

1. **REPORT: SECTION 72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 31 DECEMBER 2025 / VERSLAG: ARTIKEL 72 HALFJAARLIKSE BEGROTING EN PRESTASIE ASSESSERING: 31 DESEMBER 2025 /INGXELO: UMHLATHI 72 ULWABIWOMALI-LOMBINDI NYANKA KUNYE NOQWALASELO LOMSEBENZI 31 KWYOMNGA 2025**

(6/18/7)

15 January 2026

**REFER REPORT FROM THE EXECUTIVE MAYOR (ALD M KRUGER)**

2. **PURPOSE OF THE REPORT**

The report is tabled to Council in terms of section 72 of the Municipal Finance Management Act 56 of 2003.

3. **DELEGATED AUTHORITY**

Council

5. **RECOMMENDATIONS**

1. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
2. Council takes note of the SDBIP performance report for the six months ending 31 December 2025; and
3. Council takes note that an adjustments budget will be tabled in February 2026 for consideration.

**AANBEVELINGS**

1. Die Raad kennis neem van die halfjaarlikse Prestasieverslag voorgelê in terme van Artikel 72 van die Munisipale Finansiële Bestuurswet;
2. Die Raad kennis neem van die SDBIP Prestasieverslag vir die eerste ses maande van die jaar geëindig 31 Desember 2025; en
3. Die Raad kennis neem dat 'n aangepaste begroting voorgelê gaan word vir oorweging in Februarie 2026.

**IZINDULULO**

1. Sesokuba iBhunga lithathele ingalelo ulwabiwo-mali lombindi nyaka kunye noqwalaselo lomsebenzi ngokwemithetho yoMhlathi 72 woMthetho woLawulo Lwemali zoMasipala;
2. Sesokuba iBhunga lithathele ingqalelo ingxelo yomsebenzi we SDBIP kwinyanga ezintandathu eziphela ngomhla 31 kweyoMnga 2025.
3. Sesokuba iBhunga lithathele ingqalelo ukuba kuzakuthiwa thaca ulungelelwaniso lolwabiwo-mali kwinyanga yoMdumba 2026 ukuze luqwalaselwe.

**6. DISCUSSION / CONTENTS****6.1 BACKGROUND**

Municipal Finance Management Act 56 of 2003

**Section 72 (1)** *The accounting officer of a municipality must by 25 January each year –*

- (a) *Assess the performance of the municipality during the first half of the financial year, taking into account –*
  - i. *The monthly statements referred to in section 71 for the first half of the financial year;*
  - ii. *The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;*

*iii. The past year's annual report, and progress on resolving problems identified in the annual report; and*

**(b)** *Submit a report on such assessment to –*

*i. The mayor of the municipality;*

*ii. The National Treasury; and*

*iii. The relevant provincial treasury.*

**(2)** *The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection 1(b) of the section.*

**(3)** *The accounting officer must, as part of the review –*

**a)** *Make recommendations as to whether an adjustments budget is necessary; and*

**b)** *Recommend revised projections for revenue and expenditure to the extent that this may be necessary.*

After my review performed, it is recommended that an adjustments budget is needed.

### **6.3 FINANCIAL IMPLICATIONS**

To be addressed in the 2025/26 Mid-year Adjustments Budget report.

### **6.4 LEGAL IMPLICATIONS**

None. The following legislation applies:

3. Municipal Finance Management Act, No 56 of 2003, section 72

4. Municipal Budget and Reporting Regulations, 17 April 2009

### **6.5 STAFF IMPLICATIONS**

None

### **6.5 PREVIOUS / RELEVANT COUNCIL RESOLUTIONS**

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

### **6.6 RISK IMPLICATIONS**

There are no foreseen risks

**ANNEXURE**

Section 72 Mid-year Budget and Performance Report for the period ending 31 December 2025.



FINANCIAL YEAR

MFMA Section 72

Mid-Year Budget and  
Performance Report

Garden Route District Municipality  
Head Office: 54 York Street, George, 6530  
Tel: 044 803 1300

[www.gardenroute.gov.za](http://www.gardenroute.gov.za)



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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.

**Adjustments Budget** – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise 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 and to compensate for the loss of RSC levies.

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

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

**GRAP** – Generally Recognised Accounting Practice. The 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 principal piece of legislation relating to municipal financial management.

**MSCOA** – Municipal Standard Chart of Accounts

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

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

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

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

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

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

**Virement** – A transfer of funds.

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

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

**YTDA** – Year to Date Actual

**YTDB** – Year to Date Budget

### **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 72: Mid-year assessment

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

## **PART 1 – IN-YEAR REPORT**

### **SECTION 1 – MAYORAL SPEECH**

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, the members of the media, interest groups and the citizens of the Garden Route District Municipality.

I would like to express a warm welcome to you all and well wishes to you and your families for 2026.

Although it is the beginning of a new year, in terms of our fiscal year, we are already halfway through the 2025/26 financial year. Therefore, like any house that has intentions to prosper, we need to do some introspections on the prior six months to ensure that we can rectify the errors of the past and improve on the success we have achieved thus far.

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

#### **Revenue by source**

The total adjusted revenue budget for 2025/26 totals **R559,940,364 (including Roads Agency)**. Performance for the mid-year ending 31 December 2025 totals **R264,037,389**. This represents a total of **47%** of the budgeted revenue.

Most of the revenue relates to transfers and subsidies received to date to the amount of **R151,965,607**, which is **58%** of the total revenue received for the first six (6) months. Revenue from the Roads Agency services recorded for the first 6 months was **R86,166,776**, which is **33%** of the total revenue received during the first 6 months.

#### **Operating expenditure**

The total adjusted expenditure budget for 2025/26 totals **R554,506,383 (including Roads Agency)**. Performance for the mid-year ending 31 December 2025 totals **R249,891,966**.

This represents a **45%** spending based on the budgeted expenditure. Most of the expenditure for the first 6 months was spent on Employee related costs and Remuneration of councillors to the amount of **R163,532,886**, which is **65%** of the total expenditure for the first 6 months.

The other expenditure items include Operational costs of **R35,366,298 (14%)**, Inventory consumed of **R25,707,057 (10%)** and Contracted services of **R21,132,177 (8%)**.

### **Capital Budget performance**

The adjusted capital budget for the financial year amounts to **R111,005,257**. For the first 6 months, capital expenditure was **R4,635,847**, representing **4%** of the budget.

Orders to the amount of R2,204,745 were issued as at 31 December 2025. The largest expenditure item on the capital budget (R105,571,286) is the construction of the regional landfill site (actual expenditure on the landfill site (including orders): R5,083,002). Construction commenced to the end of the 2022/2023 financial year.

### **SDBIP**

The Top Level SDBIP was approved by the mayor within the legislative required timeframe. The Departmental SDBIP was approved by the Municipal Manager also within the legislative required timeframe; adhering to all legislative requirements as stipulated below:

1. Approval of the Top Level SDBIP
2. Publication of the Top Level – website
3. Approval of the Departmental SDBIP
4. All sec 56/57 contracts entered into and signed within the required timeframes
5. Submission of the Section 72 and the adjusted Top Level SDBIP
6. Started with the basis for the compilation of System Descriptions for the Top Level SDBIP

I wish you a great 2026 and trust that the second half of the fiscal year will be nothing short of success.

I would therefore like to recommend to council the following:

It is recommended that:

1. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
2. Council takes note of the SDBIP performance report for the six months ending 31 December 2025; and

3. Council takes note that an adjustments budget will be tabled in February 2026 for consideration.

## **SECTION 2 – RESOLUTIONS**

### **SECTION 72 – MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT**

These are the resolutions being presented to Council in the mid-year report on the implementation of the budget and the financial situation of the municipality as required in terms of section 72 of the Municipal Finance Management Act, Act 56 of 2003:

### **RECOMMENDATION**

It is recommended that:

1. Council takes note of the mid-year budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
2. Council takes note of the SDBIP performance report for the six months ending 31 December 2025; and
3. Council takes note that an adjustments budget will be tabled in February 2026 for consideration.

## **SECTION 3 – EXECUTIVE SUMMARY**

### **3.1 Introduction**

These figures are presented in terms of Section 72 of the MFMA. The information is presented for the mid-year ending 31 December 2025.

