter was **R62,969,300** to an adjusted budget of **R248,253,538** (which includes contributions to post retirement benefits), representing **25%** spending of the budget for the fourth quarter.

The councillor remuneration expenditure for the fourth quarter amounted to **R2,245,263** to an adjusted budget of **R13,360,009**, representing **17%** of the budget. There was a variance of -8% in the quarter's actual performance versus the 25% expected quarterly performance mainly due to the fact that an annual increase had been budgeted for (as issued by National Treasury) – this however did not materialise.

Spending on contracted services was **R9,299,663** in the fourth quarter representing **25%** spending of an adjusted budget of **R37,470,751** for the quarter. This was in line with the expected performance of 25% for the quarter.

The expenditure in respect of the roads agency function is integrated in the financial system and is reported as a department of the GRDM financial system from the 1st of July 2020.

Spending on other expenditure was **R24,060,055** in the fourth quarter representing **29%** spending of an adjusted budget of **R83,215,108** (including Roads Budget) for the quarter. This was in line with the expected performance of 25% for the quarter.

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R14,096,440**. For the fourth quarter, capital expenditure was **R8,800,772**, representing **62%** of the budget. The procurement processes of major capital projects only concluded during the fourth quarter after adding such to the adjustment budget at the end of February 2021, hence the significant increase in capital expenditure during the last quarter.

Refer to detailed capital expenditure performance on page **39**.

SECTION 2 – RESOLUTIONS**Municipal Financial Management Act, 56 of 2003 - SECTION 52: General responsibilities of the Mayor**

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

RECOMMENDATION:

That Council takes note of the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 30 June 2021.

SECTION 3 – EXECUTIVE SUMMARY

3.1 Introduction

These figures are presented in terms of section 52(d) of the MFMA. The information is presented for the 4th quarter ending 30 June 2021.

3.2 Consolidated performance

3.2.1 Against annual budget (adjusted)

The actual and budgeted figures reported, includes the Roads function.

Revenue by source

The total revenue received by source for the 4th quarter amounts to **R73,958,996**, against an adjusted budget of **R426,436,224 (including Roads Agency)**. This represents **17%** recording of revenue for the fourth quarter, over 80% of the revenue received for this quarter related to the Roads Agency Services revenue that were accounted for on a monthly basis. The revenue expected to be derived from interest on investments and the resorts have not materialized due to the COVID pandemic.

Operating Expenditure by type

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Capital Expenditure

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3.3 Material variances from SDBIP

Attached to this report as Annexure is the SDBIP report for the 4th quarter ending 30 June 2021.

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

3.4 Conclusion

Detailed analysis of the municipal performance for the 4th quarter ending 30 June 2021 will be presented under the different sections of the report. More information regarding the municipal performance and explanations will be provided below.

SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: S71 Monthly Budget Statement Summary

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

| 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 |

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

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 219 708 | 217 258 | 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 | | — | — | — | — | — | — | — | — | — |
| <i>Community and public safety</i> | | 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 |
| <i>Economic and environmental services</i> | | 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 |
| <i>Trading services</i> | | 236 | — | — | — | — | — | — | — | — |
| Energy sources | | — | — | — | — | — | — | — | — | — |
| Water management | | — | — | — | — | — | — | — | — | — |
| Waste water management | | — | — | — | — | — | — | — | — | — |
| Waste management | | 236 | — | — | — | — | — | — | — | — |
| <i>Other</i> | 4 | — | — | — | — | — | — | — | — | — |
| Total Revenue - Functional | 2 | 385 218 | 392 172 | 426 436 | 36 112 | 391 869 | 426 436 | (34 567) | -8% | 426 436 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 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 |
| <i>Community and public safety</i> | | 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 |
| <i>Economic and environmental services</i> | | 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 |
| <i>Trading services</i> | | 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 |
| <i>Other</i> | | 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) |

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

Operating Revenue:

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

The total operational revenue for the 4th quarter amounts to **R73,958,996**, against an adjusted budget of **R426,436,224 (including Roads Agency)**. This represents **17%** recording of revenue for the fourth quarter, over 80% of the revenue received for this quarter related to the Roads Agency Services revenue that were accounted for on a monthly basis. The revenue expected to be derived from interest on investments and the resorts have not materialized due to the COVID pandemic.

Operating Expenditure

The total operating expenditure for the 4th quarter amounts to **R112,928,398** against an adjusted budget of **R440,108,660 (including Roads Agency)**, representing **26%** of expenditure for the fourth quarter, this is just in line with the expected performance of 25% for the quarter.

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

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

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

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

| Vote Description | Ref | 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) |

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

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

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

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

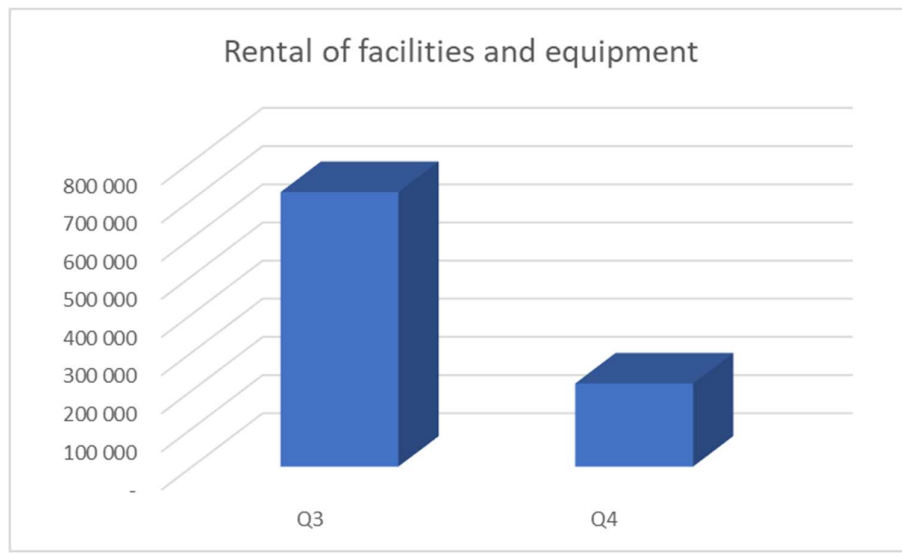
DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

| Description | | Ref | 2019/20 | Budget Year 2020/21 | | | | | | |
|---|--|---------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| 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) | | (8 625) | (9 060) | (16 172) | (8 808) | (14 036) | (16 172) | 2 137 | (0) | (16 172) |
| Transfers and subsidies - capital (municipal - all) | | | | | | | | - | | |
| (National / Provincial and District) | | | | | | | | - | | |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | - | | |
| Transfers and subsidies - capital (in-kind - all) | | | | 2 500 | | 161 | 2 500 | (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

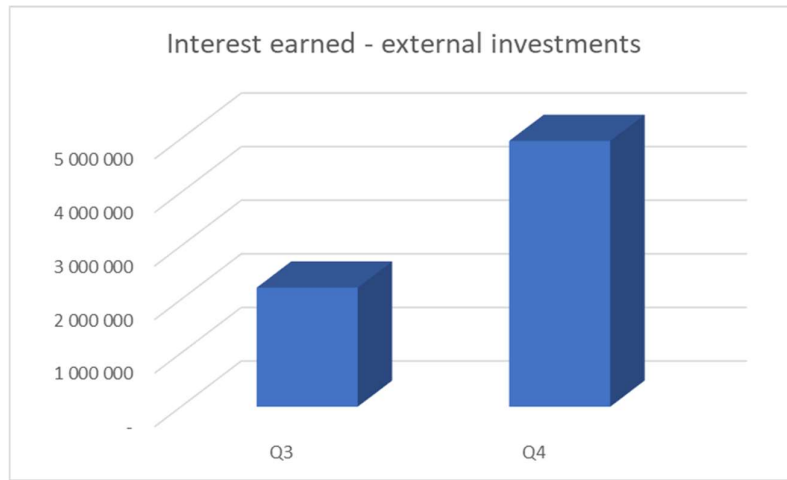
Revenue by source explains the types of income budgeted for and the performance of these items individually:

