



Notice is hereby given in terms of Section 29 of the Local Government: Municipal Structures Act, Act 117 of 1998, that a **COUNCIL MEETING** of the 2021/2026 term of the Garden Route District Municipality will be held at the CA Robertson Council Chambers and via Zoom on **WEDNESDAY, 25 FEBRUARY 2026** at **10:00** to consider the items as set out in the agenda.

*Kennis geskied hiermee ingevolge Artikel 29 van die Wet op Plaaslike Regering: Munisipale Strukture, 1998, Wet 117 van 1998, dat 'n **RAADSVERGADERING** van die 2021/2026 termyn van die Garden Route Distriksmunisipaliteit gehou sal word in die CA Robertson Raadsaal en via Zoom op **WOENSDAG, 25 FEBRUARIE 2026** om **10:00** ten einde oorweging aan die items soos in die agenda uiteengesit, te skenk.*

Kukhutshwe isaziso ngokwemiqathango yoMhlathi 29 woRhulumente Basekhaya: Umthetho Wezolawulo loMasipala, 1998, uMthetho 117 wango 1998, sokuba **INTLANGANISO YEBHUNGA** yexesha lika 2021/2026 loMasipala Wesithili se Garden Route izakubanjelwa kwiGumbi leBhunga CA Robertson nango ngo Zoom **NGOLWESITHATHU, 25 KWEYOMDUMBA 2025** ngentsimbi ye **10:00** ukuqwalasela imiba ebekwe kwi agenda.

ALD GR WOLMARANS
SPEAKER
SPEAKER
SOMLOMO

MG STRATU
 Municipal Manager
Munisipale Bestuurder
 Mphathi Masipala

Date: 20 February 2026
ADDENDUM

AGENDA

1. OPENING AND WELCOMING / OPENING EN VERWELKOMING / UVULO NOLWAMKELO
2. EVACUATION PROCEDURES / ONTRUIMINGSPROSEDURES / INKQUBO YOKUFUDUSWA
3. SILENT PRAYER (MEDITATION) / STILLE GEBED (MEDITASIE) / UMTHANDAZO OTHULEYO
4. ATTENDANCE OF MEMBERS / BYWONING VAN LEDE / AMALUNGU AKHOYO
 - 4.1 COUNCILLORS PRESENT / RAADSLEDE TEENWOORDIG / OOCEBA ABAKHOYO
 - 4.2 COUNCILLORS WITH LEAVE / RAADSLEDE MET VERLOF / OOCEBA ABAKWIKHEFU
 - 4.3 COUNCILLORS WITHOUT LEAVE / RAADSLEDE SONDER VERLOF / OOCEBA ABANGEKHO KWIKHEFU
5. NOTING OF THE PROVISIONS OF SCHEDULE 7 (CODE OF CONDUCT FOR COUNCILLORS) OF THE LOCAL GOVERNMENT MUNICIPAL STRUCTURES AMENDMENT ACT, 2021 / KENNISNAME VAN DIE VOORSKRIFTE VAN SKEDULE 7 (GEDRAGSKODE VIR RAADSLEDE) VAN DIE PLAASLIKE REGERING MUNISIPALE AANGEPASTE STRUKTURE WET, 2021 / UQWALASELO LWEMITHETHO-NEMIMISELO YOLUHLU 7 (INDLELA YOKUZIPHATHA KOOCEBA) LOMTHETHO WORHULUMENTE BASEKHAYA WESIMO SOMASIPALA OLUNGISIWEYO WANGO 2021
6. DISCLOSURE OF INTERESTS BY COUNCILLORS AND OFFICIALS / VERKLARING VAN BELANGE DEUR RAADSLEDE EN AMPTENARE / UKUCHAZWA KOMDLA NGOOCEBA KUNYE NAMAGOSA

7	COMMUNICATIONS BY THE SPEAKER / MEDEDELINGS DEUR DIE SPEAKER / UNXIBELELWANO LUKASOMLOMO
8	COMMUNICATIONS BY THE EXECUTIVE MAYOR / MEDEDELINGS DEUR DIE UITVOERENDE BURGEMEESTER / UNXIBELELWANO LUKA SODOLOPHU
9.	COMMUNICATIONS BY THE MUNICIPAL MANAGER / MEDEDELINGS DEUR DIE MUNISIPALE BESTUURDER / UNXIBELELWANO LOMPHATHI MASIPALA

ITEMS FOR DISCUSSION / ITEMS VIR BESPREKING / IINGONGOMA EMAZIXOXWE		
SECTION B		
REPORTS FROM THE EXECUTIVE MAYOR / VERSLAE VANAF DIE UITVOERENDE BURGEMEESTER / IMIBA EVELA KUSODOLOPHU		
B.1	SECOND ADJUSTMENTS BUDGET 2025/2026 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / TWEEDE AANSUIWERINGSBEGROTING 2025/2026 MEDIUM TERMYN EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / ULUNGELEWANISO LWESITHATHU LOLWABIWO-MALI LUKA 2025/2026 LWENGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENKCITHO (MTREF) <i>Refer Report from the Executive Mayor (Ald M Kruger)</i>	4 – 60

1. SECOND ADJUSTMENTS BUDGET 2025/2026 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / TWEDE AANSUIWERINGSBEGROTING 2025/2026 MEDIUM TERM EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / ULUNGELEWANISO LWESITHATHU LOLWABIWO-MALI LUKA 2025/2026 LWENGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENCITHO(MTREF)

(6/18/7)

19 February 2026

REPORT FROM THE EXECUTIVE MAYOR (M KRUGER)

2. PURPOSE OF THE REPORT

The report is tabled to council in terms of section 28(2) (Municipal Adjustments Budgets) as required in terms of the Municipal Finance Management Act 56 of 2003.

3. DELEGATED AUTHORITY

Council

4. EXECUTIVE SUMMARY

The Municipal Budget and Reporting Regulations (MBRR) regulation 23(1) states –

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

The MBRR regulation 23(3) states-

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget

referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

This sub regulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments through an adjustments budget are approved for spending as soon as possible to minimise the possibility of underspending.

The Executive Mayor must table an adjustments budget to Council for consideration and approval.

Garden Route District Municipality (GRDM) received an additional allocation from Provincial government (Provincial Gazette 9194) as follows:

1. Western Cape Financial Management Capability Grant (R150,000):

Training and Development Transfers and Subsidies – Bursary Programme

The GRDM also received an additional multi-year allocation from the **National Skills Fund (NSF)**, of which an amount of **R5,56 million** is included in the adjustments budget for implementation of the municipality's NSF projects.

The above revenue has been included in this adjustments budget.

RECOMMENDATIONS

That Council take the following resolutions:

(1) That the Second Adjustments Budget of Garden Route District Municipality for the financial year 2025/2026 as set out in the schedules contained in Section 4 be **approved**:

- i) Table B1 Adjustments Budget Summary;
- ii) Table B2 Adjustments Budget Financial Performance (by functional classification);
- iii) Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote);
- iv) Table B4 Adjustments Budget Financial Performance (revenue and expenditure); and

- v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- 2) Council approves the Adjustment Operating Expenditure Budget of **R482,311,362.**
 - 3) Council approves the Adjustment Operating Revenue Budget of **R487,769,082.**
 - 4) Council approves the Adjustment Capital Budget of **R72,579,843.**
 - 5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/26 financial year be compiled and tabled to the Executive Mayor for approval and to also ensure that the Executive Managers' KPI's are aligned to the budget.
 - 6) That the Executive Mayor be mandated to lead a process of engaging with all relevant Intergovernmental Stakeholders to discuss and come up with solutions to the impact on the budget, of the decision to transfer the Roads Agency Function to DOI.