### **3.2 Consolidated Performance**

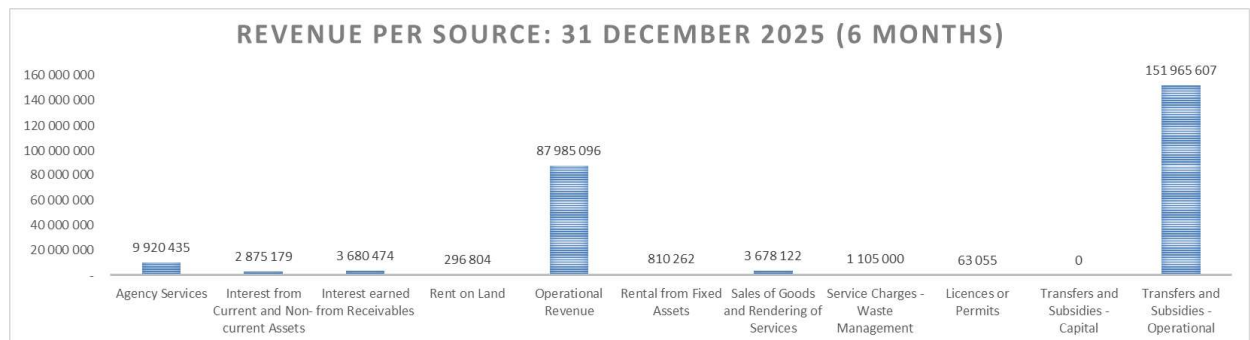
#### **3.2.1 Against Annual Budget (original)**

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

#### **Revenue by source**

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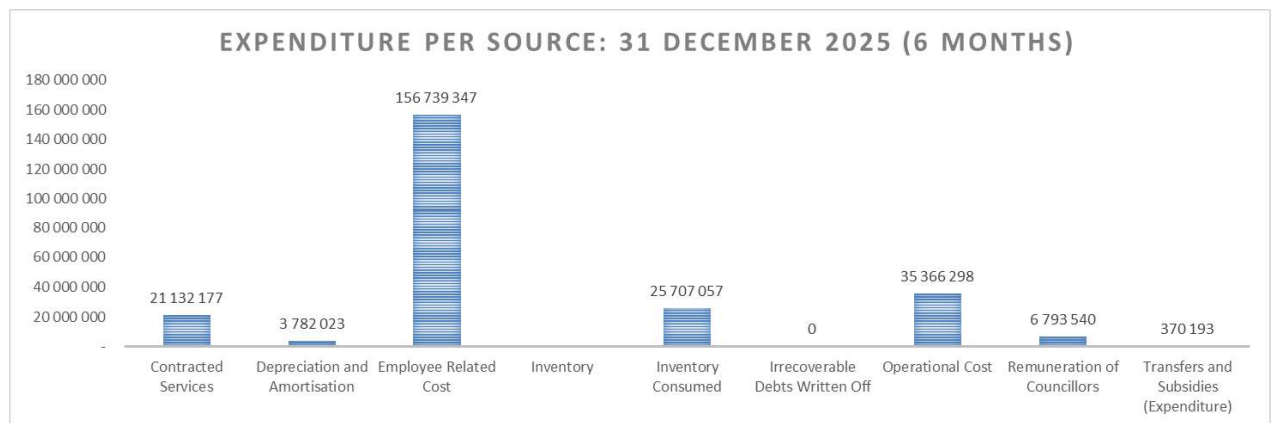


## Operating expenditure

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### Capital Budget performance

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CAPITAL BUDGET SPENDING AS AT 31 DECEMBER 2025 (6 MONTHS)							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Wireless Access Points	Own revenue	11 000	10 272	-	728	93%
2	Type-C Docking Stations	Own revenue	8 000	7 928	-	73	99%
3	Wireless Radio Link (York Street-Mission Street)	Own revenue	73 000	-	-	73 000	0%
4	Desktop Computers (PC)	Own revenue	108 000	-	85 536	22 464	79%
5	Furniture / Equipment (Insurance Refunds)	Insurance refunds	137 500	-	-	137 500	0%
6	Office Furniture	Own revenue	12 500	8 843	-	3 657	71%
7	Hazardous Materials Equipment	Grant	500 000	-	-	500 000	0%
8	Equipment	Grant	1 868 000	-	161 573	1 706 427	9%
9	Building of Disaster Management Store	Grant	1 000 000	-	-	1 000 000	0%
10	Hovercraft	Grant	1 382 000	-	1 381 073	927	100%
11	Moveable 10'000 liter water tank	Grant	54 971	-	-	54 971	0%
12	Flat bed	Grant	88 000	-	-	88 000	0%
13	Mobile generator trailer	Grant	191 000	-	102 364	88 636	54%
14	Landfill Site: PPE	Borrowing	105 571 286	4 608 803	474 199	100 488 284	5%
			<b>111 005 257</b>	<b>4 635 847</b>	<b>2 204 745</b>	<b>104 164 665</b>	<b>6%</b>

### **3.3 Material variances from SDBIP (Service Delivery and Budget Implementation Plan)**

Variances and deficiencies will be explained in terms of the SDBIP and will be reported on by the Performance Management Unit.

The Service Delivery and Budget Implementation Plan (SDBIP) performance of the municipality is attached as Part 3 to this report. This report reflects the municipal performance on the non-financial information for the period 1 July 2025 to 31 December 2025.

### **3.4 Annual Report**

The Annual Report 2024/2025 was not yet approved by Council and will be tabled at conclusion of the audit.

### **3.5 Long-term financial sustainability**

A Service provider was appointed to develop a Long-Term Financial Plan, and funding was received from Provincial Treasury in the form of the Western Cape Financial Management Support Grant to fund this project. The municipality established a revenue enhancement committee to create a platform to discuss the way forward with the findings contained in the report.

### **3.6 Remedial or corrective steps**

Remedial actions and corrections will be instituted and changes recommended by the Performance Management Unit.

This will be dealt with during the adjustments budget process in February 2026. Detailed explanations of the remedial or corrective steps will be provided as part of the budget report to Council.

A report will be tabled with the adjustments required to the Service Delivery and Budget Implementation Plan (SDBIP). As explained above, the adjustments to the Operational Revenue and Expenditure and Capital budgets will be dealt with in the budget report that will be presented to council in February 2026 for consideration.

### **3.7 Conclusion**

Detailed analysis of the municipal performance for the year to date period ending 31 December 2025 will be presented under the different sections of the report.

## SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

### 4.1 Monthly budget statements

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

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	8 389	47 855	47 855	-	1 105	23 927	(22 822)	-95%	47 855
Investment revenue	16 541	14 385	14 385	121	2 875	7 193	(4 317)	-60%	14 385
Transfers and subsidies - Operational	211 404	214 504	214 947	66 477	151 966	100 146	51 820	52%	214 947
Other own revenue	222 899	277 670	277 670	(12 560)	108 092	136 744	(28 652)	-21%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>459 233</b>	<b>554 413</b>	<b>554 856</b>	<b>54 037</b>	<b>264 037</b>	<b>268 010</b>	<b>(3 972)</b>	<b>-1%</b>	<b>554 856</b>
Employee costs	314 575	319 379	319 414	26 773	156 739	161 441	(4 702)	-3%	319 414
Remuneration of Councillors	13 953	15 251	15 234	1 090	6 794	8 165	(1 371)	-17%	15 234
Depreciation and amortisation	7 565	11 095	11 095	615	3 782	5 548	(1 766)	-32%	11 095
Interest	435	136	136	-	-	68	(68)	-100%	136
Inventory consumed and bulk purchases	46 480	56 872	56 148	2 876	25 707	22 298	3 409	15%	56 148
Transfers and subsidies	8 904	1 017	1 221	9	370	674	(304)	-45%	1 221
Other expenditure	98 786	150 313	151 257	9 876	56 500	77 363	(20 863)	-27%	151 257
<b>Total Expenditure</b>	<b>490 697</b>	<b>554 063</b>	<b>554 506</b>	<b>41 238</b>	<b>249 892</b>	<b>275 556</b>	<b>(25 664)</b>	<b>-9%</b>	<b>554 506</b>
<b>Surplus/(Deficit)</b>	<b>(31 464)</b>	<b>350</b>	<b>350</b>	<b>12 799</b>	<b>14 145</b>	<b>(7 547)</b>	<b>21 692</b>	<b>-287%</b>	<b>350</b>
Transfers and subsidies - capital (monetary allocations)	2 563	3 000	5 084	-	-	1 042	(1 042)	-100%	5 084
Transfers and subsidies - capital (in-kind)	2 493	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>	<b>20 650</b>	<b>-317%</b>	<b>5 434</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>	<b>20 650</b>	<b>-317%</b>	<b>5 434</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>60 895</b>	<b>108 921</b>	<b>111 005</b>	<b>188</b>	<b>4 636</b>	<b>54 003</b>	<b>(49 367)</b>	<b>-91%</b>	<b>111 005</b>
Capital transfers recognised	2 934	3 000	5 084	-	-	1 042	(1 042)	-100%	5 084
Borrowing	45 817	105 571	105 571	188	4 609	52 786	(48 177)	-91%	105 571
Internally generated funds	12 143	350	350	-	27	175	(148)	-85%	350
<b>Total sources of capital funds</b>	<b>60 895</b>	<b>108 921</b>	<b>111 005</b>	<b>188</b>	<b>4 636</b>	<b>54 003</b>	<b>(49 367)</b>	<b>-91%</b>	<b>111 005</b>
<b>Financial position</b>									
Total current assets	230 168	142 172	211 492	-	239 669	-	-	-	211 492
Total non current assets	339 864	437 579	443 693	-	342 018	-	-	-	443 693
Total current liabilities	88 995	88 735	103 022	-	86 493	-	-	-	103 022
Total non current liabilities	264 922	240 633	313 771	-	264 934	-	-	-	313 771
Community wealth/Equity	216 115	250 383	238 393	-	230 260	-	-	-	238 393
<b>Cash flows</b>									
Net cash from (used) operating	24 802	8 464	11 470	36 153	11 969	(1 889)	(13 858)	734%	11 470
Net cash from (used) investing	(43 381)	(108 906)	(110 990)	(216)	(851)	(54 003)	(53 151)	98%	(110 990)
Net cash from (used) financing	64 336	107 179	107 900	391	3 021	112 757	109 736	97%	107 900
<b>Cash/cash equivalents at the month/year end</b>	<b>202 573</b>	<b>59 352</b>	<b>163 391</b>	<b>191 338</b>	<b>169 149</b>	<b>211 877</b>	<b>42 727</b>	<b>20%</b>	<b>163 391</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	22 592	13 044	741	1 981	1 227	709	24 492	51 388	116 174
<b>Creditors Age Analysis</b>									
Total Creditors	-	1 160	218	277	5	1	-	765	2 426