Rental of facilities and equipment:



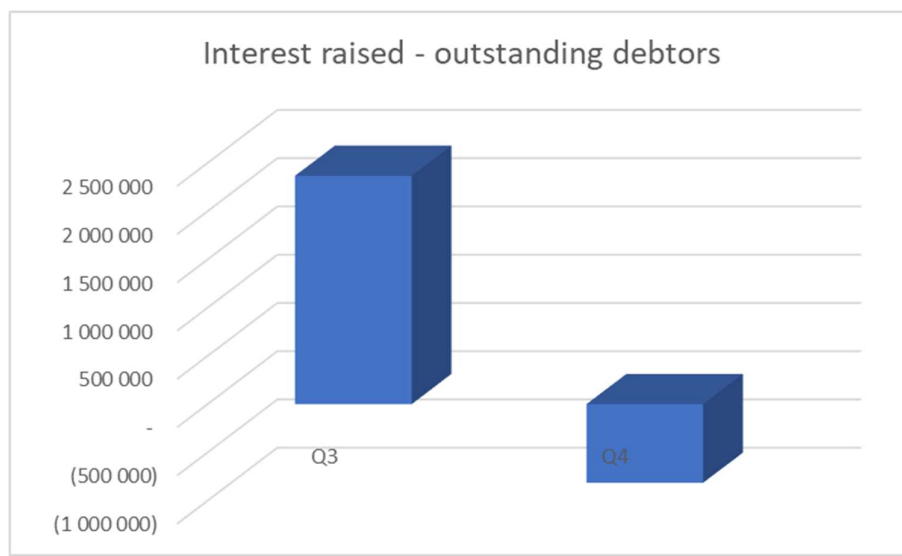
Rental of facilities and equipment for the fourth quarter ending 30 June 2021 amounted to R217,897. The resorts were closed after the outbreak of the COVID 19 in South Africa and the declaration of a national disaster, and as a result the municipality presented COVID-relief to the lessees at the resorts. The actual performance is -70% off the year-to-date budget, with the movement back to lockdown level three and four, it was necessary to revise the rental of facilities and equipment revenue budget downwards.

Interest earned – External Investments:



Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments received for the fourth quarter ending 30 June 2021 amounted to R4,962,399, all short term investments matured before 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.

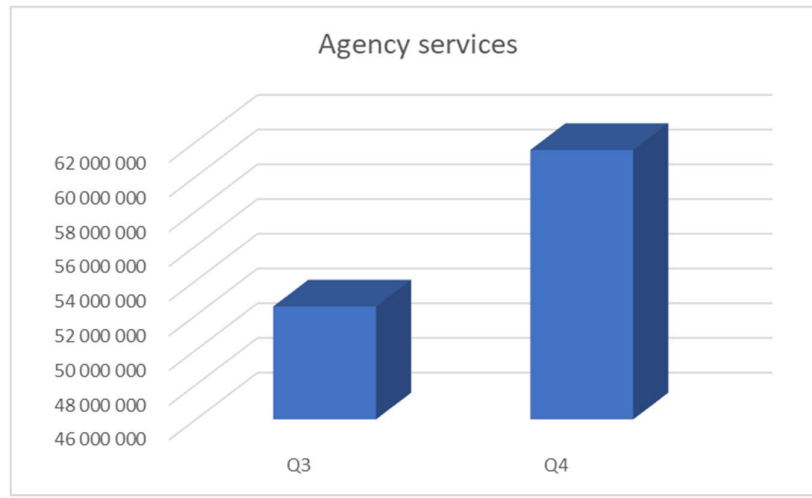
Interest raised – Outstanding debtors



Interest on outstanding debtors for the fourth quarter ending 30 June 2021 amounted to (R815,447) as a result of correcting journals processed. The majority of the debtors are

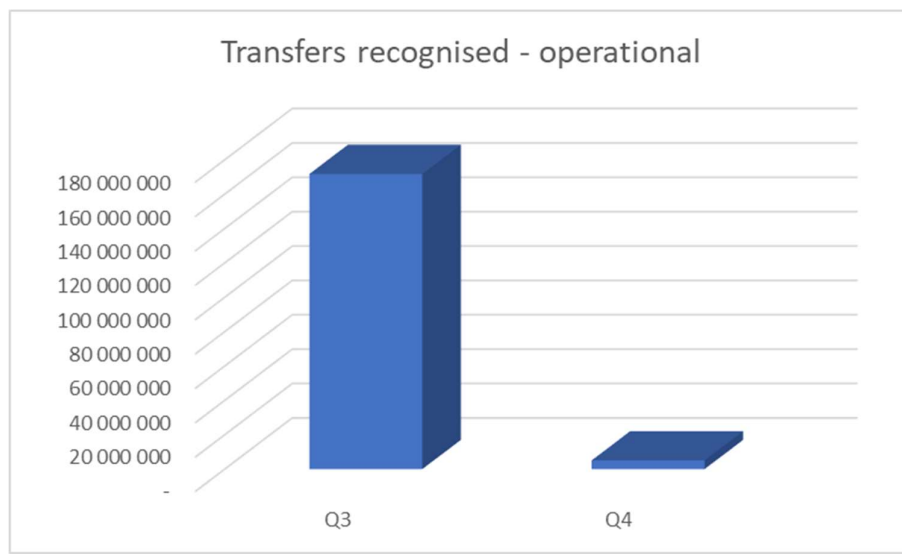
firefighting debtors. The resorts were closed after the outbreak of the COVID 19 in South Africa and the declaration of a national disaster, and as a result the municipality presented COVID-relief to the lessees at the resorts.

Agency services



The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. An amount of R61,523,809 was recorded for the fourth quarter ending 30 June 2021, the amount includes the admin fee as well as the revenue recognised in relating to the actual expenditure.

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 the performance for the year to date is in line with the 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. The municipality received Equitable share final tranche of R40,620,000. During March 2021 the Safety Plan Implementation-Whole of Society Approach grant was also received to the amount of R2,100,000 and R2,108,000 was received for Financial Management Support WCFMGSG for the Barnowl Risk system and R300,000 MSIG Municipal Systems Infrastructure Grant.

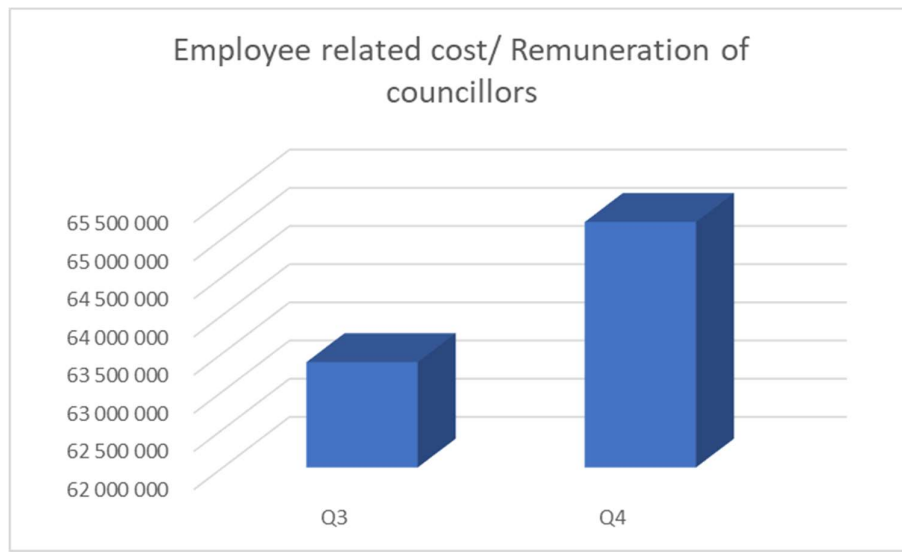
Other revenue / Sundry income

Other revenue reflects an amount of R2,993,884 for the fourth quarter ending 30 June 2021. Other revenue mostly consists of the following: Fire Services and Health Services.