AANBEVELINGS

Dat die Raad die volgende resolusies aanvaar:

- (1) *Dat die Tweede Aangepaste Begroting van Garden Route Distriksmunisipaliteit vir die finansiële jaar 2025/2026 soos vervat in die skedules van Seksie 4 goedgekeur word:*
 - i. *Tabel B1 Aangepaste Begrotings Opsomming;*
 - ii. *Tabel B2 Aangepaste Begroting Finansiële Prestasie (volgens funksionele klassifikasie);*
 - iii. *Tabel B3 Aangepaste Begroting Finansiële Prestasie (inkomste en uitgawes volgens pos);*
 - iv. *Tabel B4 Aangepaste Begroting Finansiële Prestasie (volgens inkomste en uitgawes); en*

v. *Tabel B5 Aangepaste Kapitale Begroting (volgens pos en finansieringsbron)*

(2) *Die Raad die Aangepaste Uitgawe Begroting van **R482,311,362** goedkeur.*

(3) *Die Raad die Aangepaste Inkomste Begroting van **R487,769,082** goedkeur.*

(4) *Die Raad die Aangepaste Kapitaal Begroting van **R72,579,843** goedkeur.*

5) *Dat die hersiende Dienslewering- en Begrotings Implementerings Plan vir 2025/2026 opgestel en aan die Uitvoerende Burgermeester voorgelê word vir goedkeuring, en ook om te verseker dat die Uitvoerende Bestuurders se SPA in lyn is met die begroting.*

6) *Dat die Uitvoerende Burgemeester die mandaat verkry om 'n proses te lei om met alle relevante Interregeringsbelanghebbendes besprekings te lei om die impak op die begroting van die besluit om die Paaie Agentskapfunksie na DVI oor te dra, te bespreek en oplossings te vind.*

IZINDULULO

Sesokuba iBhunga lithathe ezi zigqibo zilandelayo:

(1) Sesokuba ulwabiwo-mali olulungisiweyo lwesibini loMasipala Wesithili se Garden Route kunyakamali ka 2025/2026 njengoko kuchaziwe kuluhlu oluqulwathwe kuMhlathi 4 luphunyezwe:

- i. Table B1 Ushwankathelo loLwabiwo-Mali Olu-Lungisiweyo
- ii. Table B2 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ngokwendlela ezifanelekileyo);
- iii. Table B3 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ingeniso nencitho ngokwevoti yomasipala);

- iv. Table B4 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ingeniso ngokovimba); kunye
 - v. Table B5 Ulwabiwo-Mali Olulungisiweyo Incitho Yenkunzi (ngokwevoti yomasipala kunye nenxaso yovimba)
- (2) IBhunga liphumeze Ulwabiwo-Mali Olu-Lungisiweyo Lencitho Eqhubayo ye **R482,311,362**.
 - (3) IBhunga liphumeze uLwabiwo-Mali Oluqhubayo Lwengeniso noluyi **R487,769,082**.
 - (4) IBhunga liphumeze Ulwabiwo-Mali Oluyinkunzi Olu-Lungisiweyo lwe **R72,579,843**.
 - (5) Sesokuba iSicwangciso soHlelo lweNkonzo kunye nokuPhunyezwa koHlahlo-lwabiwo-mali (SDBIP) esihlaziyiweyo sonyaka-mali ka-2025/26 siqulunqwe kwaye sithiqwe thacha nguSodolophu yoLawulo ukuze siphunyezwe kwaye kuqinisekise ukuba iiKPI zabaPhathi boLawulo ziyahambelana nohlahlo-lwabiwo-mali.
 - 6) Sesokuba uSodolophu yoLawulo ayalelwe ukuba akhokele inkqubo yokunxibelelana nabo bonke abachaphazelekayo kwiinkonzo zooRhulumente ukuze kuxoxwe kwaye kuphunyezwe izisombululo kwimpembelelo kuhlahlo-lwabiwo-mali, yesigqibo sokudlulisela uMsebenzi wobuArhente yezeNdlela kwi-DOI.

6. BACKGROUN / DISCUSSION

6.1 BACKGROUND

Section 28 of the Municipal Finance Management Act 2003 (No. 56) (MFMA) determines that a Municipality may revise an approved annual budget through an adjustments budget.

Subsection (2) of the above section determines that an adjustments budget:

- a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

- b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor;
- d) May authorize the utilization of projected savings in one vote towards spending under another vote;
- e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;
- f) May correct any errors in the annual budget; and
- g) May provide for any other expenditure within a prescribed framework.

Subsection (4) determines that only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

Subsection (5) states that when an adjustments budget is tabled, it must be accompanied by an explanation of how the adjustments budget affects the annual budget and a motivation of any material changes to the annual budget.

Subsection (6) states that property rates and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

Cognizance must also be taken of **Section 15** of the MFMA which refers to the appropriation of funds for expenditure.

Subsection **(a)** of section 15 determines that expenditure may only be incurred in terms of an approved budget; and

(b) Within the limits of the amounts appropriated for the different votes in an approved budget.

Also take note of **Regulation 23** of the Municipal Budget and Reporting Regulations which refers to the Timeframes for tabling of adjustment budgets.

Sub regulation (1) states –

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may only be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

Sub regulation (3) states –

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

This sub regulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments through an adjustments budget are approved for spending as soon as possible to minimise the possibility of underspending.

6.3 FINANCIAL IMPLICATIONS

Financial implications as per the Report attached.

6.4 RELEVANT LEGISLATION

Municipal Finance Management Act, No 56 of 2003

Municipal Budget and Reporting Regulations, 17 April 2009

ANNEXURES

Annexure A: Adjustments Budget B-Schedules

Annexure B: Revised Procurement Plan



GARDEN ROUTE DISTRICT MUNICIPALITY

FINANCIAL YEAR 2025 - 2026

SECOND ADJUSTMENTS BUDGET REPORT

2025/2026 MTREF

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

AFS – Annual Financial Statements

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

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.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash 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.

CRR – Capital Replacement Reserve

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

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

Fruitless and wasteful expenditure – Expenditure that was made in vain and would 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 April 2009

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

mSCOA – Municipal Standard Chart of Accounts

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

Operating expenditure – Spending on 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 budget 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 budget.

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. In Garden Route District this means the different GFS classification the budget is divided.

Legislative Framework

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

The Municipal Finance Management Act – No. 56 of 2003

Section 28 of the Municipal Finance Management Act – Municipal Adjustments Budgets

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

Schedule B format of adjustments budget

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. We are here today to approve the adjustments budget after the mid-year assessment was tabled at council on 27 January 2026.

Regulation 23 of the Budget and Reporting Regulations deals with the timeframes for tabling of adjustments budgets.

Sub regulation (1) of the said Regulations states –

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

Sub regulation (3) states –

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

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Garden Route District Municipality (GRDM) received an additional allocation from Provincial government (Provincial Gazette 9194) as follows:

1. **Western Cape Financial Management Capability Grant (R150,000):** Training and Development Transfers and Subsidies – Bursary Programme

The GRDM also received an additional multi-year allocation from the **National Skills Fund (NSF)**, of which an amount of **R5,56 million** is included in the adjustments budget for implementation of the municipality's NSF projects.