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		243 829	177 732	177 932	41 356	106 560	81 186	25 375	31%	177 932
Executive and council		223 262	74 390	74 390	28 108	76 511	36 893	39 619	107%	74 390
Finance and administration		20 567	103 343	103 543	13 248	30 049	44 293	(14 244)	-32%	103 543
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 730	90 130	92 457	23 487	47 214	43 086	4 128	10%	92 457
Community and social services		2 571	13 200	15 527	5 614	9 648	6 513	3 135	48%	15 527
Sport and recreation		8 154	8 347	8 347	263	1 536	4 201	(2 665)	-63%	8 347
Public safety		5 582	27 547	27 547	5 695	15 774	11 956	3 818	32%	27 547
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	41 036	11 915	20 256	20 415	(160)	-1%	41 036
<i>Economic and environmental services</i>		191 773	236 494	236 494	(10 807)	105 763	118 252	(12 489)	-11%	236 494
Planning and development		12 605	19 549	19 549	4 310	17 269	9 774	7 495	77%	19 549
Road transport		178 754	216 780	216 780	(15 127)	88 378	108 390	(20 012)	-18%	216 780
Environmental protection		414	165	165	10	115	87	28	32%	165
<i>Trading services</i>		10 849	51 482	51 482	-	2 925	25 741	(22 816)	-89%	51 482
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	51 482	-	2 925	25 741	(22 816)	-89%	51 482
<i>Other</i>	4	108	1 575	1 575	-	1 575	788	788	100%	1 575
<b>Total Revenue - Functional</b>	2	464 289	557 413	559 940	54 037	264 037	269 052	(5 014)	-2%	559 940
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		186 728	170 929	171 129	12 840	81 956	89 660	(7 704)	-9%	171 129
Executive and council		79 474	62 663	62 663	3 180	26 037	34 113	(8 076)	-24%	62 663
Finance and administration		103 398	104 250	104 450	9 336	53 761	53 407	354	1%	104 450
Internal audit		3 856	4 017	4 017	324	2 157	2 140	17	1%	4 017
<i>Community and public safety</i>		85 981	86 267	86 511	6 615	42 086	43 810	(1 725)	-4%	86 511
Community and social services		10 640	10 837	11 080	835	4 674	5 616	(942)	-17%	11 080
Sport and recreation		10 868	8 212	8 212	710	4 555	3 977	578	15%	8 212
Public safety		27 020	27 018	27 018	1 768	12 937	13 255	(318)	-2%	27 018
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	40 200	3 303	19 920	20 962	(1 042)	-5%	40 200
<i>Economic and environmental services</i>		204 683	244 558	244 558	19 180	117 315	115 844	1 471	1%	244 558
Planning and development		24 985	23 442	23 442	1 460	9 274	11 429	(2 155)	-19%	23 442
Road transport		175 491	216 780	216 780	17 425	105 898	102 163	3 735	4%	216 780
Environmental protection		4 207	4 337	4 337	295	2 143	2 252	(110)	-5%	4 337
<i>Trading services</i>		11 718	50 733	50 733	2 466	7 731	25 383	(17 652)	-70%	50 733
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	50 733	2 466	7 731	25 383	(17 652)	-70%	50 733
<i>Other</i>		1 587	1 575	1 575	136	805	859	(54)	-6%	1 575
<b>Total Expenditure - Functional</b>	3	490 697	554 063	554 506	41 238	249 892	275 556	(25 664)	-9%	554 506
<b>Surplus/ (Deficit) for the year</b>		(26 408)	3 350	5 434	12 799	14 145	(6 505)	20 650	-317%	5 434

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.

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

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

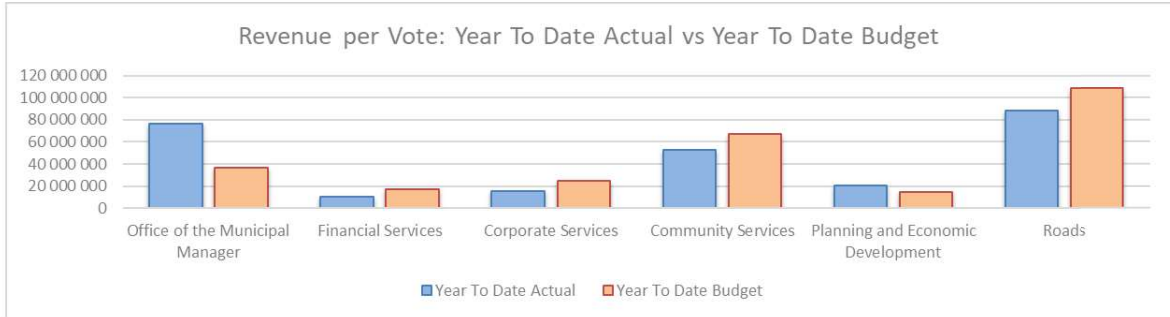
DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	223 262	74 390	74 390	28 108	76 511	36 893	39 619	107,4%	74 390
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	49 644	5 317	10 271	17 494	(7 224)	-41,3%	49 644
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	40 149	5 285	9 755	19 924	(10 169)	-51,0%	40 149
Vote 6 - Corporate Services (cont)		13 184	9 644	9 644	2 458	5 918	4 822	1 096	22,7%	9 644
Vote 7 - Community Services		3 038	57 341	59 625	17 710	33 982	28 460	5 522	19,4%	59 625
Vote 8 - Community Services (cont)		17 801	80 194	80 237	5 713	18 842	38 306	(19 464)	-50,8%	80 237
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	115	2 549	1 538	1 011	65,8%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	10 258	940	9 749	5 242	4 506	86,0%	10 258
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	16 138	3 518	8 083	7 984	99	1,2%	16 138
Vote 12 - Roads		178 754	216 780	216 780	(15 127)	88 378	108 390	(20 012)	-18,5%	216 780
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont.2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>464 289</b>	<b>557 413</b>	<b>559 940</b>	<b>54 037</b>	<b>264 037</b>	<b>269 052</b>	<b>(5 014)</b>	<b>-1,9%</b>	<b>559 940</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	86 242	69 692	69 692	3 670	30 255	38 133	(7 878)	-20,7%	69 692
Vote 2 - Office of the Municipal Manager (cont)		7 670	7 875	7 875	609	4 139	4 139	(1)	0,0%	7 875
Vote 3 - Financial Services		20 222	22 829	22 829	1 436	9 558	10 583	(1 025)	-9,7%	22 829
Vote 4 - Financial Services (cont)		6 510	6 448	6 448	1 140	6 332	3 630	2 703	74,5%	6 448
Vote 5 - Corporate Services		19 569	21 405	21 605	2 116	8 316	10 625	(2 309)	-21,7%	21 605
Vote 6 - Corporate Services (cont)		43 219	39 691	39 691	3 500	21 735	20 991	744	3,5%	39 691
Vote 7 - Community Services		49 089	54 078	54 278	4 449	26 367	28 133	(1 766)	-6,3%	54 278
Vote 8 - Community Services (cont)		43 502	81 999	82 042	4 447	22 175	40 875	(18 700)	-45,7%	82 042
Vote 9 - Planning and Economic Development		8 102	3 113	3 113	391	2 262	1 639	623	38,0%	3 113
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	16 772	1 189	7 666	8 192	(526)	-6,4%	16 772
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	13 381	865	5 190	6 453	(1 263)	-19,6%	13 381
Vote 12 - Roads		108 914	134 114	134 114	10 260	63 206	65 980	(2 774)	-4,2%	134 114
Vote 13 - Roads (cont)		66 577	82 666	82 666	7 166	42 692	36 183	6 509	18,0%	82 666
Vote 14 - Community Services (cont.2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>490 697</b>	<b>554 063</b>	<b>554 506</b>	<b>41 238</b>	<b>249 892</b>	<b>275 556</b>	<b>(25 664)</b>	<b>-9,3%</b>	<b>554 506</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>	<b>20 650</b>	<b>-317,5%</b>	<b>5 434</b>

Reporting per municipal vote provides details on the spread of spending over the various functions of council.

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.

Refer to the charts below indicating the revenue and expenditure per vote (Year to Date Actual vs Year to Date Budget amount):