Expenditure by Type

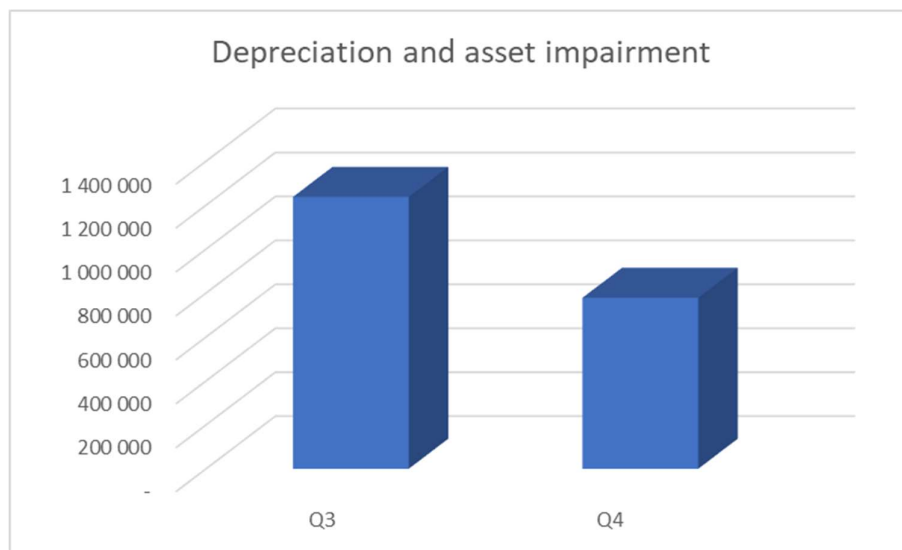
Expenditure by type reflects the operational budget per main type/category of expenditure:

Employee Related cost / Remuneration of councillors



Remuneration related expenditure for the fourth quarter ending 30 June 2021 amounted to R65,214,562 of an adjusted budgeted amount of R261,613,547 that represents 25% of the budgeted amount.

Debt Impairment / Depreciation and asset impairment

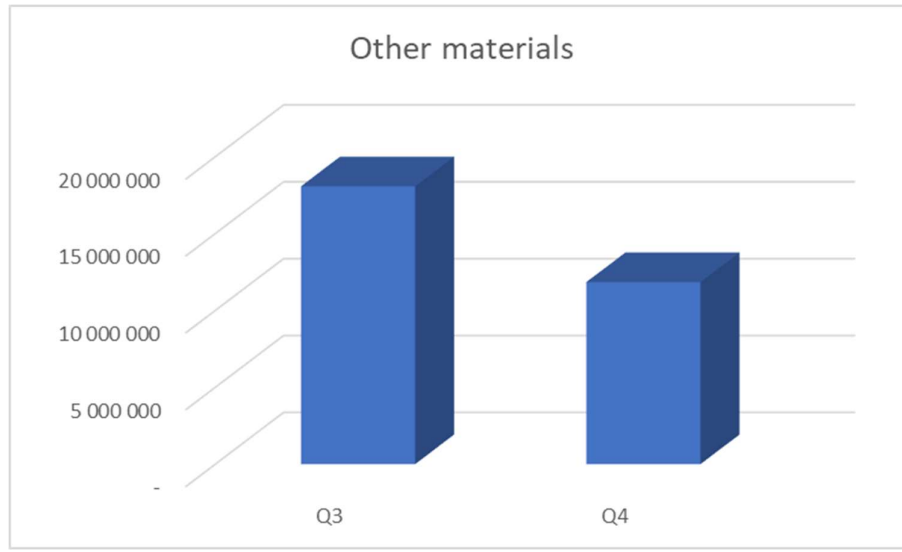


Depreciation recorded for the fourth quarter ending 30 June 2021 amounted to R778,143.

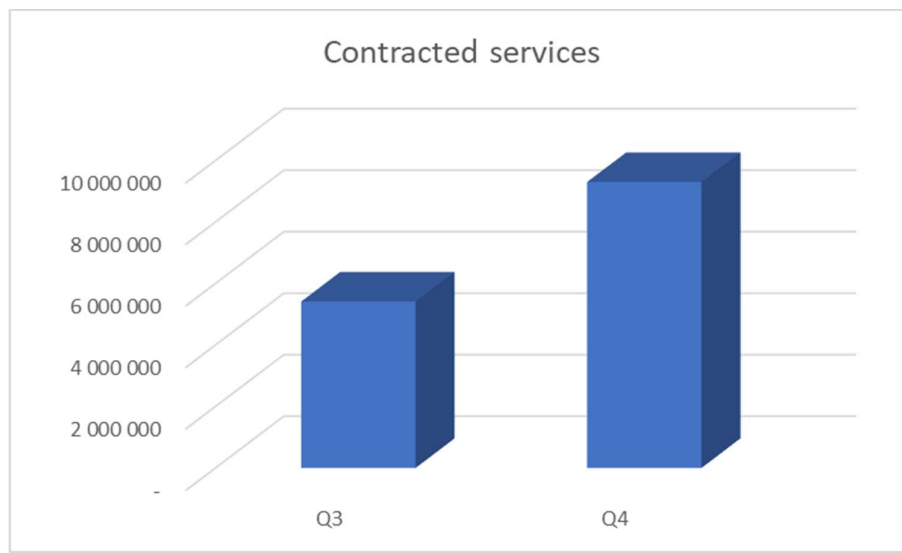
These items account for non-cash budgeted items. The fixed asset register module must still be implemented at Garden Route DM by the service provider of the financial system. The municipality are awaiting the service provider to implement the new fixed asset management system as the previous asset management 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.

Finance charges

The municipality have no outstanding loans but it is envisioned that potentially a loan might be taken out for the financing of the regional landfill site to be constructed.

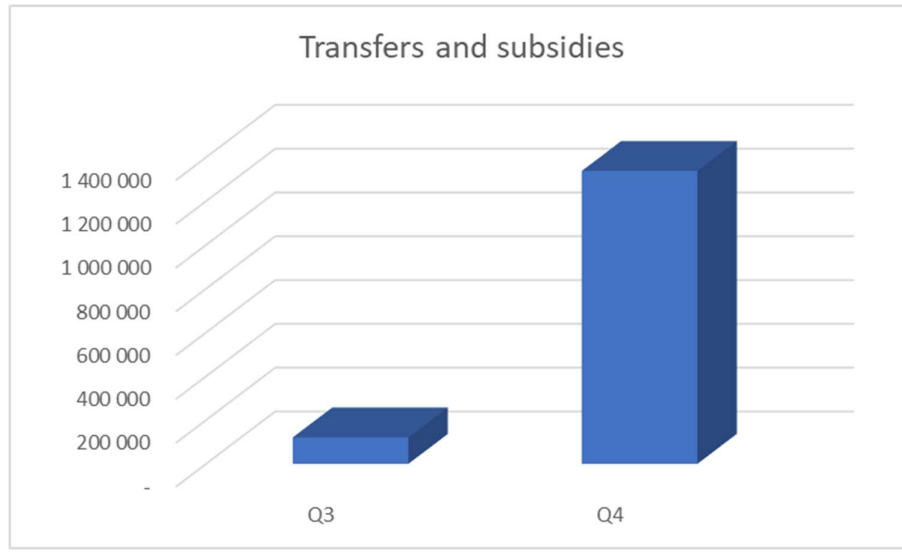
Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R11,841,621 for the fourth quarter ended 30 June 2021 against an adjusted budgeted amount of R48,520,298.