Additional Provincial Conditional Grant

Provincial Government Additional Grant Allocation (Income)		
Provincial Government Gazette 9194		
Section	Project Description	Grant Amount
Training & Development	Western Cape Financial Management Capability Grant	150 000
TOTAL		150 000
Provincial Government Additional Grant Allocation (Expenditure)		
Provincial Government Gazette 9194		
Section	Project Description	Grant Amount
Training & Development	Transfers and Subsidies	150 000
TOTAL		150 000

The details of the amendments made to the budget are as follows:

Summary

Second Adjustments Budget 2025/26					
DESCRIPTION	Approved Budget 2025/2026	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Approved Budget 2026/27	Approved Budget 2027/28
Operational Revenue	557 413 098	559 940 364	487 769 082	569 455 403	613 905 022
Operational Expenditure	(554 063 088)	(554 506 383)	(482 311 362)	(569 305 393)	(609 755 012)
Surplus / (Deficit)	3 350 010	5 433 981	5 457 720	150 010	4 150 010
Capital Expenditure	(108 921 286)	(111 005 257)	(72 579 843)	(150 000)	(4 150 000)
Less funded from NT Grants	-	-	-	-	4 000 000
Less funded from PT Grants	3 000 000	5 083 971	5 083 971	-	-
Less funded from Borrowings	105 571 286	105 571 286	67 122 133	-	-
Less funded from Own funds	350 000	350 000	373 739	150 000	150 000
Surplus / (Deficit) after Capital	10	10	10	10	10

Operating Revenue

Summary: Total Income	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Variance (Second Adjustments Budget - Roll-over)	% Percentage	Note
Service charges - Waste Management	47 854 679	-	(47 854 679)	-100%	1
Sale of Goods and Rendering of Services	21 279 843	35 230 281	13 950 438	66%	2
Agency services	22 762 902	14 880 651	(7 882 251)	-35%	3
Interest earned from Receivables	6 711 276	7 746 847	1 035 571	15%	4
Interest earned from Current and Non Current Assets	14 385 226	8 587 890	(5 797 336)	-40%	5
Rent on Land	592 853	709 607	116 754	20%	
Rental from Fixed Assets	3 199 288	2 125 611	(1 073 677)	-34%	6
Licences and permits	164 807	164 807	-	0%	
Operational Revenue	217 188 158	166 940 341	(50 247 817)	-23%	7
Transfers and subsidies - Operational	214 946 974	220 814 411	5 867 437	3%	8
Transfers and subsidies - Capital	5 083 971	5 083 971	0	0%	
Gains on disposal of Assets	1 350 000	25 276 000	23 926 000	1772%	9
Other Gains	4 420 387	208 665	(4 211 722)	-95%	10
Revised Operational Income	559 940 364	487 769 082	(72 171 282)	-13%	

Notes:

1. Service charges – Waste management revenue: Decreased by R47,85 million due to the regional landfill site facility that is not yet operational. The landfill site facility is expected to be operational during the 2026/27 financial year.
2. Sale of goods and rendering of services: Increased by R13,96 million largely due to increased fire services revenue of R6 million as well as the recovery of costs on behalf of PetroSA for the landfill site. The resulting expenditure is also included in the adjustments budget under contracted services.

The above also includes a decrease in Municipal Health Services revenue of R6 million.
3. Agency services: Decreased by R7,88 million due to the transfer of the Roads function on 1 April 2026, therefore no agency service fees will be received for the remaining three months thereafter.
4. Interest earned from receivables: Increased by R1,04 million. Higher than expected debtors are not paying their overdue accounts on a timely basis, hence the increase in this adjustments budget. The Debtor section is in process with debt collection procedures as per policy.

5. Interest earned from current and non-current assets: Decreased by R5,8 million due to lower interest rates than expected as well as lower cash balances on which interest is received.
6. Rental from fixed assets: Decreased by R1,07 million due to lower rental income from the municipality's fixed assets than initially anticipated.
7. Operational revenue: Decreased by R50,25 million due to the transfer of the Roads function on 1 April 2026, therefore no revenue relating to the roads function will be received for the remaining three months thereafter.
8. Transfers and Subsidies – Operational: Increased by R5,87 million largely due to the additional allocation received from the NSF.
9. Gains on disposal of assets: Increased by R23,93 million due to the expected alienation of properties. Council has already approved certain properties for alienation, and the properties will be alienated through auction.
10. Other gains: Decreased by R4,21 million, which includes the actuarial losses for the post-retirement benefits as determined by the actuaries. It is difficult to budget for this non-cash item as it does not follow a specific trend, therefore it is aligned to the prior year audited outcome.

Operating Expenditure

Summary: Total Expenditure	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Variance (Second Adjustments Budget - Roll-over)	% Percentage	Notes
Employee related costs	319 414 441	278 533 635	(40 880 806)	-13%	1
Remuneration of councillors	15 234 423	15 616 967	382 544	3%	
Inventory consumed	56 148 194	46 528 703	(9 619 491)	-17%	2
Debt impairment	-	4 000 000	4 000 000	N/A	3
Depreciation and amortisation	11 095 314	8 190 741	(2 904 573)	-26%	4
Interest	135 907	419 880	283 973	209%	
Contracted services	47 074 490	52 404 083	5 329 593	11%	5
Transfers and subsidies	1 221 432	1 456 685	235 253	19%	
Irrecoverable debts written off	1 650 000	3 000 000	1 350 000	82%	6
Operational costs	101 477 075	69 073 360	(32 403 715)	-32%	7
Losses on disposal of Assets	1 025 107	172 135	(852 972)	-83%	8
Other Losses	30 000	2 915 173	2 885 173	9617%	8
Revised Operational Expenditure	554 506 383	482 311 362	(72 195 021)	-13%	

Notes:

1. Employee related costs: Decreased by R40,88 million due to the transfer of the Roads function on 1 April 2026, therefore no expenditure relating to the roads function will be incurred for the remaining three months thereafter. Furthermore, the decrease is also attributable to the 29 administrative support staff which will be transferred with the roads function.
2. Inventory consumed: Decreased by R9,62 million due to the transfer of the Roads function on 1 April 2026, therefore no expenditure relating to the roads function will be incurred for the remaining three months thereafter.
3. Debt impairment: Increased by R4 million based on current expectations of impaired debtors that will not repay their debts in full.
4. Depreciation and amortisation: Decreased by R2,9 million due to the landfill site which is not yet operational, therefore no depreciation recognised to date. The landfill site facility is expected to be operational during the 2026/27 financial year.
5. Contracted services: Increased by R5,33 million due to an increase in fire services aerial support because of the increased fires in the region, as well as expenditure incurred on behalf of PetroSA for the landfill site, of which the resulting revenue is included in the adjustments budget under sales of goods and rendering of services.
6. Irrecoverable debts written off: Increased by R1,35 million based on current expectations of debts to be written off during the financial year.
7. Operational costs: Decreased by R32,4 million due to the landfill site which is not yet operational, therefore no contribution to the rehabilitation costs or operational expenditure recognised to date. The landfill site facility is expected to be operational during the 2026/27 financial year.

Furthermore, the decrease is also due to the transfer of the Roads function on 1 April 2026, therefore no expenditure relating to the roads function will be incurred for the remaining three months thereafter.

8. Losses on disposal of assets and Other losses: Increased by R2,03 million due to alignment of the non-cash item to the audited annual financial statements of 2024/25. This includes the actuarial losses for the post-retirement benefits as determined by the actuaries. It is difficult to budget for this non-cash item as it does not follow a specific trend, therefore it is aligned to the prior year audited outcome.

Capital Budget:

The main reason for the decrease in the capital budget of approximately R38,43 million is due to a reduction in the scope of the landfill site.