#### 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) - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		8 389	47 855	47 855	-	1 105	23 927	(22 822)	-95%	47 855
Sale of Goods and Rendering of Services		13 544	21 280	21 280	789	3 678	8 877	(5 198)	-59%	21 280
Agency services		18 860	22 763	22 763	1 653	9 920	11 381	(1 461)	-13%	22 763
Interest								-	0%	
Interest earned from Receivables		5 379	6 711	6 711	620	3 680	3 163	518	16%	6 711
Interest from Current and Non Current Assets		16 541	14 385	14 385	121	2 875	7 193	(4 317)	-60%	14 385
Dividends								-	0%	
Rent on Land		481	593	593	49	297	296	0	0%	593
Rental from Fixed Assets		2 000	3 199	3 199	105	810	1 696	(886)	-52%	3 199
Licence and permits		-	165	165	-	63	87	(24)	-28%	165
Special rating levies								-	0%	
Operational Revenue		179 345	217 188	217 188	(15 778)	87 985	108 358	(20 373)	-19%	217 188
<b>Non-Exchange Revenue</b>										
Property rates								-	0%	
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		2 568	-	-	-	-	-	-	0%	-
Licence and permits		309	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		211 404	214 504	214 947	66 477	151 966	100 146	51 820	52%	214 947
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets		(172)	1 350	1 350	-	1 540	675	865	128%	1 350
Other Gains		585	4 420	4 420	-	118	2 210	(2 093)	-95%	4 420
Discontinued Operations										
								-	0%	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>459 233</b>	<b>554 413</b>	<b>554 856</b>	<b>54 037</b>	<b>264 037</b>	<b>268 010</b>	<b>(3 973)</b>		<b>554 856</b>
									-1%	
<b>Expenditure By Type</b>										
Employee related costs		314 575	319 379	319 414	26 773	156 739	161 441	(4 702)	-3%	319 414
Remuneration of councillors		13 953	15 251	15 234	1 090	6 794	8 165	(1 371)	-17%	15 234
Bulk purchases - electricity								-	0%	
Inventory consumed		46 480	56 872	56 148	2 876	25 707	22 298	3 409	15%	56 148
Debt impairment		17 488	-	-	-	-	-	-	0%	-
Depreciation and amortisation		7 565	11 095	11 095	615	3 782	5 548	(1 766)	-32%	11 095
Interest		435	136	136	-	-	68	(68)	-100%	136
Contracted services		28 206	47 207	47 074	6 034	21 132	23 264	(2 132)	-9%	47 074
Transfers and subsidies		8 904	1 017	1 221	9	370	674	(304)	-45%	1 221
Irrecoverable debts written off		1 614	1 650	1 650	-	-	825	(825)	-100%	1 650
Operational costs		47 210	100 401	101 477	3 842	35 366	52 746	(17 380)	-33%	101 477
Losses on Disposal of Assets		-	1 025	1 025	-	-	513	(513)	-100%	1 025
Other Losses		4 267	30	30	-	1	15	(14)	-91%	30
<b>Total Expenditure</b>		<b>490 697</b>	<b>554 063</b>	<b>554 506</b>	<b>41 238</b>	<b>249 892</b>	<b>275 556</b>	<b>(25 664)</b>	<b>-9%</b>	<b>554 506</b>
<b>Surplus/(Deficit)</b>		<b>(31 464)</b>	<b>350</b>	<b>350</b>	<b>12 799</b>	<b>14 145</b>	<b>(7 547)</b>	<b>21 692</b>	<b>-287%</b>	<b>350</b>
Transfers and subsidies - capital (monetary allocations)										
		2 563	3 000	5 084	-	-	1 042	(1 042)	-100%	5 084
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>			<b>5 434</b>
Income Tax								20 650	-317%	
<b>Surplus/(Deficit) after income tax</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>	<b>20 650</b>	<b>-317%</b>	<b>5 434</b>
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>	<b>20 650</b>	<b>-317%</b>	<b>5 434</b>
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany/Parent subsidiary transactions								-	0%	
<b>Surplus/ (Deficit) for the year</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 434</b>	<b>12 799</b>	<b>14 145</b>	<b>(6 505)</b>	<b>20 650</b>	<b>-317%</b>	<b>5 434</b>

## Revenue by Source

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

Refer to the below comparison of the year-to-date revenue compared to the year-to-date budget:

Revenue	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Agency Services	9 920 435	11 381 448	87%	Agency fee as per MOA with the Department of Infrastructure for the Roads function. There was no additional allocation to date.
Interest from Current and Non-current Assets	2 875 179	7 192 618	40%	Interest as derived from the bank balance and investments/ call accounts at maturity date. There has been a decrease in the interest rates and lower cash balances that led to the lower interest received.
Interest earned from Receivables	3 680 474	3 162 693	116%	Overdue debtor accounts higher than anticipated to date.
Rent on Land	296 804	296 429	100%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	87 985 096	108 358 490	81%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred.  The actual amount of R16,6m for the Roads reimbursive revenue relating to December 2025 does not reflect. A correction will be made in the next reporting period.
Rental from Fixed Assets	810 262	1 695 786	48%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	3 678 122	8 876 528	41%	Majority relates to Health services revenue and Camping fees revenue being less than anticipated to date.
Service Charges - Waste Management	1 105 000	23 927 339	5%	The Landfill site is not yet fully operational to date, therefore the under collection in revenue.
Licences or Permits	63 055	87 207	72%	Monetary difference is not significant.
Transfers and Subsidies - Capital	-	1 041 984	0%	Recognition of conditional grant revenue based on the grant expenditure incurred.
Transfers and Subsidies - Operational	151 965 607	100 146 042	152%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
<b>Grand Total</b>	<b>262 380 033</b>	<b>266 166 564</b>	<b>99%</b>	

### Agency services:

The municipality performs an agency function on behalf of the Department of Infrastructure – 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.

For the 6 months ended 31 December 2025, the agency fee amounts to R9,920,435 (YTDB: R11,381,448). There was no additional allocation to date.

Interest earned from Current and Non-Current Assets / External Investments:

This reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. For the 6 months ended 31 December 2025, the interest amounts to R2,875,179 (YTDB: R7,192,618). There has been a decrease in the interest rates and lower cash balances that led to the lower interest received.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the 6 months ended 31 December 2025 amounts to R3,680,474 (YTDB: R3,162,693). Overdue debtor accounts were higher than anticipated to date.

Rent on Land:

The income received from rental on land amounts to R296,804 (YTDB: R296,429 for the 6 months ended 31 December 2025). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Operational Revenue:

Operational revenue reflects an amount of R87,985,096 for the 6 months ended 31 December 2025 (YTDB: R108,358,490). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA. The actual amount of R16,6m for the Roads revenue relating to December 2025 does not reflect. A correction will be made in the next reporting period.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the 6 months ended 31 December 2025 amounts to R810,262 (YTDB: R1,695,786). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the 6 months ended 31 December 2025 amounts to R3,678,122 (YTDB: R8,876,528). Majority relates to Health services revenue and Camping fees revenue being less than anticipated to date.

Service Charges:

For the 6 months ended 31 December 2025 the income relating to the Waste management facility was R1,105,000 (YTDB: R23,927,339). The Landfill site is not yet operational to date, therefore the under collection in revenue.

Transfers recognised:

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Act's respectively; as well as allocations received from National Departmental Agencies such as SETA/ NSF funding.

For conditional grants, the revenue is recognised to the extent that expenditure is incurred in accordance with grant conditions. Unconditional grants such as the equitable share are immediately recognised as revenue on receipt.

The first tranche payment of the equitable share grant was received in July 2025 and amounts to R78,344,000. The second tranche was received in December 2025 to the amount of R62,627,000.

The following conditional grant allocations have been received to date:

1. Local Government Finance Management Grant (R1,000,000); Expanded Public Works Programme Grant (R573,000) and Rural Roads Asset Management Grant (R1,990,000) during August 2025.
2. Safety Initiative Implementation - Whole of Society Approach (WOSA) of R1,000,000 during October 2025.
3. Expanded Public Works Programme Grant (R1,032,000) and Fire Services Capacity Building Grant (R3,000,000) during November 2025.
4. Integrated Transport Planning Grant of R982,000 during December 2025.

## Expenditure by Type

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

Refer to the below comparison of the year-to-date expenditure compared to the year-to-date budget:

Expenditure	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Contracted Services	21 132 177	23 264 005	91%	The following Contracted Services sub-categories were less than anticipated to date: - Consultants and Professional Services - Contractors
Depreciation and Amortisation	3 782 023	5 547 678	68%	Provision has been made for depreciation on a portion of the landfill site, which was anticipated to be operational to date.
Employee Related Cost	156 739 347	161 441 357	97%	Variance due to year-end transactions to be provided for in the annual financial statements e.g. post retirement benefits, staff leave provision, etc.
Inventory	-116 247	-89 334	130%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	25 707 057	22 298 098	115%	The following Inventory Consumed sub-categories were higher than anticipated to date: - Consumables - Materials and Supplies
Irrecoverable Debts Written Off	-	825 000	0%	Based on reports submitted to council for approval of write-offs.
Operational Cost	35 366 298	52 745 940	67%	Provision has been made for the contribution to the landfill site rehabilitation cost, which was anticipated to be operational to date.
Remuneration of Councillors	6 793 540	8 164 626	83%	The annual increase as per the government gazette on remuneration for councillors must still be effected.
Transfers and Subsidies (Expenditure)	370 193	674 100	55%	Grants paid as per business plan.
<b>Grand Total</b>	<b>249 774 388</b>	<b>274 871 470</b>	<b>91%</b>	

### Contracted services:

The contracted services for the 6 months ended 31 December 2025 amounts to R21,132,177 (YTDB: R23,264,005). The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services and Contractors.

### Depreciation and amortisation:

Depreciation and amortisation for the 6 months ended 31 December 2025 amounts to R3,782,023 (YTDB: R5,547,678). Provision has been made for depreciation on a portion of the landfill site, which was anticipated to be operational to date.

These items account for non-cash budgeted items. The fixed asset register (FAR) is being implemented at Garden Route DM by the service provider of the financial system. The Asset Verification module has been implemented with the GRAP implementation testing performed for certain areas. Templates were populated for the import of the Excel FAR into the Electronic

FAR. Reconciliations were performed on the data and various set-ups done to movement accounts, etc.

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the 6 months ended 31 December 2025 amounted to R163,532,886 (YTDB: R169,605,983) and represents 65% of the total expenditure to date. The variance is due to year-end transactions to be provided for in the annual financial statements e.g. post-retirement benefits, staff leave provision, etc.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R25,707,057 (YTDB: R22,298,098) for the 6 months ended 31 December 2025. The Inventory Consumed: Consumables & Materials and Supplies were higher than anticipated to date.

Operational costs:

Operational costs for the 6 months ended 31 December 2025 amounts to R35,366,298 (YTDB: R52,745,940).

Provision has been made for the contribution to the landfill site rehabilitation cost, which was anticipated to be operational to date.

The operational costs consist of the following (among other):

1. External Audit fees
2. Travel and Subsistence
3. Operating Projects
4. Bank Charges
5. Advertisements
6. Telephone costs
7. Municipal Accounts
8. Software licenses
9. Internet fees

Transfers and subsidies:

The transfers and subsidies expenditure for the 6 months ended 31 December 2025 amounts to R370,193 (YTDB: R674,100). This relates to grants paid as per business plans.