Contracted services

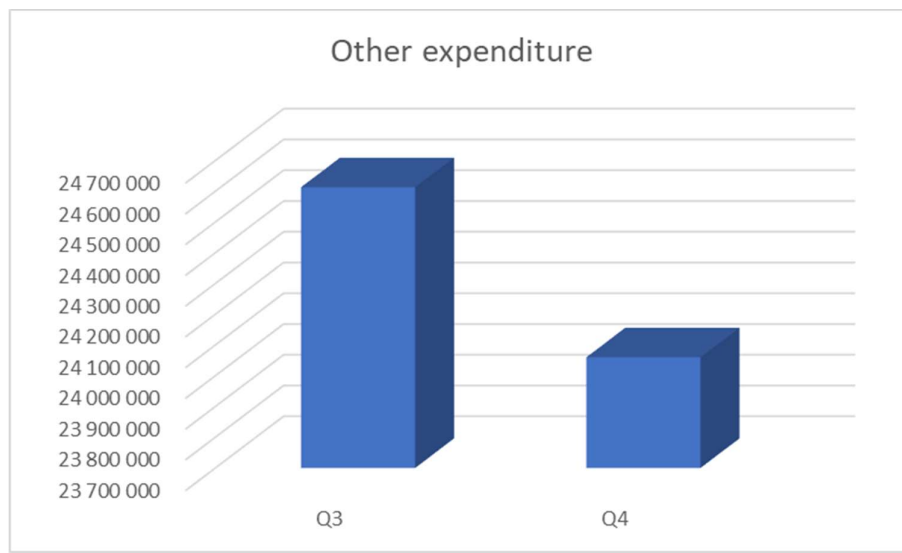
Contracted services amounted to R9,299,663 for the fourth quarter ending 30 June 2021. The municipality gradually returned to work as the lockdown levels were eased.

Transfers and subsidies



The transfers and subsidies expenditure for the fourth quarter ended 30 June 2021 amounts to R1,337,669 against an adjusted budgeted amount of R2,390,500. The municipality gradually returned to work as the lockdown level were eased.

Other expenditure



Other expenditure reflects all other expenses not specifically mentioned and amounts to R24,060,055 for the fourth quarter ended 30 June 2021. The municipality gradually returned to work as the lockdown levels were eased.

The other expenditure consists of the following:

- Operating costs and Operating Projects (own funds)

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

Variances explained in Supporting Table C5

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

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 5 000 | 4 013 | - | 4 012 | 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 |

The adjusted capital budget for the financial year amounts to **R14,096,440**. For the fourth quarter, capital expenditure was **R8,800,772**, representing **62%** of the budget. The procurement processes of major capital projects only concluded during the fourth quarter after adding such to the adjustment budget at the end of February 2021, hence the significant increase in capital expenditure during the last quarter.

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

| Description | Ref | 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 |

The financial position of Council is recorded at the end of the fourth quarter ending 30 June 2021.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | | | | | | | - | | |
| Service charges | | | | | | | | - | | |
| Other revenue | | 183 577 | 200 102 | 204 407 | 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.

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

| 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 5 – DEBTORS' ANALYSIS

Supporting Table SC3

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

| Description | NT Code | Budget Year 2020/21 | | | | | | | | | | 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 | Total | Total over 90 days | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | - | - | - | - | - | - | - | - | - | - | - | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | - | - | - | - | - | - | - | - | - | - | - | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | - | - | - | - | - | - | - | - | - | - | - | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | 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.

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

SECTION 6 – CREDITORS' ANALYSIS

Supporting Table C4

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

| Description R thousands | NT Code | Budget Year 2020/21 | | | | | | | | | Prior year |
|---|------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------|-----------------------------------|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | totals for chart (same period) |
| 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 main reason for long outstanding creditors are due to disputes that are addressed between suppliers and the municipality.

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Investment monitoring information

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

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

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

| | Balance as at 01 June 2021 | Movements for the month | | | Balance as at 30 June 2021 | Interest earned Month | Interest earned Year to date |
|--|-------------------------------|-------------------------|---------------------|-------------------------|-------------------------------|--------------------------|---------------------------------|
| | | Investments matured | Investments made | Interest capitalised | | | |
| Garden Route District Municipality | | | | | | | |
| <i>Interest Received YTD</i> | - | | | | - | | |
| 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 investment | - | | | | - | - | - |
| BANK DEPOSITS | 156 000 000,00 | -156 000 000,00 | - | - | - | 3 990 749,62 | 8 537 530,65 |

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table C6

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

| Description | Ref | 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 | | | | | | | | – | | |
| 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.

8.2 Supporting Table C7

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

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

SECTION 9 – EXPENDITURE ON COUNCILLOR AND BOARD MEMBERS ALLOWANCES AND EMPLOYEE BENEFITS

Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

| Summary of Employee and Councillor remuneration | Ref | 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 | 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 | 3 | | | | | | | | | |
| 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 | 2 | - | - | - | | - | - | - | | - |
| 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 | 2 | 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 fourth quarter ending 30 June 2021 amounted to **R65,214,562** of an adjusted budgeted amount of **R261,613,547** that represents **25%** of the budgeted amount.

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

The measurement of performance of the Municipality in terms of the implementation of the Service Delivery and Budget Implementation plan are reported in the indicated section below.

SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

The table below provides information on capital budget spending:

| SCOA config | Nr | Project description | 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 | 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.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 | 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.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 | 315 700,00 | 315 693,77 | 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. |
| 71307102418 | 4 | Replace Access Control and Time and Attendance devices to ha | 281 563,00 | 275 261,37 | 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. |
| 71307102422 | 5 | Additional Laptops (15) | 199 837,00 | 199 836,00 | 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. |
| 71307104107 | 6 | Replace outdated Access Points | 10 300,00 | 10 260,87 | 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 | 19 080,00 | 19 080,00 | 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. |
| 71308102201 | 8 | Pool Vehicle | 234 100,00 | 233 559,00 | 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. |
| 71316102401 | 9 | Ergonomic Chairs for employees with special needs | 42 901,00 | 42 900,74 | 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. |
| 71316103101 | 10 | Fire Alarm System (Mission street): OHS | 172 373,00 | 172 372,64 | 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. |
| 71316240001 | 11 | Evacuation Chairs | 6 904,00 | 6 903,04 | 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. |
| 71402240001 | 12 | Furniture: LED/Tourism | 30 000,00 | 25 404,85 | 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. |
| 72205160001 | 13 | Calitzdorp Spa Roof's | 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.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 | 14 | 24 prt Gigabyte POE injectors | 11 970,00 | 11 965,22 | 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 | 15 | QNAP 8-Bay NAS | 42 830,00 | 42 801,00 | 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. |

| SCOA config | Nr | Project description | 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. |
|-------------|----|---|--------------------|--------------------|-----------------------|---|--|---|
| 71307104121 | 16 | Insurance / Uneconomical to repair | 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 | 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 | 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 | 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. |
| 71018104007 | 20 | Key Safe Boxes | 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 | 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 | 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 | -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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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. |

| SCOA config | Nr | Project description | 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. |
|-------------|----|----------------------------|--------------------|--------------------|-----------------------|---|--|--|
| 72305230003 | 36 | Cameras | 16 000,00 | 13 900,00 | 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. |
| 71307102423 | 37 | Personal Computers (10) | 118 020,00 | 118 020,00 | 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. |
| 71307102424 | 38 | Computer Screens (10) | 19 300,00 | 19 295,00 | 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. |
| 71307102425 | 39 | Laptops EPWP | 45 166,00 | 45 165,22 | 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. |
| 71307102426 | 40 | Laptops: Human Settlements | 33 874,00 | 33 873,91 | 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. |
| 71307102427 | 41 | Laptops: RRAMS | 167 000,00 | 137 301,85 | 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. |
| 71307102428 | 42 | Tablets: RRAMS | 94 000,00 | 73 040,00 | 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. |
| 71308102207 | 43 | Cellphones | 14 376,00 | 14 376,00 | 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. |
| 71308102208 | 44 | Cellphones | 19 680,00 | 19 680,00 | 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. |
| 71308102209 | 45 | Cellphones | 26 880,00 | 26 880,00 | 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. |
| 71308102210 | 46 | Cellphones | 7 440,00 | 7 440,00 | 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. |
| 71308102211 | 47 | Cellphones | 56 376,00 | 56 376,00 | 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. |
| 71308102212 | 48 | Cellphones | 85 200,00 | 85 200,00 | 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. |
| 71308102213 | 49 | Cellphones | 14 880,00 | 14 880,00 | 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. |
| 71308102214 | 50 | Cellphones | 34 320,00 | 34 320,00 | 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. |