I would therefore like to recommend that council approve the following resolutions:

- (1) That the adjustments budget of Garden Route District Municipality for the financial year **2025/2026** as set out in the schedules contained in Section 4 be approved:
- (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2025/2026** of **R482,311,362** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2025/2026** of **R487,769,082** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2025/2026** of **R72,579,843** be approved.

- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2025/2026** financial year be compiled and tabled to the Executive Mayor for approval.

SECTION 2 – RESOLUTIONS

Municipal Financial Management Act, 56 of 2003 – SECTION 28 Municipal Adjustments Budgets

These are the resolutions being presented to Council in terms of the Municipal Finance Management Act, 56 of 2003 on the adjustments budget and related information.

RECOMMENDATIONS:

- (1) That the adjustments budget of Garden Route District Municipality for the financial year **2025/2026** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2025/2026** of **R482,311,362** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2025/2026** of **R487,769,082** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2025/2026** of **R72,579,843** be approved.
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2025/2026** financial year be compiled and tabled to the Executive Mayor for approval.

SECTION 3 - EXECUTIVE SUMMARY

3.1 Introduction

This budget report is tabled in terms of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting regulations, dated 17 April 2009.

Municipal Finance Management Act, 56 of 2003

MFMA Section 28(1) *A municipality may revise an approved annual budget through an adjustments budget.*

Section 28(2)(b) *may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.*

Section 28(2)(d) *may authorise the utilisation of projected savings in one vote towards spending under another vote.*

Section 28(2)(f) *may correct any errors in the annual budget.*

Section 28(3) *An adjustments budget must be in a prescribed format.*

Municipal Budget and Reporting Regulations, 17 April 2009, Regulation 23 Timeframes for tabling of adjustments budgets:

Sub regulation (1) states –

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

Schedule B Adjustment budget and supporting documentation of municipalities.

- (1)** *An adjustments budget and supporting documentation of a municipality that is –*
- a.** *Contemplated in sub regulation 23(1) must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedules and be appropriately page numbered, taking into*

account any guidelines issued by the Minister in terms of section 168(1) of the Act.

3.2 Adjustments Budget

Operational Budget

Comparison between the **Original, Roll-over and Second Adjustments Budget** for the 2025/26 financial year:

Second Adjustments Budget 2025/26					
DESCRIPTION	Approved Budget 2025/2026	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Approved Budget 2026/27	Approved Budget 2027/28
Operational Revenue	557 413 098	559 940 364	487 769 082	569 455 403	613 905 022
Operational Expenditure	(554 063 088)	(554 506 383)	(482 311 362)	(569 305 393)	(609 755 012)
Surplus / (Deficit)	3 350 010	5 433 981	5 457 720	150 010	4 150 010
Capital Expenditure	(108 921 286)	(111 005 257)	(72 579 843)	(150 000)	(4 150 000)
Less funded from NT Grants	-	-	-	-	4 000 000
Less funded from PT Grants	3 000 000	5 083 971	5 083 971	-	-
Less funded from Borrowings	105 571 286	105 571 286	67 122 133	-	-
Less funded from Own funds	350 000	350 000	373 739	150 000	150 000
Surplus / (Deficit) after Capital	10	10	10	10	10

Capital Budget

Description	Roll-Over Budget 2025/2026	Adjustments to Budget	Second Adjustments Budget 2025/2026	Cost Centre
Hover Craft	1 382 000	-	1 382 000	Disaster Management
Equipment	1 868 000	-	1 868 000	Disaster Management
Mobile Generator Trailer	191 000	-	191 000	Disaster Management
Flat bed (to be used for District Hook Lift Truck)	88 000	-	88 000	Disaster Management
Moveable 10000 Liter Water Tank	54 971	-	54 971	Disaster Management
Replacing ICT Capital Equipment beyond economical	200 000	(200 000)	-	Information technology
Furniture / Equipment (Insurance Refunds)	150 000	(12 500)	137 500	Assets
Building of Disaster Management Store	1 000 000	-	1 000 000	Disaster Management
Hazardous Materials Equipment	500 000	-	500 000	Fire fighting
Landfill Site: PPE	105 571 286	(38 449 153)	67 122 133	Waste Management Landfill Sites
Cell Phones - Finance Leases	-	23 739	23 739	Manager: Finance (CFO)
Wireless Access Points	-	31 000	31 000	Information technology
Monitors	-	15 464	15 464	Information technology
Type-C Docking Stations	-	8 000	8 000	Information technology
Wireless Radio Link (York Street - Mission Street)	-	60 000	60 000	Information technology
Desktop Computers (PC)	-	85 536	85 536	Information technology
Office Furniture	-	12 500	12 500	Assets
Capital Budget	111 005 257	(38 425 414)	72 579 843	

3.3 Provision of basic services

The municipality, as a category C municipality, does not deliver basic services in respect of the following:

1. Provision of water services
2. Provision of sanitation services
3. Provision of refuse
4. Provision of housing

Service that is delivered by the municipality that is essential to the communities of the Garden Route region includes the following:

- a. Garden Route DM plays a critical role in the delivery of Fire services in the area. This is supported by the fact that several service delivery agreements are in place with different local municipalities to ensure delivery of fire services within their areas.
- b. Garden Route DM also has an Air Quality service level agreement with the municipality of Hessequa Municipality.
- c. Disaster Management and ensuring that a collective effort is implemented is also a key function performed by the municipality.
- d. The provision of Environmental Health Services is another key function performed by the district. With the food scarcity crisis and the impact that drought has on the provision of food security, the impact this function is performing is of critical importance.
- e. Garden Route DM maintains and constructs roads on behalf of the Provincial Department of Infrastructure.

- f. Garden Route DM is in the process to establish and operate a regional landfill site where participating local municipalities will be utilizing GRDM's services, and a tariff will be payable to GRDM.

The municipal budget is drafted to ensure the provision of these services can continue on an uninterrupted basis within the municipal jurisdiction areas.

3.4 SDBIP and MTREF financial sustainability

The municipality tabled a balanced/funded budget during the May council approval budget process. The SDBIP was compiled based on this approved budget.

The Integrated Development Planning unit implement an approved and improved IDP project plan and approach. This should ensure optimisation of the use of resources and enhance planning and monitoring of implementation in terms of the service delivery and budget implementation plan (SDBIP). The municipal SDBIP and KPI adhere to the SMART principles that are being advocated as best municipal practices.

Amendments to the SDBIP are also regularly completed and performed to ensure that administration stays on track towards the achievements of the targets and objectives of the IDP.

3.5 High level summary of adjustments

The following table illustrates the Original Budget approved by council for the **2025/2026** MTREF period during the May council budget approval process and the subsequent movement of the adjustment budgets.

Operating Revenue

Summary: Total Income	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Variance (Second Adjustments Budget - Roll-over)	% Percentage	Note
Service charges - Waste Management	47 854 679	-	(47 854 679)	-100%	1
Sale of Goods and Rendering of Services	21 279 843	35 230 281	13 950 438	66%	2
Agency services	22 762 902	14 880 651	(7 882 251)	-35%	3
Interest earned from Receivables	6 711 276	7 746 847	1 035 571	15%	4
Interest earned from Current and Non Current Assets	14 385 226	8 587 890	(5 797 336)	-40%	5
Rent on Land	592 853	709 607	116 754	20%	
Rental from Fixed Assets	3 199 288	2 125 611	(1 073 677)	-34%	6
Licences and permits	164 807	164 807	-	0%	
Operational Revenue	217 188 158	166 940 341	(50 247 817)	-23%	7
Transfers and subsidies - Operational	214 946 974	220 814 411	5 867 437	3%	8
Transfers and subsidies - Capital	5 083 971	5 083 971	0	0%	
Gains on disposal of Assets	1 350 000	25 276 000	23 926 000	1772%	9
Other Gains	4 420 387	208 665	(4 211 722)	-95%	10
Revised Operational Income	559 940 364	487 769 082	(72 171 282)	-13%	

Notes:

1. Service charges – Waste management revenue: Decreased by R47,85 million due to the regional landfill site facility that is not yet operational. The landfill site facility is expected to be operational during the 2026/27 financial year.
2. Sale of goods and rendering of services: Increased by R13,96 million largely due to increased fire services revenue of R6 million as well as the recovery of costs on behalf of PetroSA for the landfill site. The resulting expenditure is also included in the adjustments budget under contracted services.