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

**DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		48	150	150	-	9	75	(66)	-88%	150
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		32	200	200	-	18	100	(82)	-82%	200
Vote 7 - Community Services		508	2 500	3 584	-	-	1 042	(1 042)	-100%	3 584
Vote 8 - Community Services (cont)		46 357	106 071	106 071	188	4 609	52 786	(48 177)	-91%	106 071
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	46 946	108 921	110 005	188	4 636	54 003	(49 367)	-91%	110 005
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		18	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		38	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		292	-	-	-	-	-	-	-	-
Vote 7 - Community Services		2	-	1 000	-	-	-	-	-	1 000
Vote 8 - Community Services (cont)		1 167	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		88	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	13 949	-	1 000	-	-	-	-	-	1 000
<b>Total Capital Expenditure</b>		60 895	108 921	111 005	188	4 636	54 003	(49 367)	-91%	111 005
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		10 260	350	350	-	27	175	(148)	-85%	350
Executive and council		91	-	-	-	-	-	-	-	-
Finance and administration		10 170	350	350	-	27	175	(148)	-85%	350
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 817	3 000	5 084	-	-	1 042	(1 042)	-100%	5 084
Community and social services		941	2 500	4 584	-	-	1 042	(1 042)	-100%	4 584
Sport and recreation		6	-	-	-	-	-	-	-	-
Public safety		1 928	500	500	-	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-	-
Health		1 943	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		45 817	105 571	105 571	188	4 609	52 786	(48 177)	-91%	105 571
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		45 817	105 571	105 571	188	4 609	52 786	(48 177)	-91%	105 571
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	60 895	108 921	111 005	188	4 636	54 003	(49 367)	-91%	111 005
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 934	3 000	5 084	-	-	1 042	(1 042)	-100%	5 084
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		2 934	3 000	5 084	-	-	1 042	(1 042)	-100%	5 084
<b>Borrowing</b>	6	45 817	105 571	105 571	188	4 609	52 786	(48 177)	-91%	105 571
<b>Internally generated funds</b>		12 143	350	350	-	27	175	(148)	-85%	350
<b>Total Capital Funding</b>		60 895	108 921	111 005	188	4 636	54 003	(49 367)	-91%	111 005

The adjusted capital budget for the financial year amounts to **R111,005,257**. For the first 6 months, capital expenditure was **R4,635,847**, representing **4%** of the budget.

Orders to the amount of R2,204,745 were issued as at 31 December 2025. The largest expenditure item on the capital budget (R105,571,286) is the construction of the regional landfill site (actual expenditure on the landfill site (including orders): R5,083,002). Construction commenced to the end of the 2022/2023 financial year.

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

## DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		155 011	56 898	119 025	161 050	119 025
Trade and other receivables from exchange transactions		55 264	64 508	66 183	56 660	66 183
Receivables from non-exchange transactions		46	46	4 652	46	4 652
Current portion of non-current receivables		4 293	4 293	4 293	4 293	4 293
Inventory		3 217	3 049	3 391	3 626	3 391
VAT		11 615	10 678	15 853	14 369	15 853
Other current assets		722	2 700	(1 906)	(374)	(1 906)
<b>Total current assets</b>		<b>230 168</b>	<b>142 172</b>	<b>211 492</b>	<b>239 669</b>	<b>211 492</b>
<b>Non current assets</b>						
Investments		16	16	16	16	16
Investment property		65 730	65 619	65 621	65 666	65 621
Property, plant and equipment		273 555	314 384	316 824	275 844	316 824
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	1 522	1 121	1 522
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(629)	59 935	59 711	(629)	59 711
Other non-current assets						
<b>Total non current assets</b>		<b>339 864</b>	<b>437 579</b>	<b>443 693</b>	<b>342 018</b>	<b>443 693</b>
<b>TOTAL ASSETS</b>		<b>570 032</b>	<b>579 751</b>	<b>655 185</b>	<b>581 688</b>	<b>655 185</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities		6 373	13 255	13 255	6 373	13 255
Consumer deposits		1 336	660	1 381	4 358	1 381
Trade and other payables from exchange transactions		36 875	40 404	40 059	23 200	40 059
Trade and other payables from non-exchange transactions		1 298	640	1 557	6 381	1 557
Provision		32 980	24 793	29 829	32 980	29 829
VAT		10 134	8 983	16 941	13 201	16 941
Other current liabilities						
<b>Total current liabilities</b>		<b>88 995</b>	<b>88 735</b>	<b>103 022</b>	<b>86 493</b>	<b>103 022</b>
<b>Non current liabilities</b>						
Financial liabilities		166 490	92 316	154 443	166 490	154 443
Provision		8 861	13 048	14 473	8 873	14 473
Long term portion of trade payables						
Other non-current liabilities		89 571	135 268	144 855	89 571	144 855
<b>Total non current liabilities</b>		<b>264 922</b>	<b>240 633</b>	<b>313 771</b>	<b>264 934</b>	<b>313 771</b>
<b>TOTAL LIABILITIES</b>		<b>353 917</b>	<b>329 368</b>	<b>416 792</b>	<b>351 427</b>	<b>416 792</b>
<b>NET ASSETS</b>	2	<b>216 115</b>	<b>250 383</b>	<b>238 393</b>	<b>230 260</b>	<b>238 393</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		148 149	212 598	200 605	162 294	200 605
Reserves and funds		67 966	37 786	37 788	67 966	37 788
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>216 115</b>	<b>250 383</b>	<b>238 393</b>	<b>230 260</b>	<b>238 393</b>

## Financial ratios:

<b>Current Ratio:</b>	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
			<b>31 December 2025</b>	<b>30 June 2025</b>
Current Assets			239 669 387	220 813 011
Current Liabilities			86 492 750	73 118 336
Current ratio			<b>2,77</b>	<b>3,02</b> times
<b>Comment</b>				
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities				
The norm is 1.5 - 2.1 times. As at 31 December 2025, GRDM's current ratio is 2,77 times, which is higher than the norm.				

<b>Net debtor days:</b>	((Gross Debtors - Bad debt Provision) / Actual Billed Revenue) × 365			
	Norm: 30 days			
			<b>31 December 2025</b>	<b>30 June 2025</b>
Debtors closing balance after bad debt prov (excl. Roads debtor)			22 149 803	15 172 669
Billed revenue (excl. Roads claim)			17 701 166	45 751 343
			<b>457</b>	<b>121</b> days
<b>Comment</b>				
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.				
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.				
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.				
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.				

<b>Debt to Revenue Ratio:</b>	(Total debt / Total revenue) × 100			
			<b>31 December 2025</b>	
Total debt			171 912 000	
Total budgeted revenue			559 940 364	
			<b>30,70%</b>	
<b>Comment</b>				
The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.				
The municipality has sufficient revenue to cover its debt obligations, as total debt constitutes 30,70% of total budgeted revenue, which is within the norm of 50% or less as per the loan agreement.				

<b>Interest Paid to Total Cost Ratio:</b>	(Interest paid / Total expenditure) × 100			
			<b>31 December 2025</b>	
Interest paid			8 038 812	
Total expenditure			249 891 966	
			<b>3,22%</b>	
<b>Comment</b>				
The purpose of this ratio is to measure GRDM's interest paid compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7,5% (seven-point five percent) of total expenditure.				
The interest paid makes up 3,22% of all expenditure incurred, therefore it is not a significant expenditure item for GRDM and is within the norm of 7,5% or less as per the loan agreement.				

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

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates										
Service charges			49 662	49 662	-	-	24 831	(24 831)	-100%	49 662
Other revenue		128 285	52 598	52 598	(2 993)	19 884	25 384	(5 501)	-22%	52 598
Transfers and Subsidies - Operational		213 186	428 679	429 122	68 492	160 729	207 234	(46 504)	-22%	429 122
Transfers and Subsidies - Capital		5 979	3 000	5 084	-	3 000	1 042	1 958	188%	5 084
Interest		-	12 679	12 679	-	-	6 340	(6 340)	-100%	12 679
Dividends										
<b>Payments</b>										
Suppliers and employees		(305 840)	(538 018)	(537 540)	(27 927)	(164 981)	(266 651)	(101 670)	38%	(537 540)
Interest		(16 807)	(136)	(136)	(1 419)	(6 663)	(68)	6 595	-9706%	(136)
Transfers and Subsidies										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>24 802</b>	<b>8 464</b>	<b>11 470</b>	<b>36 153</b>	<b>11 969</b>	<b>(1 889)</b>	<b>(13 858)</b>	<b>734%</b>	<b>11 470</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments		16	16	16	-	-	-	-		16
<b>Payments</b>										
Capital assets		(43 397)	(108 921)	(111 005)	(216)	(851)	(54 003)	(53 151)	98%	(111 005)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(43 381)</b>	<b>(108 906)</b>	<b>(110 990)</b>	<b>(216)</b>	<b>(851)</b>	<b>(54 003)</b>	<b>(53 151)</b>	<b>98%</b>	<b>(110 990)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing		63 000	118 555	118 555	-	-	118 555	(118 555)	-100%	118 555
Increase (decrease) in consumer deposits		1 336	660	1 381	391	3 021	-	3 021	#DIV/0!	1 381
<b>Payments</b>										
Repayment of borrowing		-	(12 037)	(12 037)	-	-	(5 798)	(5 798)	100%	(12 037)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>64 336</b>	<b>107 179</b>	<b>107 900</b>	<b>391</b>	<b>3 021</b>	<b>112 757</b>	<b>109 736</b>	<b>97%</b>	<b>107 900</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>45 758</b>	<b>6 737</b>	<b>8 380</b>	<b>36 327</b>	<b>14 138</b>	<b>56 866</b>			<b>8 380</b>
Cash/cash equivalents at beginning:		156 816	52 614	155 011	155 011	155 011	155 011			155 011
Cash/cash equivalents at month/year end:		202 573	59 352	163 391	191 338	169 149	211 877			163 391

The municipal bank balance at 31 December 2025 totals R76,901,357. The fixed investments totals R62,250,512 with call account deposits of R4,889,576. Total cash available at month-end is therefore R144,041,444.