| SCOA config | Nr | Project description | 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. |
|-------------|----|---------------------|--------------------|--------------------|-----------------------|---|--|--|
| 71308102215 | 51 | Cellphones | 11 040,00 | 11 040,00 | 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. |
| 71308102216 | 52 | Cellphones | 18 480,00 | 18 480,00 | 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. |
| 71308102217 | 53 | Cellphones | 14 880,00 | 14 880,00 | 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. |
| 71308102218 | 54 | Cellphones | 7 440,00 | 7 440,00 | 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. |
| 71308102219 | 55 | Cellphones | 37 920,00 | 37 920,00 | 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. |
| 71308102220 | 56 | Cellphones | 25 920,00 | 25 920,00 | 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. |
| 71308102221 | 57 | Cellphones | 8 640,00 | 8 640,00 | 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. |
| 71308102222 | 58 | Cellphones | 22 320,00 | 22 320,00 | 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. |
| 71308102223 | 59 | Cellphones | 23 520,00 | 23 520,00 | 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. |
| 71308102224 | 60 | Cellphones | 7 440,00 | 7 440,00 | 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. |
| 71308102225 | 61 | Cellphones | 26 592,00 | 26 592,00 | 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. |
| 71308102226 | 62 | Cellphones | 11 040,00 | 11 040,00 | 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. |
| 71308102227 | 63 | Cellphones | 32 496,00 | 32 496,00 | 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. |
| 71308102228 | 64 | Cellphones | 45 840,00 | 45 840,00 | 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. |
| 71308102229 | 65 | Cellphones | 26 880,00 | 26 880,00 | 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. |




| SCOA config | Nr | Project description | 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. |
|---------------|----|---------------------------------------|----------------------|----------------------|-----------------------|---|--|--|
| 71308102230 | 66 | Cellphones | 22 320,00 | 22 320,00 | 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. |
| 71308102231 | 67 | Cellphones | 7 440,00 | 7 440,00 | 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. |
| 71308102233 | 68 | Cellphones | 14 880,00 | 14 880,00 | 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. |
| 71308102234 | 69 | Desalination Plant | 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.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced. |
| 71308102450 | 70 | Air Conditioner | 8 000,00 | 7 867,68 | 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. |
| 71307104130 | 71 | Wireless Link - Server Room to Stores | 6 388,00 | 6 387,83 | 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. |
| 71307104131 | 72 | USB HDD / SDD Clone Docks | 1 522,00 | 1 521,74 | 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. |
| 71308104067 | 73 | Desk | 5 000,00 | 2 000,00 | 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. |
| 71307104123 | 74 | VDSL Modem Router | 180,00 | 180,00 | 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. |
| 71307002424 | 75 | Tablets (32) | 128 634,00 | 125 189,57 | 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. |
| 71308104110 | 76 | Scanner | 19 900,00 | 15 121,74 | 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. |
| 71307104122 | 77 | Large Format Monitor | 30 906,00 | 30 906,00 | 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. |
| 71018102310 | 78 | Inverter + Battery Pack | 45 000,00 | 14 375,00 | 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. |
| Totals | | | 14 096 440,00 | 13 431 880,00 | | | | |

SECTION 12 – OPERATIONAL PROJECTS PERFORMANCE

Refer to table below for the actual expenditure against the budgeted amounts for the largest operational projects budgeted for in the 2020/21 financial year:

| Project code & name | Total Adjusted Budget 2020/21 | Year to date actual at the end of the 4th Quarter 2020/21 | % Spent |
|---|----------------------------------|---|---------------|
| COM02 Incentives and awareness | 41 052,00 | 6 374,35 | 15,53% |
| COM04 Social assistance | 110 000,00 | 93 064,63 | 84,60% |
| COM32 Awareness Campaign: Home Composting Pilot Project | 30 000,00 | 28 105,23 | 93,68% |
| COM33 Integrated Waste Management Plan Review | 78 000,00 | - | 0,00% |
| COM34 Waste minimization strategy | 1 516 550,00 | 910 252,58 | 60,02% |
| COR11 External Bursaries | 205 000,00 | 186 370,00 | 90,91% |
| COR13 Training | 1 205 000,00 | 1 040 424,07 | 86,34% |
| COR33 Medical Examination | 83 622,00 | 80 880,10 | 96,72% |
| COR41 Unemployed Training (EPWP) | 200 000,00 | 179 342,76 | 89,67% |
| MM007 Organisational Performance Management | 520 488,00 | 479 962,00 | 92,21% |
| MM020 Christmas Hampers | 125 469,00 | 163 543,74 | 130,35% |
| MM023 Women in Business | 63 000,00 | 20 375,00 | 32,34% |
| MM024 Grant in Aid | 132 156,00 | 75 000,00 | 56,75% |
| MM025 Donations and Sponsor of Sport Equipment | 405 000,00 | 351 440,52 | 86,78% |
| PED01 SCEP | 100 000,00 | 86 956,52 | 86,96% |
| PED02 Growth & Development Strategy | 75 000,00 | 65 217,39 | 86,96% |
| PED03 Film Office | 150 000,00 | 150 000,00 | 100,00% |
| PED05 SME Support Programme | 1 008 635,00 | 980 869,57 | 97,25% |
| PED17 Cater Care Project | 400 000,00 | 316 347,82 | 79,09% |
| PED22 Fresh produce market | 500 000,00 | 180 000,00 | 36,00% |
| PED29 IDP Rep Forum | 137 500,00 | 86 995,74 | 63,27% |
| PED30 Public Participation | 5 000,00 | 1 190,00 | 23,80% |
| PED62 EPWP Grant | 3 743 453,00 | 3 890 993,42 | 103,94% |
| PED63 EPWP Manager section (running costs) | 3 288 577,00 | 1 513 222,41 | 46,01% |
| Totals: | 14 123 502,00 | 10 886 927,85 | 77,08% |