The above also includes a decrease in Municipal Health Services revenue of R6 million.

3. Agency services: Decreased by R7,88 million due to the transfer of the Roads function on 1 April 2026, therefore no agency service fees will be received for the remaining three months thereafter.
4. Interest earned from receivables: Increased by R1,04 million. Higher than expected debtors are not paying their overdue accounts on a timely basis, hence the increase in this adjustments budget. The Debtor section is in process with debt collection procedures as per policy.
5. Interest earned from current and non-current assets: Decreased by R5,8 million due to lower interest rates than expected as well as lower cash balances on which interest is received.

6. Rental from fixed assets: Decreased by R1,07 million due to lower rental income from the municipality's fixed assets than initially anticipated.
7. Operational revenue: Decreased by R50,25 million due to the transfer of the Roads function on 1 April 2026, therefore no revenue relating to the roads function will be received for the remaining three months thereafter.
8. Transfers and Subsidies – Operational: Increased by R5,87 million largely due to the additional allocation received from the NSF.
9. Gains on disposal of assets: Increased by R23,93 million due to the expected alienation of properties. Council has already approved certain properties for alienation, and the properties will be alienated through auction.
10. Other gains: Decreased by R4,21 million, which includes the actuarial losses for the post-retirement benefits as determined by the actuaries. It is difficult to budget for this non-cash item as it does not follow a specific trend, therefore it is aligned to the prior year audited outcome.

Operating Expenditure

Summary: Total Expenditure	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Variance (Second Adjustments Budget - Roll-over)	% Percentage	Notes
Employee related costs	319 414 441	278 533 635	(40 880 806)	-13%	1
Remuneration of councillors	15 234 423	15 616 967	382 544	3%	
Inventory consumed	56 148 194	46 528 703	(9 619 491)	-17%	2
Debt impairment	-	4 000 000	4 000 000	N/A	3
Depreciation and amortisation	11 095 314	8 190 741	(2 904 573)	-26%	4
Interest	135 907	419 880	283 973	209%	
Contracted services	47 074 490	52 404 083	5 329 593	11%	5
Transfers and subsidies	1 221 432	1 456 685	235 253	19%	
Irrecoverable debts written off	1 650 000	3 000 000	1 350 000	82%	6
Operational costs	101 477 075	69 073 360	(32 403 715)	-32%	7
Losses on disposal of Assets	1 025 107	172 135	(852 972)	-83%	8
Other Losses	30 000	2 915 173	2 885 173	9617%	8
Revised Operational Expenditure	554 506 383	482 311 362	(72 195 021)	-13%	

Notes:

1. Employee related costs: Decreased by R40,88 million due to the transfer of the Roads function on 1 April 2026, therefore no expenditure relating to the roads

function will be incurred for the remaining three months thereafter. Furthermore, the decrease is also attributable to the 29 administrative support staff which will be transferred with the roads function.

2. Inventory consumed: Decreased by R9,62 million due to the transfer of the Roads function on 1 April 2026, therefore no expenditure relating to the roads function will be incurred for the remaining three months thereafter.
3. Debt impairment: Increased by R4 million based on current expectations of impaired debtors that will not repay their debts in full.
4. Depreciation and amortisation: Decreased by R2,9 million due to the landfill site which is not yet operational, therefore no depreciation recognised to date. The landfill site facility is expected to be operational during the 2026/27 financial year.
5. Contracted services: Increased by R5,33 million due to an increase in fire services aerial support because of the increased fires in the region, as well as expenditure incurred on behalf of PetroSA for the landfill site, of which the resulting revenue is included in the adjustments budget under sales of goods and rendering of services.
6. Irrecoverable debts written off: Increased by R1,35 million based on current expectations of debts to be written off during the financial year.
7. Operational costs: Decreased by R32,4 million due to the landfill site which is not yet operational, therefore no contribution to the rehabilitation costs or operational expenditure recognised to date. The landfill site facility is expected to be operational during the 2026/27 financial year.

Furthermore, the decrease is also due to the transfer of the Roads function on 1 April 2026, therefore no expenditure relating to the roads function will be incurred for the remaining three months thereafter.

8. Losses on disposal of assets and Other losses: Increased by R2,03 million due to alignment of the non-cash item to the audited annual financial statements of 2024/25. This includes the actuarial losses for the post-retirement benefits as determined by the actuaries. It is difficult to budget for this non-cash item as it

does not follow a specific trend, therefore it is aligned to the prior year audited outcome.

Capital budget.

The following capital items were added and removed on the Second Adjustments Budget:

Description	Roll-Over Budget 2025/2026	Adjustments to Budget	Second Adjustments Budget 2025/2026	Cost Centre	Notes
Hover Craft	1 382 000	-	1 382 000	Disaster Management	
Equipment	1 868 000	-	1 868 000	Disaster Management	
Mobile Generator Trailer	191 000	-	191 000	Disaster Management	
Flat bed (to be used for District Hook Lift Truck	88 000	-	88 000	Disaster Management	
Moveable 10000 Liter Water Tank	54 971	-	54 971	Disaster Management	
Replacing ICT Capital Equipment beyond economical	200 000	(200 000)	-	Information technology	
Furniture / Equipment (Insurance Refunds)	150 000	(12 500)	137 500	Assets	
Building of Disaster Management Store	1 000 000	-	1 000 000	Disaster Management	
Hazardous Materials Equipment	500 000	-	500 000	Fire fighting	
Landfill Site: PPE	105 571 286	(38 449 153)	67 122 133	Waste Management Landfill Sites	1
Cell Phones - Finance Leases	-	23 739	23 739	Manager: Finance (CFO)	
Wireless Access Points	-	31 000	31 000	Information technology	
Monitors	-	15 464	15 464	Information technology	
Type-C Docking Stations	-	8 000	8 000	Information technology	
Wireless Radio Link (York Street - Mission Street)	-	60 000	60 000	Information technology	
Desktop Computers (PC)	-	85 536	85 536	Information technology	
Office Furniture	-	12 500	12 500	Assets	
Capital Budget	111 005 257	(38 425 414)	72 579 843		

Notes

1. There has been a reduction in the scope of the landfill site, hence the overall decrease of R38,43 million.

NET (SURPLUS)/DEFICIT

Second Adjustments Budget 2025/26					
DESCRIPTION	Approved Budget 2025/2026	Roll-Over Budget 2025/2026	Second Adjustments Budget 2025/2026	Approved Budget 2026/27	Approved Budget 2027/28
Operational Revenue	557 413 098	559 940 364	487 769 082	569 455 403	613 905 022
Operational Expenditure	(554 063 088)	(554 506 383)	(482 311 362)	(569 305 393)	(609 755 012)
Surplus / (Deficit)	3 350 010	5 433 981	5 457 720	150 010	4 150 010
Capital Expenditure	(108 921 286)	(111 005 257)	(72 579 843)	(150 000)	(4 150 000)
Less funded from NT Grants	-	-	-	-	4 000 000
Less funded from PT Grants	3 000 000	5 083 971	5 083 971	-	-
Less funded from Borrowings	105 571 286	105 571 286	67 122 133	-	-
Less funded from Own funds	350 000	350 000	373 739	150 000	150 000
Surplus / (Deficit) after Capital	10	10	10	10	10