**PART 2 – SUPPORTING DOCUMENTATION**

**SECTION 5 – DEBTORS' ANALYSIS**

**Supporting Table SC3**

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	11	11	11	-	-
Interest on Arrear Debtor Accounts	1810	337	350	350	350	349	363	2 573	15 731	20 403	19 365	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	22 255	12 694	391	1 632	878	346	21 919	35 646	95 760	60 421	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>22 592</b>	<b>13 044</b>	<b>741</b>	<b>1 981</b>	<b>1 227</b>	<b>709</b>	<b>24 492</b>	<b>51 388</b>	<b>116 174</b>	<b>79 797</b>	-	-
<b>2024/25 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	151	36	36	36	36	37	315	4 809	5 455	5 233	-	-
Commercial	2300	22 459	10 965	382	383	391	393	2 875	43 738	81 606	47 780	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	(19)	2 023	323	1 563	800	279	21 301	2 841	29 112	26 784	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>22 592</b>	<b>13 044</b>	<b>741</b>	<b>1 981</b>	<b>1 227</b>	<b>709</b>	<b>24 492</b>	<b>51 388</b>	<b>116 174</b>	<b>79 797</b>	-	-

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

Most 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 has implemented an electronic system which will assist in the future with disputes.

The municipality is required to submit debtors aged analysis data strings monthly.

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

## SECTION 6 – CREDITORS' ANALYSIS

### Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	1 160	218	277	5	1	-	765	2 426	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>-</b>	<b>1 160</b>	<b>218</b>	<b>277</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>765</b>	<b>2 426</b>	<b>-</b>	<b>-</b>

The municipality is required to submit creditors aged analysis data strings monthly.

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

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

## SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

### 7.1 Investment monitoring information

The municipality invests surplus funds to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council. Monies were invested for longer periods to maximise investment revenue.

	Balance as at 1 December 2025	Movements for the month			Balance as at 31 Decemebr 2025	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
					Month	Year to date	
<b>Garden Route District Municipality</b>							
Standard Bank	21 471 137,50	9 179 784,25	-	135 296,75	12 426 650,00	135 296,75	
ABSA	24 603 060,00	6 118 841,10	-	158 976,10	18 643 195,00	158 976,10	
African Bank	46 177 458,33	15 318 184,93	-	321 393,27	31 180 666,67	321 393,27	
<b>BANK DEPOSITS</b>	<b>92 251 655,83</b>	<b>30 616 810,28</b>	<b>-</b>	<b>615 666,12</b>	<b>62 250 511,67</b>	<b>615 666,12</b>	
						<b>2 867 321,95</b>	

## 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 - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1.2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		187 442	194 162	194 162	63 180	143 912	89 754	54 159	60,3%	194 162
Local Government Equitable Share		182 224	188 026	188 026	62 627	140 971	86 686	54 285	62,6%	188 026
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		952	1 000	1 000	26	427	500	(73)	-14,7%	1 000
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	177	818	1 147	(328)	-28,7%	2 293
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	350	1 696	1 421	275	19,3%	2 843
<b>Provincial Government:</b>		957	1 000	1 043	8	27	522	(494)	-94,8%	1 043
Capacity Building (Monetary)		957	1 000	1 043	8	27	522	(494)	-94,8%	1 043
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		23 006	19 342	19 742	3 290	8 026	9 871	(1 844)	-18,7%	19 742
Other Grants Received		23 006	19 342	19 742	3 290	8 026	9 871	(1 844)	-18,7%	19 742
<b>Total Operating Transfers and Grants</b>	5	211 404	214 504	214 947	66 477	151 966	100 146	51 820	51,7%	214 947
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		5 057	3 000	5 084	-	-	1 042	(1 042)	-100,0%	5 084
Infrastructure (Monetary)		-	-	-	-	-	-	-	-	-
Infrastructure (In Kind)		2 493	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		2 563	3 000	5 084	-	-	1 042	(1 042)	-100,0%	5 084
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	5 057	3 000	5 084	-	-	1 042	(1 042)	-100,0%	5 084
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	216 461	217 504	220 031	66 477	151 966	101 188	50 778	50,2%	220 031

## 8.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		190 551	222 351	222 006	16 714	108 325	113 292	(4 967)	-4,4%	222 006
Local Government Equitable Share		185 519	216 215	215 870	16 161	105 488	110 742	(5 254)	-4,7%	215 870
Energy efficiency and demand side management grant		(1)	–	–	–	–	–	–	–	–
Local government financial management grant		900	1 000	1 000	26	427	275	151	54,9%	1 000
Municipal systems improvement grant		–	–	–	–	–	–	–	–	–
Public transport network grant		–	–	–	–	–	–	–	–	–
Expanded public works programme integrated grant		1 545	2 293	2 293	177	824	1 146	(323)	-28,1%	2 293
Rural roads assets management systems grant		2 588	2 843	2 843	350	1 586	1 128	458	40,6%	2 843
<b>Provincial Government:</b>		178 749	216 437	216 120	17 214	104 624	101 758	2 866	2,8%	216 120
Infrastructure (Monetary)		171 786	212 955	212 195	16 680	103 115	99 784	3 331	3,3%	212 195
Capacity Building (Monetary)		6 963	3 482	3 925	534	1 509	1 974	(465)	-23,5%	3 925
Capacity Building (In Kind)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		18 574	16 860	16 860	2 270	6 125	8 092	(1 967)	-24,3%	16 860
Expenditure on Other Grants		18 574	16 860	16 860	2 270	6 125	8 092	(1 967)	-24,3%	16 860
<b>Total operating expenditure of Transfers and Grants:</b>		387 875	455 648	454 986	36 198	219 073	223 141	(4 068)	-1,8%	454 986
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		2 934	3 000	5 084	–	–	1 042	(1 042)	-100,0%	5 084
Capacity Building (Monetary)		2 934	3 000	5 084	–	–	1 042	(1 042)	-100,0%	5 084
District Municipality:		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
Expenditure on Other Grants		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		2 934	3 000	5 084	–	–	1 042	(1 042)	-100,0%	5 084
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		390 809	458 648	460 070	36 198	219 073	224 183	(5 110)	-2,3%	460 070

## 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 - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		9 568	10 724	10 714	757	4 759	5 690	(931)	-16%	10 714
Pension and UIF Contributions		559	534	534	32	251	256	(4)	-2%	534
Medical Aid Contributions		129	130	130	14	70	80	(10)	-13%	130
Motor Vehicle Allowance		2 530	2 001	1 959	69	439	1 009	(570)	-56%	1 959
Cellphone Allowance		1 102	995	995	73	448	522	(74)	-14%	995
Housing Allowances		-	41	41	-	-	22	(22)	-100%	41
Other benefits and allowances		65	825	860	145	827	585	242	41%	860
<b>Sub Total - Councillors</b>		<b>13 953</b>	<b>15 251</b>	<b>15 234</b>	<b>1 090</b>	<b>6 794</b>	<b>8 165</b>	<b>(1 371)</b>	<b>-17%</b>	<b>15 234</b>
<b>% increase</b>	4		<b>9,3%</b>	<b>9,2%</b>						<b>9,2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5 692	5 057	5 057	414	2 502	1 588	914	58%	5 057
Pension and UIF Contributions		762	529	529	39	237	259	(23)	-9%	529
Medical Aid Contributions		265	300	300	23	137	150	(13)	-9%	300
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		586	1 056	1 056	-	-	720	(720)	-100%	1 056
Motor Vehicle Allowance		1 444	3 015	3 015	383	1 893	1 502	391	26%	3 015
Cellphone Allowance		137	147	147	11	69	73	(5)	-6%	147
Housing Allowances		180	192	192	5	70	96	(26)	-27%	192
Other benefits and allowances		25	26	26	3	16	13	3	25%	26
Payments in lieu of leave		-	188	188	-	-	94	(94)	-100%	188
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		89	-	-	-	114	-	114	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 180</b>	<b>10 510</b>	<b>10 510</b>	<b>877</b>	<b>5 037</b>	<b>4 495</b>	<b>542</b>	<b>12%</b>	<b>10 510</b>
<b>% increase</b>	4		<b>14,5%</b>	<b>14,5%</b>						<b>14,5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		188 027	191 209	190 960	15 205	92 411	94 554	(2 143)	-2%	190 960
Pension and UIF Contributions		30 263	33 631	33 977	2 607	15 782	17 233	(1 451)	-8%	33 977
Medical Aid Contributions		37 523	36 702	36 706	2 264	13 684	16 068	(2 384)	-15%	36 706
Overtime		5 244	2 731	2 714	726	1 936	1 028	909	88%	2 714
Performance Bonus		16 385	14 138	13 353	2 701	14 431	12 692	1 738	14%	13 353
Motor Vehicle Allowance		13 597	14 020	13 920	1 045	6 261	6 961	(700)	-10%	13 920
Cellphone Allowance		142	124	140	10	63	71	(7)	-10%	140
Housing Allowances		2 785	2 707	2 719	205	1 235	1 368	(134)	-10%	2 719
Other benefits and allowances		6 269	6 124	6 203	501	2 817	3 385	(567)	-17%	6 203
Payments in lieu of leave		3 821	5 949	5 961	584	2 833	2 189	644	29%	5 961
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		788	1 073	1 789	-	-	1 253	(1 253)	-100%	1 789
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		549	461	461	48	249	144	104	72%	461
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>305 394</b>	<b>308 870</b>	<b>308 905</b>	<b>25 895</b>	<b>151 702</b>	<b>156 946</b>	<b>(5 244)</b>	<b>-3%</b>	<b>308 905</b>
<b>% increase</b>	4		<b>1,1%</b>	<b>1,1%</b>						<b>1,1%</b>
<b>Total Parent Municipality</b>		<b>328 528</b>	<b>334 630</b>	<b>334 649</b>	<b>27 862</b>	<b>163 533</b>	<b>169 606</b>	<b>(6 073)</b>	<b>-4%</b>	<b>334 649</b>
			<b>1,9%</b>	<b>1,9%</b>						<b>1,9%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>328 528</b>	<b>334 630</b>	<b>334 649</b>	<b>27 862</b>	<b>163 533</b>	<b>169 606</b>	<b>(6 073)</b>	<b>-4%</b>	<b>334 649</b>
<b>% increase</b>	4		<b>1,9%</b>	<b>1,9%</b>						<b>1,9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>314 575</b>	<b>319 379</b>	<b>319 414</b>	<b>26 773</b>	<b>156 739</b>	<b>161 441</b>	<b>(4 702)</b>	<b>-3%</b>	<b>319 414</b>