SECTION 13 – SECTION 11 WITHDRAWALS

|  PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)  | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------|-----------------------|---|------|---|------|---|------|--|------|---|------|--|------|---|------|---|------|--|---|--|--|---|--|
| NAME OF MUNICIPALITY: | GARDEN ROUTE DISTRICT MUNICIPALITY | | | | | | | | | | | | | | | | | | | | | | | | |
| MUNICIPAL DEMARCATION CODE: | DC4 | | | | | | | | | | | | | | | | | | | | | | | | |
| QUARTER ENDED: | 30 JUNE 2021 | | | | | | | | | | | | | | | | | | | | | | | | |
| MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only - | <table border="1"> <thead> <tr> <th>Amount</th> <th>Reason for withdrawal</th> </tr> </thead> <tbody> <tr> <td>(b) to defray expenditure authorised in terms of section 26(4);</td> <td>none</td> </tr> <tr> <td>(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);</td> <td>none</td> </tr> <tr> <td>(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;</td> <td>none</td> </tr> <tr> <td>(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -</td> <td>none</td> </tr> <tr> <td>(i) money collected by the municipality on behalf of that person or organ of state by agreement; or</td> <td>none</td> </tr> <tr> <td>(ii) any insurance or other payments received by the municipality for that person or organ of state;</td> <td>none</td> </tr> <tr> <td>(f) to refund money incorrectly paid into a bank account;</td> <td>none</td> </tr> <tr> <td>(g) to refund guarantees, sureties and security deposits;</td> <td>none</td> </tr> <tr> <td>(h) for cash management and investment purposes in accordance with section 13;</td> <td>R 126 000 000,00 Investments made for the 4th Quarter</td> </tr> <tr> <td>(i) to defray increased expenditure in terms of section 31; or</td> <td></td> </tr> <tr> <td>(j) for such other purposes as may be prescribed.</td> <td>R 112 928 398,00 Quarter 4 expenditure</td> </tr> </tbody> </table> | Amount | Reason for withdrawal | (b) to defray expenditure authorised in terms of section 26(4); | none | (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | none | (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | none | (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - | none | (i) money collected by the municipality on behalf of that person or organ of state by agreement; or | none | (ii) any insurance or other payments received by the municipality for that person or organ of state; | none | (f) to refund money incorrectly paid into a bank account; | none | (g) to refund guarantees, sureties and security deposits; | none | (h) for cash management and investment purposes in accordance with section 13; | R 126 000 000,00 Investments made for the 4th Quarter | (i) to defray increased expenditure in terms of section 31; or | | (j) for such other purposes as may be prescribed. | R 112 928 398,00 Quarter 4 expenditure |
| Amount | Reason for withdrawal | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) to defray expenditure authorised in terms of section 26(4); | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) money collected by the municipality on behalf of that person or organ of state by agreement; or | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (ii) any insurance or other payments received by the municipality for that person or organ of state; | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) to refund money incorrectly paid into a bank account; | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) to refund guarantees, sureties and security deposits; | none | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) for cash management and investment purposes in accordance with section 13; | R 126 000 000,00 Investments made for the 4th Quarter | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) to defray increased expenditure in terms of section 31; or | | | | | | | | | | | | | | | | | | | | | | | | | |
| (j) for such other purposes as may be prescribed. | R 112 928 398,00 Quarter 4 expenditure | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) The accounting officer must within 30 days after the end of each quarter - | Name and Surname: M Stratu | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and | Rank/Position: Municipal Manager | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) submit a copy of the report to the relevant provincial treasury and the Auditor-General. | Signature:  | | | | | | | | | | | | | | | | | | | | | | | | |
| Tel number | Fax number | | | | | | | | | | | | | | | | | | | | | | | | |
| 044 803 1340 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Email Address | | | | | | | | | | | | | | | | | | | | | | | | | |
| corin@grdm.gov.za | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p> | | | | | | | | | | | | | | | | | | | | | | | | | |

SECTION 14 – MUNICIPAL MANAGER’S QUALITY CERTIFICATE



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Jan-Willem De Jager
Reference: 6/1/1 – 20/21
Date: 14 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 quarter 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 

Date 14/7/2021



PERFORMANCE MANAGEMENT

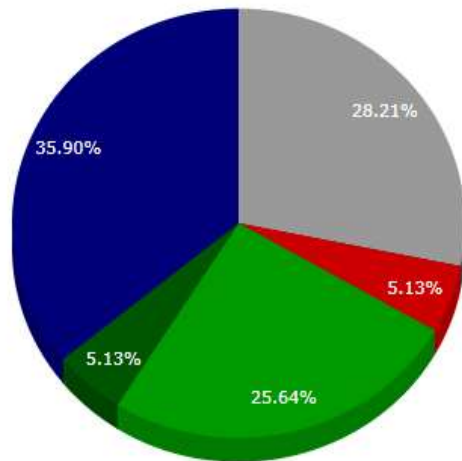
Quarter 4

April – June 2021

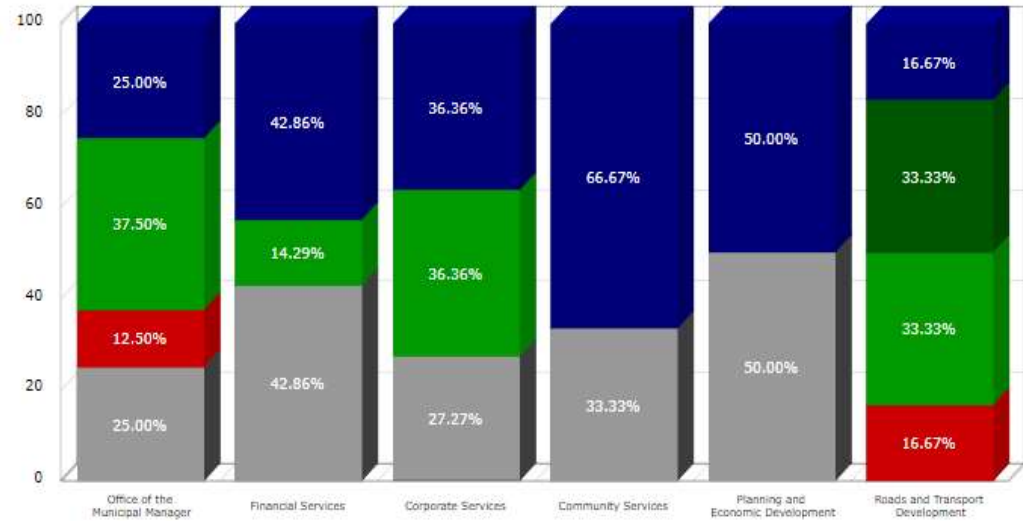
Top Layer KPI Report

Report drawn on 14 July 2021 at 15:58
for the months of Quarter ending June 2021 to Quarter ending June 2021.

Garden Route District Municipality



Responsible Directorate



| | Garden Route District Municipality | Responsible Directorate | | | | | |
|----------------------|------------------------------------|---------------------------------|--------------------|--------------------|--------------------|-----------------------------------|---------------------------------|
| | | Office of the Municipal Manager | Financial Services | Corporate Services | Community Services | Planning and Economic Development | Roads and Transport Development |
| ■ Not Yet Applicable | 11 (28.21%) | 2 (25.00%) | 3 (42.86%) | 3 (27.27%) | 1 (33.33%) | 2 (50.00%) | - |
| ■ Not Met | 2 (5.13%) | 1 (12.50%) | - | - | - | - | 1 (16.67%) |
| ■ Almost Met | - | - | - | - | - | - | - |
| ■ Met | 10 (25.64%) | 3 (37.50%) | 1 (14.29%) | 4 (36.36%) | - | - | 2 (33.33%) |
| ■ Well Met | 2 (5.13%) | - | - | - | - | - | 2 (33.33%) |
| ■ Extremely Well Met | 14 (35.90%) | 2 (25.00%) | 3 (42.86%) | 4 (36.36%) | 2 (66.67%) | 2 (50.00%) | 1 (16.67%) |
| Total: | 39 | 8 | 7 | 11 | 3 | 4 | 6 |
| | 100% | 20.51% | 17.95% | 28.21% | 7.69% | 10.26% | 15.38% |

Performance Key:

KPI not applicable = Target was already achieved in the quarters prior

KPI not Met = $0\% \leq \text{Actual/Target} < 74.9\%$

Almost Met = $75\% \leq \text{Actual/Target} < 99.99\%$

Met = 100% Actual meets Target

KPI Well Met = $100.001\% \leq \text{Actual/Target} < 149.9\%$

KPI Extremely Well Met = $150.000\% \leq \text{Actual/Target}$

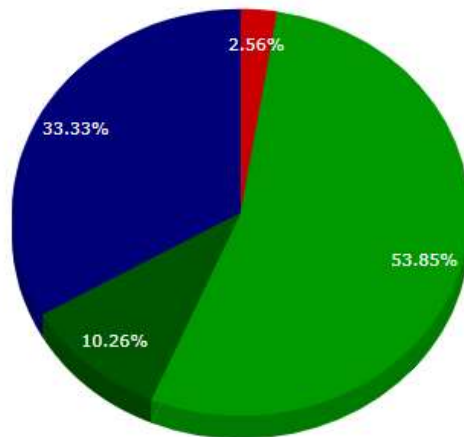
Year to date: 2020/2021

Top Layer KPI Report

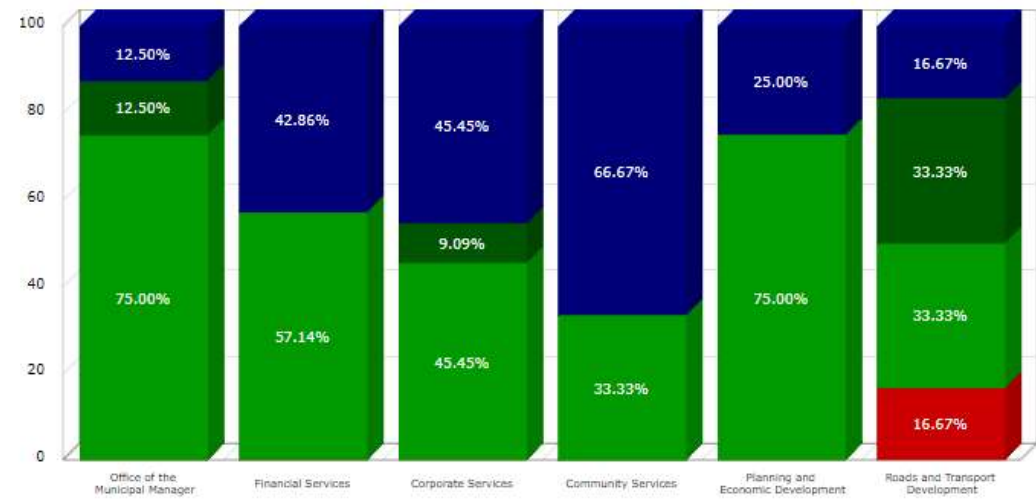
Report drawn on 16 July 2021 at 11:46

for the months of Quarter ending September 2020 to Quarter ending June 2021.

Garden Route District Municipality



Responsible Directorate



| | Garden Route District Municipality | Responsible Directorate | | | | | |
|----------------------|------------------------------------|---------------------------------|--------------------|--------------------|--------------------|-----------------------------------|---------------------------------|
| | | Office of the Municipal Manager | Financial Services | Corporate Services | Community Services | Planning and Economic Development | Roads and Transport Development |
| ■ Not Yet Applicable | - | - | - | - | - | - | - |
| ■ Not Met | 1 (2.56%) | - | - | - | - | - | 1 (16.67%) |
| ■ Almost Met | - | - | - | - | - | - | - |
| ■ Met | 21 (53.85%) | 6 (75.00%) | 4 (57.14%) | 5 (45.45%) | 1 (33.33%) | 3 (75.00%) | 2 (33.33%) |
| ■ Well Met | 4 (10.26%) | 1 (12.50%) | - | 1 (9.09%) | - | - | 2 (33.33%) |
| ■ Extremely Well Met | 13 (33.33%) | 1 (12.50%) | 3 (42.86%) | 5 (45.45%) | 2 (66.67%) | 1 (25.00%) | 1 (16.67%) |
| Total: | 39 | 8 | 7 | 11 | 3 | 4 | 6 |
| | 100% | 20.51% | 17.95% | 28.21% | 7.69% | 10.26% | 15.38% |

Performance Key:

KPI not Met = 0% <= Actual/Target <= 74.9%

Almost Met = 75% <= Actual/Target <= 99.99%

Met = 100% Actual meets Target

KPI Well Met = 100.001% <= Actual/Target <= 149.9%

KPI Extremely Well Met = 150 000% <= Actual/Target

The detailed breakdown of the performance is recorded under Annexure A below

Annexure A

| OFFICE OF THE MUNICIPAL MANAGER | | | | | | | | | | |
|---------------------------------|---|--|---------------------|----------|--------------------------|--------|--------|--|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to Date |
| | | | | | Target | Actual | Actual | Corrective Measures/ Comment | Target | Actual |
| TL1 | Submit an OPCAR progress report to the MANCOM on a quarterly basis | Number of progress reports submitted to MANCOM quarterly | Good Governance | 4 | 1 | 2 | B | | 4 | 4 |
| TL2 | Submit the Top layer SDBIP for 2020/21 for approval by the Mayor within 14 days after the budget has been approved | Top Layer SDBIP for 2020/21 submitted to the Mayor within 14 days after the budget has been approved | Good Governance | 1 | 1 | 1 | G | | 1 | 1 |
| TL3 | Draft the annual performance report for 2019/20 and submit to the Auditor General by 31 August 2020 | Annual performance report for 2019/20 drafted and submitted to the Auditor General by 31 August 2020 | Good Governance | 1 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |
| TL4 | Develop Individual Performance Management Score cards for the three levels of the Employment Equity Categories by June 2021 | Number of Individual Performance Management Scorecards developed by June 2021 | Good Governance | 0 | 117 | 41 | R | The target was over achieved during the first six months: Target = 120, Audited Actual = 198 | 237 | 239 |
| TL5 | Review the organizational strategic risk register(top 10) and submit to Council by 31 May 2021 | Reviewed organizational strategic risk register submitted to Council by 31 May 2021 | Good Governance | 0 | 1 | 1 | G | | 1 | 1 |
| TL6 | Review the Risk based audit plan (RBAP) for 2021/22 and submit to the Audit Committee for consideration by 30 June 2021 | RBAP for 2021/22 reviewed and submitted to the Audit Committee by 30 June 2021 | Good Governance | 1 | 1 | 1 | G | | 1 | 1 |

| OFFICE OF THE MUNICIPAL MANAGER | | | | | | | | | | |
|---------------------------------|--|--|---------------------|----------|--------------------------|--------|--------|--|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to Date |
| | | | | | Target | Target | Actual | Corrective Measures/ Comment | Target | Actual |
| TL7 | The percentage of the municipal capital budget spent on capital projects by 30 June 2021 (Actual amount spent on capital projects /Total amount budgeted for capital projects) | % of capital budget spent by 30 June 2021 | Financial Viability | 95.00% | 60.00% | 95.29% | B | | 95% | 95.29% |
| TL38 | Compile and submit the Final Oversight Report for 2019/2020 to Council by 31 March 2021 | Final Oversight Report for 2019/2020 submitted to Council by 31 March 2021 | Good Governance | 1 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |

| CORPORATE SERVICES | | | | | | | | | | |
|--------------------|--|--|-----------------------------------|----------|--------------------------|--------|---|-----------------------------|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL8 | Report quarterly to Council on the revision of the Human Resource Policies of the Organization | Number of reports submitted to Council | Good Governance | 4 | 1 | 1 | G | | 4 | 7 |
| TL9 | Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2020/21 financial year in compliance with the municipality's approved employment equity plan(senior officials & managers | Number of people that will be appointed in the three highest levels of management in compliance with a municipality's approved employment equity plan(senior officials & managers,professionals,technicians and associate professionals) | A Skilled workforce and Community | 1 | 1 | 2 | B | | 1 | 2 |
| TL10 | Spent 0.5% of personnel budget on training by 30 June 2021 (Actual total training expenditure divided by total personnel budget) | % of the personnel budget spent on training by June 2021 | A Skilled workforce and Community | 0.5% | 0.5% | 2.37% | B | | 0.5% | 2.37% |
| TL11 | Limit vacancy rate to 10% of budgeted post by 30 June 2021 (Number of funded posts vacant divided by number of budgeted funded posts) | % vacancy rate | A Skilled workforce and Community | 10% | 10% | 7.61% | B | | 10% | 7.61% |
| TL12 | Review the organizational structure and submit to Council by 30 June 2021 | Organizational structure reviewed and submitted to Council by 30 June 2021 | A Skilled workforce and Community | 1 | 1 | 1 | G | | 1 | 1 |

| | | | | | | | | | | |
|------|--|--|-----------------|---|---|---|-----|--|---|---|
| TL13 | Compile a Fleet Management Policy for the Organization and submit to Council for approval by | Fleet Management Policy developed and submitted to Council by March 2021 | Good Governance | 1 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |
|------|--|--|-----------------|---|---|---|-----|--|---|---|