Section 4 – Annual Budget Tables

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - 18/02/2026

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		177 732	177 932	-	-	-	150	(20 579)	(20 429)	157 503	188 737	196 760
Executive and council		74 390	74 390	-	-	-	-	(3 253)	(3 253)	71 136	77 237	80 799
Finance and administration		103 343	103 543	-	-	-	150	(17 326)	(17 176)	86 367	111 500	115 961
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		90 130	92 457	-	-	-	(43)	(76)	(119)	92 338	90 962	95 406
Community and social services		13 200	15 527	-	-	-	(43)	-	(43)	15 484	11 163	11 815
Sport and recreation		8 347	8 347	-	-	-	-	(363)	(363)	7 983	8 848	9 378
Public safety		27 547	27 547	-	-	-	-	5 971	5 971	33 518	28 105	29 043
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		41 036	41 036	-	-	-	-	(5 684)	(5 684)	35 352	42 847	45 169
Economic and environmental services		236 494	236 494	-	-	-	-	(17 260)	(17 260)	219 234	230 815	259 255
Planning and development		19 549	19 549	-	-	-	-	31 064	31 064	50 613	15 189	19 984
Road transport		216 780	216 780	-	-	-	-	(48 428)	(48 428)	168 352	214 905	238 507
Environmental protection		165	165	-	-	-	-	104	104	269	721	764
Trading services		51 482	51 482	-	-	-	-	(34 363)	(34 363)	17 119	57 277	60 724
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		51 482	51 482	-	-	-	-	(34 363)	(34 363)	17 119	57 277	60 724
Other		1 575	1 575	-	-	-	-	-	-	1 575	1 665	1 760
Total Revenue - Functional	2	557 413	559 940	-	-	-	107	(72 278)	(72 171)	487 769	569 455	613 905
Expenditure - Functional												
Governance and administration		170 929	171 129	-	-	-	150	6 571	6 721	177 851	180 781	188 419
Executive and council		62 663	62 663	-	-	-	-	(220)	(220)	62 443	66 387	68 853
Finance and administration		104 250	104 450	-	-	-	150	6 747	6 897	111 346	110 109	115 024
Internal audit		4 017	4 017	-	-	-	-	45	45	4 062	4 285	4 543
Community and public safety		86 267	86 511	-	-	5	(43)	5 171	5 133	91 644	90 433	94 812
Community and social services		10 837	11 080	-	-	5	(43)	(585)	(623)	10 456	11 309	11 971
Sport and recreation		8 212	8 212	-	-	-	-	2 101	2 101	10 313	8 291	8 589
Public safety		27 018	27 018	-	-	-	-	4 561	4 561	31 579	28 075	29 011
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		40 200	40 200	-	-	-	-	(905)	(905)	39 295	42 758	45 241
Economic and environmental services		244 558	244 558	-	-	-	(48 508)	(2 263)	(50 771)	193 787	239 149	264 040
Planning and development		23 442	23 442	-	-	-	-	(2 135)	(2 135)	21 307	19 709	20 712
Road transport		216 780	216 780	-	-	-	(48 508)	79	(48 428)	168 352	214 905	238 507
Environmental protection		4 337	4 337	-	-	-	-	(208)	(208)	4 129	4 536	4 821
Trading services		50 733	50 733	-	-	(11)	-	(33 326)	(33 337)	17 396	57 278	60 724
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		50 733	50 733	-	-	(11)	-	(33 326)	(33 337)	17 396	57 278	60 724
Other		1 575	1 575	-	-	-	-	58	58	1 633	1 665	1 760
Total Expenditure - Functional	3	554 063	554 506	-	-	(6)	(48 401)	(23 789)	(72 195)	482 311	569 305	609 755
Surplus/ (Deficit) for the year		3 350	5 434	-	-	6	48 508	(48 489)	24	5 458	150	4 150

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 18/02/2026

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousand	1												
Economic and environmental services		236 494	236 494	-	-	-	-	(17 260)	(17 260)	219 234	230 815	259 255	
Planning and development		19 549	19 549	-	-	-	-	31 064	31 064	50 613	15 189	19 984	
Billboards													
Corporate Wide Strategic Planning (IDPs, LEDs)		4 482	4 482	-	-	-	-	-	-	4 482	4 786	5 073	
Central City Improvement District													
Development Facilitation		1 500	1 500	-	-	-	-	-	-	1 500	-	-	
Economic Development/Planning		13 567	13 567	-	-	-	-	23 703	23 703	37 270	10 402	10 910	
Regional Planning and Development													
Town Planning, Building Regulations and													
Project Management Unit		-	(0)	-	-	-	-	7 361	7 361	7 361	-	4 000	
Provincial Planning													
Support to Local Municipalities													
Road transport		216 780	216 780	-	-	-	-	(48 428)	(48 428)	168 352	214 905	238 507	
Public Transport		3 825	3 825	-	-	-	-	-	-	3 825	3 955	4 132	
Road and Traffic Regulation													
Roads		212 955	212 955	-	-	-	-	(48 428)	(48 428)	164 527	210 950	234 375	
Taxi Ranks													
Environmental protection		165	165	-	-	-	-	104	104	269	721	764	
Biodiversity and Landscape													
Coastal Protection													
Indigenous Forests													
Nature Conservation													
Pollution Control		165	165	-	-	-	-	104	104	269	721	764	
Soil Conservation													
Trading services		51 482	51 482	-	-	-	-	(34 363)	(34 363)	17 119	57 277	60 724	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Electricity													
Street Lighting and Signal Systems													
Nonelectric Energy													
Water management		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment													
Water Distribution													
Water Storage													
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Public Toilets													
Sewerage													
Storm Water Management													
Waste Water Treatment													
Waste management		51 482	51 482	-	-	-	-	(34 363)	(34 363)	17 119	57 277	60 724	
Recycling													
Solid Waste Disposal (Landfill Sites)		49 662	49 662	-	-	-	-	(34 363)	(34 363)	15 299	55 337	58 658	
Solid Waste Removal		1 820	1 820	-	-	-	-	-	-	1 820	1 940	2 066	
Street Cleaning													
Other		1 575	1 575	-	-	-	-	-	-	1 575	1 665	1 760	
Abattoirs													
Air Transport													
Forestry													
Licensing and Regulation													
Markets													
Tourism		1 575	1 575	-	-	-	-	-	-	1 575	1 665	1 760	
Total Revenue - Functional	2	557 413	559 940	-	-	-	-	107	(72 278)	(72 171)	487 769	569 455	613 905