Remuneration related expenditure (councillors and staff) for the 6 months ended 31 December 2025 amounted to R163,532,886 (YTDB: R169,605,983) of an adjusted budget amount of R334,648,864.

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

The measurement of the performance of the municipality in terms of the implementation of the Service Delivery and Budget Implementation plan are dealt with separately. A separate report will be tabled with regards to the SDBIP.

**SECTION 11 – CAPITAL PROGRAMME PERFORMANCE**

The adjusted capital budget for the financial year amounts to **R111,005,257**. For the first 6 months, capital expenditure was **R4,635,847**, representing **4%** of the budget.

Orders to the amount of R2,204,745 were issued as at 31 December 2025. The largest expenditure item on the capital budget (R105,571,286) is the construction of the regional landfill site (actual expenditure on the landfill site (including orders): R5,083,002). Construction commenced to the end of the 2022/2023 financial year.

SCOA config	No.	Project description	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71207104112	1	Wireless Access Points	11 000	10 272	Completed	Completed
71213102466	2	Furniture / Equipment (Insurance Refunds)	137 500	-	Not Started	No challenges anticipated
71213102467	3	Office Furniture	12 500	8 843	In progress	No challenges anticipated
71601102327	4	Equipment	1 868 000	-	Orders issued to suppliers	No challenges anticipated
71601103126	5	Building of Disaster Management Store	1 000 000	-	Not Started	No challenges anticipated
71601330025	6	Hover Craft	1 382 000	-	Orders issued to suppliers	No challenges anticipated
71801330005	7	Moveable 10'000 liter Water Tank	54 971	-	Not Started	No challenges anticipated
71801330007	8	Flat bed (to be used for District Hook Lift Truck)	88 000	-	Not Started	No challenges anticipated
71801330008	9	Mobile Generator Trailer	191 000	-	Orders issued to suppliers	No challenges anticipated
71207230011	10	Type-C Docking Stations	8 000	7 928	Completed	Completed
71207230012	11	Wireless Radio Link (York Street - Mission Street)	73 000	-	Not Started	No challenges anticipated
71207230013	12	Desktop Computers (PC)	108 000	-	Orders issued to suppliers	No challenges anticipated
72305230111	13	Hazardous Materials Equipment	500 000	-	Not Started	No challenges anticipated
74402100901	14	Landfill Site: PPE	105 571 286	4 608 803	Orders issued to suppliers	Weekly progress provided to Management Committee and standing agenda item in Council meetings
<b>Totals</b>			<b>111 005 257</b>	<b>4 635 847</b>		
<b>Commitments against capital for the month December 2025</b>						
71601102327	4	Equipment		161 573		
71601330025	6	Hover Craft		1 381 073		
71801330008	9	Mobile Generator Trailer		102 364		
71207230013	12	Desktop Computers (PC)		85 536		
74402100901	14	Landfill Site: PPE		474 199		
<b>Total Commitments</b>				<b>2 204 745</b>		

**SECTION 12 – MUNICIPAL MANAGER'S QUALITY CERTIFICATION**

54 York Street,  
George  
Western Cape  
6529

PO Box 12,  
George,  
Western Cape  
6530

Tel: 044 803 1300  
Fax: 096 555 6303  
E-mail: info@gardenroute.gov.za  
www.gardenroute.gov.za

**OFFICE OF THE MUNICIPAL MANAGER**

Enquiries: Louise Hoek  
Reference: 6/1/1 – 25/26  
Date: 13 January 2026

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 period ended **31 DECEMBER 2025**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name LUSANDA MEMZE

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

Signature 

Date 13/01/2026



**PART 3: PERFORMANCE MANAGEMENT**

**Section 72 – Non-Financial Report**

**July 2025 - December 2025**

**2025/2026**

MID-YEAR PERFORMANCE ASSESSMENT FOR GARDEN ROUTE DISTRICT MUNICIPALITY

**General**

## **Purpose of Report**

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period

1 July 2025 to 31 December 2025.

### **1. Summary**

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

### **2. Constitutional and Policy Implications**

The process is currently driven by legislation. A reviewed policy has been approved.

### **3. Legal Implications**

3.1 Section 72 (1), Local Government: Municipal Finance Management Act, 2003 (Act 55 of 2003), **referred to as the MFMA**

3.2 Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (Chapter 6 and sections 16 and 26 of Chapters 4 and 5, respectively), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003)

### **4. Background**

4.1 In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year;

- (a) assess the performance of the municipality during the first half of the financial year, taking into account-
  - (i) the monthly statements referred to in section 71 for the first half of the financial year;
  - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
  - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
  - (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and
- (b) submit a report on such assessment to-
  - (i) the Mayor of the municipality
  - (ii) the National Treasury; and
  - (iii) the relevant Provincial Treasury

4.2 Thereafter, the mayor must, in terms of Section 54 (1)-

- (a) consider the report
- (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) issue any appropriate instructions to the accounting officer to ensure-
  - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
  - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
- (b) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (c) submit the report to the council by 31 January of each year

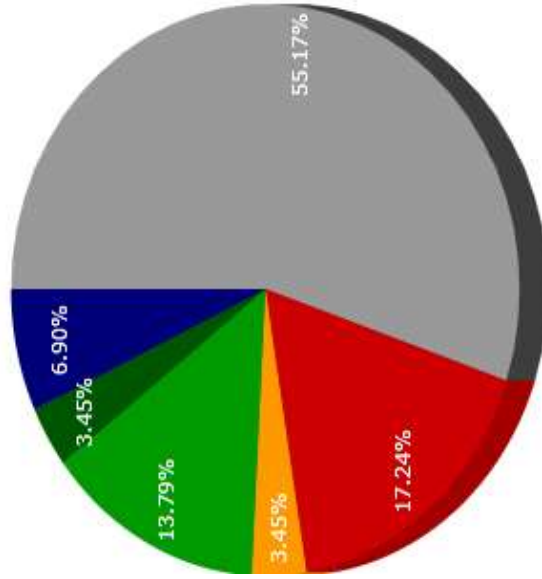
5. Top Level Service Delivery and Budget Implementation Plan (SDBIP)

6. Notification for Council

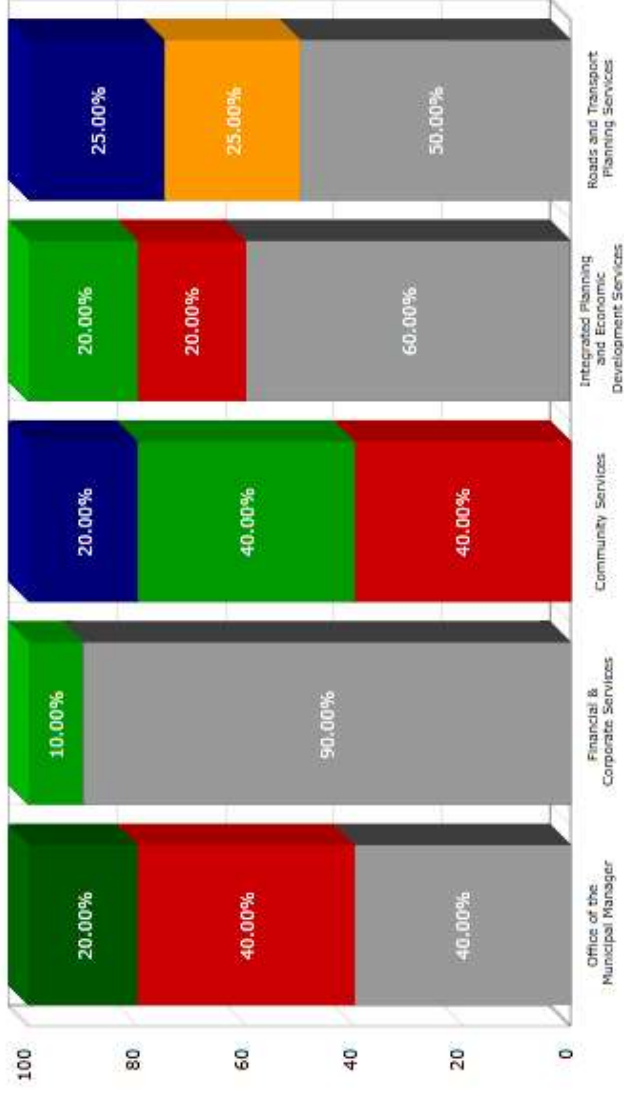
# Top Layer KPI Report

Report drawn on 19 January 2026 at 15:59  
for the months of Quarter ending September 2025 to Quarter ending December 2025.