| CORPORATE SERVICES | | | | | | | | | | | |
|--------------------|--|---|-----------------------------------|----------|--------------------------|--------|-----|--|---------------|--------------|--|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date | |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual | |
| TL14 | Award 16 external bursaries to qualifying candidates by 31 March 2021 | Number of external bursaries awarded by March 2021 | A Skilled workforce and Community | 16 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 16 | 22 | |
| TL15 | Create training opportunities for EPWP employees(hard labour) by June 2021 | Number of training opportunities created for EPWP appointees by June 2021 | A Skilled workforce and Community | 50 | 50 | 141 | B | | 50 | 141 | |
| TL16 | Develop a security policy for the municipality and submit to Council for adoption by 30 March 2021 | Developed security policy submitted to Council by 30 March 2021 | Good Governance | 1 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 | |
| TL17 | Report to Council on the execution of Council resolutions quarterly | Number of reports submitted to Council on a quarterly basis | Good Governance | 4 | 1 | 1 | G | | 4 | 4 | |
| TL18 | Develop a implementation plan for the Skills Mecca concept and submit to Mancom by 30 June 2021 | Implementation Plan Developed and submitted to Mancom by 30 June 2021 | A Skilled workforce and Community | 1 | 1 | 1 | G | | 1 | 1 | |

| PLANNING AND ECONOMIC DEVELOPMENT | | | | | | | | | | |
|-----------------------------------|---|--|------------------------------------|----------|--------------------------|--------|-----|--|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL19 | Development of a Growth and Development Strategy and submit to Council by December 2020 | Growth and Development Strategy developed and submitted to Council by December 2020 | Local Economic Development | 0 | 0 | 1 | B | | 1 | 1 |
| TL20 | Create job opportunities through the Expanded Public Works Programme (EPWP) for the organization (GRDM) by 30 June 2021 | Number of Job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2021 | Grow an Inclusive District Economy | 325 | 291 | 512 | B | | 219 | 512 |
| TL21 | Development of an Investment Prospectus and submit to Council by December 2020 | An Investment Prospectus developed and submitted to Council by December 2020 | Grow an Inclusive District Economy | New KPI | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |
| TL22 | Compile and submit the Final Annual Report for 2019/2020 to Council by 31 March 2021 | Final Annual Report for 2019/2020 submitted to Council by 31 March 2021 | Good Governance | 1 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |

| COMMUNITY SERVICES | | | | | | | | | | |
|--------------------|--|--|--|----------|--------------------------|--------|-----|--|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL24 | Compile a strategy to address the inadequate emergency equipment and submit to MANCOM by 31 March 2021 | Strategy submitted to MANCOM by March 2021 | Promote sustainable environmental management and public safety | New KPI | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |
| TL25 | Raise Public Health Covid 19 awareness through 8 sessions with the communities by 30 June 2021 | Number of sessions held by 30 June 2021 | Healthy and Socially Stable Communities | New KPI | 2 | 10 | B | | 8 | 21 |
| TL39 | Reports on the Progress with regard to the Garden Route Food bank before 30 June 2021 | Submit quarterly reports on the Progress with regard to the Garden Route Food bank before 30 June 2021 | A Skilled Workforce and Communities | New KPI | 1 | 2 | B | | 1 | 2 |

| ROADS AND TRANSPORT SERVICES | | | | | | | | | | | |
|------------------------------|--|---|---------------------------------------|----------|--------------------------|--------|--------|--|---------------|--------------|--|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date | |
| | | | | | Target | Target | Actual | Corrective Measures/Comment | Target | Actual | |
| TL26 | Job creation through the Roads Services by June 2021 | Number of Jobs created by 30 June 2021 | A Skilled workforce and Community | New KPI | 45 | 81 | B | | 45 | 81 | |
| TL27 | Spent 95% of the roads budget allocation by 30 June 2021(Actual expenditure divided by approved allocation received) | % of the roads spent by 30 June 2021 | Financial Viability | 94% | 95% | 96% | G2 | | 95% | 96% | |
| TL28 | Reseal 31.24 km of roads by 30 June 2021 | Number of km's of roads resealed | Bulk Infrastructure and Co-ordination | 26.31 | 31.24 | 32.03 | G2 | | 31.24 | 32.03 | |
| TL29 | Regravel 32.73 km of roads by 30 June 2021 | Number of km's of roads re-graveled by 30 June 2021 | Bulk Infrastructure and Co-ordination | 33.06 | 32.73 | 18.80 | R | Due to lack of borrow pits this figure will change in the new financial year. Borrow pits at strategic positions is a problem in the Western Cape hence the one project done in Rivers dale 1577, the approved pitt was 90 km away, the norm is in the radius of 20km. Swartberg pass, we used three different pits to | 32.73 | 18.80 | |

| | | | | | | | | | | |
|------|---|--|---------------------------------------|---------|---|---|---|---|---|---|
| | | | | | | | | make a mix from commercial source, 1655 approved borrow pitt and Dysseidorp | | |
| TL40 | Compile a Business Plan for RRAMS and submit to Mancom by 30 June 2021 | RRAMS business plan compiled and submit to Mancom by 30 June 2021 | Bulk Infrastructure and Co-ordination | New KPI | 1 | 1 | G | | 1 | 1 |
| TL41 | Report bi annually to Mancom on the replacement value of fleet vehicles | Submit a report to Mancom bi-annually on the replacement value of fleet vehicles | Good Governance | New KPI | 1 | 1 | G | | 1 | 1 |

| FINANCIAL SERVICES | | | | | | | | | | |
|--------------------|---|--|---------------------|----------|--------------------------|--------|---|-----------------------------|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL30 | Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2021 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation,Amortisation, and Provision for Bad Debts, Impairment and Loss on | Number of months that available cash is sufficient to cover the monthly operating expenditure(Audit AFS) | Financial Viability | 5.20 | 3 | 5.57 | B | | 3 | 5.57 |

| FINANCIAL SERVICES | | | | | | | | | | |
|--------------------|---|---|---------------------|----------|--------------------------|--------|-----|--|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| | Disposal of Assets))(Audit AFS) | | | | | | | | | |
| TL31 | Submit the review of the Long Term Financial Plan to Council to address the financial sustainability of Garden Route District Municipality by December 2020 | Long Term Financial Plan submitted to Council by December 2020 | Financial Viability | 0 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |
| TL32 | Achieve a current ratio of 1.5 (Current assets : Current liabilities) | Number of times the municipality can pay back its short term-liabilities with its short-term assets | Financial Viability | 1 | 1.5 | 2.60 | B | | 1.5 | 2.60 |
| TL33 | Develop a Strategic Plan to address the minimization of the use of Consultants within the Department and submit to MANCOM by December 2020 | Strategic Plan submitted to MANCOM by December 2020 | Good Governance | 0 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | 1 | 1 |

| FINANCIAL SERVICES | | | | | | | | | | |
|--------------------|--|---|-------------------------------------|----------|--------------------------|--------|-----|--|---------------|--------------|
| KPI Ref | KPI | Unit of Measurement | Strategic Objective | Baseline | Quarter ending June 2021 | | | | Yearly Target | Year to date |
| | | | | | Target | Actual | R | Corrective Measures/Comment | Target | Actual |
| TL34 | Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2021((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Op | % of debt coverage | Financial Viability | 30.00% | 30.00% | 0.49% | B | | 30.00% | 0.49% |
| TL36 | Compilation of the Annual Financial Statements(AFS) for the 2019/2020 financial year and submit to the Auditor General(AG) by 31 August 2020 | Compilation and submission of the AFS to the AG by 31 August 2020 | Financial Viability/Good Governance | 1 | 0 | 0 | N/A | Target already achieved in prior quarters. No target need to be set for the last quarter | | |
| TL37 | Annual review of the SCM policy to consider appropriate amendments to support the EPWP mandate(report submitted to Council in May) | Annual review of the SCM policy and report submitted to Council by May 2021 | A Skilled workforce and Community | 0 | 1 | 1 | G | | 1 | 1 |