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 18/02/2026

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousand	1												
Economic and environmental services		244 558	244 558	-	-	-	(48 508)	(2 263)	(50 771)	193 787	239 149	264 040	
Planning and development		23 442	23 442	-	-	-	-	(2 135)	(2 135)	21 307	19 709	20 712	
Billboards													
Corporate Wide Strategic Planning (IDPs, LEDs)		4 482	4 482	-	-	-	-	(511)	(511)	3 971	4 786	5 073	
Central City Improvement District													
Development Facilitation		1 500	1 500	-	-	-	-			1 500	-	-	
Economic Development/Planning		17 390	17 390	-	-	-	-	(1 582)	(1 582)	15 808	14 849	15 562	
Regional Planning and Development													
Town Planning, Building Regulations and Enforcement and City Engineer Project Management Unit		69	69	-	-	-	-	(41)	(41)	28	73	77	
Provincial Planning													
Support to Local Municipalities													
Road transport		216 780	216 780	-	-	-	(48 508)	79	(48 428)	168 352	214 905	238 507	
Public Transport		3 825	3 825	-	-	-	-			3 825	3 955	4 132	
Road and Traffic Regulation													
Roads		212 955	212 955	-	-	-	(48 508)	79	(48 428)	164 527	210 950	234 375	
Taxi Ranks													
Environmental protection		4 337	4 337	-	-	-	-	(208)	(208)	4 129	4 536	4 821	
Biodiversity and Landscape													
Coastal Protection													
Indigenous Forests													
Nature Conservation													
Pollution Control		4 337	4 337	-	-	-	-	(208)	(208)	4 129	4 536	4 821	
Soil Conservation													
Trading services		50 733	50 733	-	-	(11)	-	(33 326)	(33 337)	17 396	57 278	60 724	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Electricity													
Street Lighting and Signal Systems													
Nonelectric Energy													
Water management		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment													
Water Distribution													
Water Storage													
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Public Toilets													
Sewerage													
Storm Water Management													
Waste Water Treatment													
Waste management		50 733	50 733	-	-	(11)	-	(33 326)	(33 337)	17 396	57 278	60 724	
Recycling													
Solid Waste Disposal (Landfill Sites)		48 912	48 912	-	-	-	-	(33 370)	(33 370)	15 542	55 338	58 658	
Solid Waste Removal		1 820	1 820	-	-	(11)	-	44	34	1 854	1 940	2 066	
Street Cleaning													
Other		1 575	1 575	-	-	-	-	58	58	1 633	1 665	1 760	
Abattoirs													
Air Transport													
Forestry													
Licensing and Regulation													
Markets													
Tourism		1 575	1 575	-	-	-	-	58	58	1 633	1 665	1 760	
Total Expenditure - Functional	3	554 063	554 506	-	-	(6)	(48 401)	(23 789)	(72 195)	482 311	569 305	609 755	
Surplus/ (Deficit) for the year		3 350	5 434	-	-	6	48 508	(48 489)	24	5 458	150	4 150	

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 18/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		74 390	74 390	-	-	-	-	(3 253)	(3 253)	71 136	77 237	80 799
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		49 644	49 644	-	-	-	-	(20 188)	(20 188)	29 455	56 562	58 517
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		39 949	40 149	-	-	-	150	(2 698)	(2 548)	37 601	40 746	42 688
Vote 6 - Corporate Services (cont)		9 644	9 644	-	-	-	-	5 561	5 561	15 205	9 975	10 328
Vote 7 - Community Services		57 341	59 625	-	-	-	-	(5 684)	(5 684)	53 941	57 196	60 351
Vote 8 - Community Services (cont)		80 194	80 237	-	-	-	-	(43)	(28 288)	(28 331)	51 906	87 133
Vote 9 - Planning and Economic Development		3 075	3 075	-	-	-	-	-	-	-	3 075	1 665
Vote 10 - Planning and Economic Development (cont)		10 258	10 258	-	-	-	-	6 472	6 472	16 729	8 478	12 987
Vote 11 - Planning and Economic Development(cont2)		16 138	16 138	-	-	-	-	24 229	24 229	40 367	15 558	16 375
Vote 12 - Roads		216 780	216 780	-	-	-	-	(48 428)	(48 428)	168 352	214 905	238 507
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	557 413	559 940	-	-	-	107	(72 278)	(72 171)	487 769	569 455	613 905
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		69 692	69 692	-	-	-	-	(317)	(317)	69 375	73 815	76 706
Vote 2 - Office of the Municipal Manager (cont)		7 875	7 875	-	-	-	-	91	91	7 966	8 387	8 900
Vote 3 - Financial Services		22 829	22 829	-	-	-	-	(2 993)	(2 993)	19 836	24 341	25 570
Vote 4 - Financial Services (cont)		6 448	6 448	-	-	-	-	3 994	3 994	10 442	6 875	7 330
Vote 5 - Corporate Services		21 405	21 605	-	-	-	150	1 685	1 835	23 440	22 165	22 888
Vote 6 - Corporate Services (cont)		39 691	39 691	-	-	-	-	2 093	2 093	41 785	42 033	43 684
Vote 7 - Community Services		54 078	54 278	-	-	5	-	(625)	(620)	53 657	57 294	60 651
Vote 8 - Community Services (cont)		81 999	82 042	-	-	(11)	(43)	(29 182)	(29 236)	52 806	89 786	94 417
Vote 9 - Planning and Economic Development		3 113	3 113	-	-	-	-	1 420	1 420	4 532	1 704	1 802
Vote 10 - Planning and Economic Development (cont)		16 417	16 772	-	-	-	-	758	758	17 530	14 665	15 268
Vote 11 - Planning and Economic Development(cont2)		13 736	13 381	-	-	-	-	(792)	(792)	12 589	13 335	14 032
Vote 12 - Roads		134 114	134 114	-	-	-	(36 840)	55	(36 785)	97 330	136 119	138 711
Vote 13 - Roads (cont)		82 666	82 666	-	-	-	(11 668)	24	(11 644)	71 022	78 786	99 796
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	554 063	554 506	-	-	(6)	(48 401)	(23 789)	(72 195)	482 311	569 305	609 755
Surplus/ (Deficit) for the year	2	3 350	5 434	-	-	6	48 508	(48 489)	24	5 458	150	4 150