## Garden Route District Municipality



## Responsible Directorate



		Responsible Directorate					[Unspecified]
		Office of the Municipal Manager	Financial & Corporate Services	Community Services	Integrated Planning and Economic Development Services	Roads and Transport Planning Services	
Not Yet Applicable	16 (55.17%)	2 (40.00%)	9 (90.00%)	-	3 (60.00%)	2 (50.00%)	-
Not Met	5 (17.24%)	2 (40.00%)	-	2 (40.00%)	1 (20.00%)	-	-
Almost Met	1 (3.45%)	-	-	-	-	1 (25.00%)	-
Met	4 (13.79%)	-	1 (10.00%)	2 (40.00%)	1 (20.00%)	-	-
Well Met	1 (3.45%)	1 (20.00%)	-	-	-	-	-
Extremely Well Met	2 (6.90%)	-	-	1 (20.00%)	-	1 (25.00%)	-
Did Not Occur	-	-	-	-	-	-	-
<b>Total:</b>	<b>29</b>	<b>5</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>-</b>
	<b>100%</b>	<b>17.24%</b>	<b>34.48%</b>	<b>17.24%</b>	<b>17.24%</b>	<b>13.79%</b>	<b>-</b>

**Performance Key:**

**KPI not applicable = Target not set for the term under review**

**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**

OFFICE OF THE MUNICIPAL MANAGER									
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025			Yearly Target	Year to Date
					Target	Actual	R		
TL1	Complete 85% of the Risk Based Audit Plan (RBAP) for the 2024/25 financial year by 30 June 2026 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and planned tasks in the RBAP) x 100]	% of the Risk Based Audit Plan completed by 30 June 2026	Good Governance	90%	25%	27%	G2	90%	27%
TL2	The percentage of the municipal capital budget spent on capital projects by 30 June 2026 [(Actual amount spent on capital projects /Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2026	Financial Viability	26%	15%	6%	R	95%	6%
TL3	Compile and submit the final Oversight Report for 2024/25 to Council by 31 March 2026	Final Oversight Report for 2024/25 submitted to Council for adoption by 31 March 2026	Good Governance	New KPI	N/A	N/A	N/A	1	N/A

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment		
TL4	Submit an Operation Clean Audit Report (OPCAR) progress report to the Management Public Accounts Committee (MPAC) on a quarterly basis	Number of OPCAR reports submitted to MPAC	Good Governance	New KPI	2	1	R	No MPAC in the first quarter. Was submitted in October for the second quarter.	4	1
TL5	Award 5 external bursaries to qualifying candidates by 31 March 2026	Number of external bursaries awarded by 31 March 2026	Skilled Workforce and Community	20	N/A	N/A	N/A	-	5	N/A

FINANCIAL & CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025			Corrective Measures/ Comment	Yearly Target	Year to Date
					Target	Actual	R			
TL6	Achieve cash coverage ratio of 3 months. Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2024[(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 Disposal of Assets)]	Number of months that available cash is sufficient to cover the monthly operating expenditure	Financial Viability & Sustainability	4.3	N/A	N/A	-	3	N/A	
TL7	Achieve a current ratio of 1.5 (Current assets : Current liabilities) by 30 June 2026	Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2026	Financial Viability & Sustainability	2.56	N/A	N/A	-	1.50	N/A	
TL8	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	Financial Viability & Sustainability	36.11%	N/A	N/A	-	45%	N/A	
TL9	Compilation of the Annual Financial Statements (AFS) for the 2024/25 financial year and submit to the Auditor-General (AG) by 31 August 2025	Compilation and submission of the AFS to the AG by 31 August 2025	Financial Viability & Sustainability	1	G	1	-	1	1	

FINANCIAL & CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment		
TL10	Compile the Mid-year Financial Statements for the 2025/26 financial year and submit to Audit and Performance Audit Committee (APAC) by 28 February 2026	Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2026	Financial Viability & Sustainability	1	N/A	N/A	N/A	-	1	N/A
TL11	Spend 1% of personnel budget on training by 30 June 2026 [(Actual total training expenditure/total personnel budget) x 100]	% of the personnel budget spent on training by 30 June 2026	Skilled Workforce and Community	1%	N/A	N/A	N/A	-	1	N/A
TL12	Limit vacancy rate to 10% of budgeted post by 30 June 2026[(Number of funded posts vacant/number of funded posts) x 100]	% vacancy rate	Skilled Workforce and Community	5.02%	N/A	N/A	N/A	-	10%	N/A
TL13	Award 8 internal bursaries to qualifying candidates by 31 March 2026	Number of internal bursaries awarded by March 2026	Skilled Workforce and Community	New KPI	N/A	N/A	N/A	-	8	N/A
TL14	Create training opportunities for EPWP appointees by 30 June 2026	Number of training opportunities created for EPWP appointees by 30 June 2026	Skilled Workforce and Community	New KPI	N/A	N/A	N/A	-	40	N/A
TL15 (Current: TL 14)	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2025/26 financial year in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	Number of people appointed in the three highest levels of management in compliance with the municipality's approved employment equity plan	Skilled Workforce and Community	1	N/A	N/A	N/A	-	1	N/A

## INTEGRATED PLANNING AND ECONOMIC DEVELOPMENT SERVICES

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment		
TL16	Create job opportunities through the Expanded Public Works Programme (EPWP) for the organisation by 30 June 2026	Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2026	Growing an Inclusive District Economy	274	N/A	N/A	-	250	N/A	
TL17	Compile and submit the Final Annual Report for Garden Route District Municipality for 2024/25 to Council by 31 December 2025	Final Annual Report (GRDM) for 2024/25 submitted to Council by 31 December 2025	Good Governance	1	R	0	The Tabling of the Annual Report was delayed due to the outstanding finalisation of the Auditor-General's audit report which forms part of the Final Annual Report in terms of MFMA Requirements. The Annual Report will be tabled after receipt of the final audit report.	1	0	
TL18	Review and submit the Integrated Development Plan (IDP) for the 2022-2027 period to Council by 31 May 2026	IDP Review submitted to Council by 31 May 2026	Good Governance	1	N/A	N/A	-	1	N/A	
TL19	Review and submit the Spatial Development Framework to Council for the period 2026-2030 by 30 June 2026	Submission of the SDF to Council by 30 June 2026	Good Governance	New KPI	N/A	N/A	-	1	N/A	
TL20 (Current: TL 29)	Report half yearly to Council on the progress in terms of the Growth and Development Strategy initiatives within the district	Number of reports submitted	Good Governance	2	G	1	-	2	1	

COMMUNITY SERVICES											
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025				Corrective Measures/ Comment	Yearly Target	Year to date
					Target	Actual	R	Target			
TL21 (Current: TL20)	Quarterly report on the conclusion of the MFMA Sec 33(Regional Waste Management Facility)	Number of reports submitted to Council	Sustainable Environmental Management and Public Safety	New KPI	2	2	G	-	4	2	
TL22 (Current: TL21)	Compile a one District Integrated Veld Fire Management Plan by 30 September 2025	Plan compiled and submitted to Council	Sustainable Environmental Management and Public Safety	New KPI	1	1	G	-	1	1	
TL23 (Current: TL 22)	Compile a one Fire Master Plan by 30 September 2025	Plan compiled and submitted to Council	Sustainable Environmental Management and Public Safety	New KPI	1	1	G	-	1	1	
TL24 (Current: TL 23)	Execute 4 emission testing (air quality) initiatives by 30 June 2026	Number of emission testing (air quality) initiatives executed by 30 June 2026	Sustainable Environmental Management and Public Safety	New KPI	2	3	B	-	3	3	
TL25 (Current: TL 24)	Spend 95% of the project budget for the Regional Landfill Facility by 30 June 2026 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	Healthy and Socially Stable Communities	26%	30%	17%	R	Tender was approved. New contractor will start in February 2026. 16% expenditure as at October 2025, 1% as at December 2025	95%	17%	

ROADS AND TRANSPORT PLANNING SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	July – December 2025			Yearly Target	Year to date	
					Target	Actual	R			Corrective Measures/Comment
TL26 (Current: TL 25)	Create 60 job opportunities through the Roads Services by 30 June 2026	Number of Jobs created by 30 June 2026	Skilled Workforce and Community	143	0	48	B	-	60	48
TL27 (Current: TL 26)	Spent 95% of the roads budget allocation by 31 March 2026 (Actual expenditure divided by approved allocation received)	% of the roads spent by 31 March 2026	Sustainable Environmental Management and Public Safety	100.79%	50%	48.25%	O	Reseal is scheduled for the hottest months of the year. More reseal will commence as from January 2026	95%	48.25%
TL28 (Current: TL27)	Reseal 25 km of roads by 30 June 2026	Number of km's of roads resealed	Financial Viability and Sustainability	25.98	N/A	N/A	N/A	-	25	N/A
TL29 (Current: TL28)	Regravel 35km of roads by 30 June 2026	Number of km's of roads regaveled	Bulk Infrastructure Coordination	7.34	N/A	N/A	N/A	-	35	N/A

**Note of consideration:**

The numbering on the electronic system and the website of the Top Level SDBIP for the 2025/2026 financial year must be changed as listed within this document.

This to establish consistent alignment between the documentation and the electronic system.

These changes, as approved by Council, will be implemented as from January 2026.

**BACK TO AGENDA**