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
Vote 12 - Roads		216 780	216 780	-	-	-	-	(48 428)	(48 428)	168 352	214 905	238 507
12.1 - Public transport		3 825	3 825	-	-	-	-	-	-	3 825	3 955	4 132
12.2 - Road Transport - Roads General		212 955	212 955	-	-	-	-	(48 428)	(48 428)	164 527	210 950	234 375
12.3 - ROADS OPERATIONAL COST 1		-	(0)	-	-	-	-	-	-	(0)	-	-
12.4 - ROADS WORKSHOP OPERATIONAL COST 1		-	-	-	-	-	-	-	-	-	-	-
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI		-	-	-	-	-	-	-	-	-	-	-
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1		-	-	-	-	-	-	-	-	-	-	-
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI		-	-	-	-	-	-	-	-	-	-	-
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1		-	-	-	-	-	-	-	-	-	-	-
12.9 - ROADS - GRADER GEORGE - PROJECT 1		-	-	-	-	-	-	-	-	-	-	-
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-	-	-
13.1 - Roads		-	-	-	-	-	-	-	-	-	-	-
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION		-	-	-	-	-	-	-	-	-	-	-
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS		-	-	-	-	-	-	-	-	-	-	-
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS		-	-	-	-	-	-	-	-	-	-	-
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVER		-	-	-	-	-	-	-	-	-	-	-
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES		-	-	-	-	-	-	-	-	-	-	-
13.7 - ROADS - CAUSEWAY - SLANGRIVER		-	-	-	-	-	-	-	-	-	-	-
13.8 - ROADS - GEELHOUTBOOM		-	-	-	-	-	-	-	-	-	-	-
13.9 - ROADS - FLOOD DAMAGE		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-	-	-
14.1 - Solid Waste Removal		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	557 413	559 940	-	-	-	107	(72 278)	(72 171)	487 769	569 455	613 905
Expenditure by Vote	1	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Office of the Municipal Manager		69 692	69 692	-	-	-	-	(317)	(317)	69 375	73 815	76 706
1.1 - Municipal Manager		6 469	6 469	-	-	-	-	(413)	(413)	6 056	6 891	7 328
1.2 - Office: of the Executive Mayor		5 405	4 650	-	-	-	-	(833)	(833)	3 818	5 552	5 812
1.3 - Office: of the Deputy Executive Mayor		1 281	1 281	-	-	-	-	782	782	2 063	1 355	1 433
1.4 - Office : of the speaker		1 142	1 142	-	-	-	-	45	45	1 187	1 199	1 259
1.5 - Mayor and Council		48 316	49 071	-	-	-	-	199	199	49 269	51 339	52 971
1.6 - Strategic Manager		50	50	-	-	-	-	-	-	50	50	51
1.7 - Legal Services		9	9	-	-	-	-	(2)	(2)	7	9	9
1.8 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
1.9 - Legal services		5 689	5 689	-	-	-	-	(12)	(12)	5 677	5 999	6 328
1.10 - Performance Management		1 331	1 331	-	-	-	-	(83)	(83)	1 248	1 421	1 516
Vote 2 - Office of the Municipal Manager (cont)		7 875	7 875	-	-	-	-	91	91	7 966	8 387	8 900
2.1 - Risk Management unit		1 116	1 116	-	-	-	-	17	17	1 132	1 186	1 260
2.2 -		-	-	-	-	-	-	-	-	-	-	-
2.3 - Internal audit		4 017	4 017	-	-	-	-	45	45	4 062	4 285	4 543
2.4 - Marketing publicity & media cor		2 743	2 743	-	-	-	-	29	29	2 772	2 916	3 097
Vote 3 - Financial Services		22 829	22 829	-	-	-	-	(2 993)	(2 993)	19 836	24 341	25 570
3.1 - Manager: Finance (CFO)		3 354	3 354	-	-	-	-	99	99	3 453	3 562	3 743
3.2 - Expenditure		9 358	9 358	-	-	-	-	(2 248)	(2 248)	7 110	9 994	10 559
3.3 - BTO & AFS		8 943	8 943	-	-	-	-	(839)	(839)	8 105	9 420	9 793
3.4 - FMG Interns		1 005	1 005	-	-	-	-	(2)	(2)	1 003	1 205	1 305
3.5 - Stores		-	0	-	-	-	-	16	16	16	-	-
3.6 - Income		85	85	-	-	-	-	(2)	(2)	83	85	85
3.7 - Assets		80	80	-	-	-	-	(17)	(17)	62	81	82
3.8 - Data		4	4	-	-	-	-	0	0	4	4	4
3.9 - Assets Management		-	-	-	-	-	-	-	-	-	-	-
3.10 - Remuneration		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		6 448	6 448	-	-	-	-	3 994	3 994	10 442	6 875	7 330
4.1 - SCM		6 448	6 448	-	-	-	-	3 994	3 994	10 442	6 875	7 330

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2026/27	+2 2027/28	
R thousands													
Vote 10 - Planning and Economic Development		16 417	16 772	-	-	-	-	758	758	17 530	14 665	15 268	
10.1 - PMU		69	69	-	-	-	-	(41)	(41)	28	73	77	
10.2 - Led		2 283	2 283	-	-	-	-	(33)	(33)	2 250	2 441	2 573	
10.3 - Idp		2 199	2 199	-	-	-	-	(478)	(478)	1 721	2 345	2 500	
10.4 - EPWP Manager		2 246	2 246	-	-	-	-	(79)	(79)	2 168	2 394	2 551	
10.5 - EPWP Projects		2 293	2 293	-	-	-	-	-	-	2 293	-	-	
10.6 - EPWP Own Funding		2 000	2 000	-	-	-	-	(37)	(37)	1 963	2 000	2 000	
10.7 - Resorts: Calitzdorp Spa Kiosk		-	-	-	-	-	-	-	-	-	-	-	
10.8 - Resorts: Calitzdorp Spa Resort		2 232	2 587	-	-	-	-	766	766	3 353	1 954	1 954	
10.9 - Resorts: De Hoek Mountain Resort		3 095	3 095	-	-	-	-	660	660	3 755	3 457	3 612	
10.10 - Resorts: De Hoek Mountain Shop		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Planning and Economic Development		13 736	13 381	-	-	-	-	(792)	(792)	12 589	13 335	14 032	
11.1 - Executive Manager: Planning and Economic		4 163	4 163	-	-	-	-	(919)	(919)	3 245	4 341	4 521	
11.2 - Regional planning		6 688	6 688	-	-	-	-	(548)	(548)	6 140	6 114	6 490	
11.3 - Resorts: Swartvlei		1 402	1 047	-	-	-	-	369	369	1 416	1 477	1 555	
11.4 - Resorts: Victoriaabaai		1 484	1 484	-	-	-	-	305	305	1 789	1 403	1 467	
11.5 - Resorts: Kleinkrantz		-	-	-	-	-	-	-	-	-	-	-	
11.6 - Led		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Roads		134 114	134 114	-	-	-	-	(36 840)	55	(36 785)	97 330	136 119	138 711
12.1 - Public transport		3 825	3 825	-	-	-	-	-	-	-	3 825	3 955	4 132
12.2 - Road Transport - Roads General		-	0	-	-	-	-	1 110	-	1 110	1 110	-	-
12.3 - ROADS OPERATIONAL COST 1		63 843	63 843	-	-	-	-	(22 351)	54	(22 297)	41 545	63 714	66 458
12.4 - ROADS WORKSHOP OPERATIONAL COST		16 483	16 483	-	-	-	-	(4 648)	-	(4 648)	11 835	17 074	17 713
12.5 - ROADS - MAINTENANCE OUDTSHOORN -		16 611	16 611	-	-	-	-	(3 528)	-	(3 528)	13 083	17 164	16 487
12.6 - ROADS - GRADER OUDTSHOORN - PROJ		7 894	7 894	-	-	-	-	(1 748)	-	(1 748)	6 145	7 894	8 178
12.7 - ROADS - MAINTENANCE RIVERSDALE - PR		14 572	14 572	-	-	-	-	(3 541)	-	(3 541)	11 030	15 231	14 720
12.8 - ROADS - GRADER RIVERSDALE - PROJEC		4 993	4 993	-	-	-	-	(992)	-	(992)	4 001	4 993	5 129
12.9 - ROADS - GRADER GEORGE - PROJECT 1		5 894	5 894	-	-	-	-	(1 141)	1	(1 139)	4 755	6 094	5 894
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHO		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		82 666	82 666	-	-	-	-	(11 668)	24	(11 644)	71 022	78 786	99 796
13.1 - Roads		-	-	-	-	-	-	-	-	-	-	-	-
13.2 - ROADS - MAINTENANCE GEORGE - PROJ		16 326	16 326	-	-	-	-	(3 537)	42	(3 496)	12 831	17 547	16 746
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINT		31 772	31 772	-	-	-	-	(14 598)	-	(14 598)	17 174	19 501	59 788
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTEN		20 812	20 812	-	-	-	-	(4 630)	(17)	(4 647)	16 165	21 685	23 261
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT		-	-	-	-	-	-	-	-	-	-	-	-
13.6 - ROADS - CONSTR - CORRECTIVE MAINT		-	-	-	-	-	-	-	-	-	-	-	-
13.7 - ROADS - CAUSEWAY - SLANGRIVIER		13 755	13 755	-	-	-	-	11 069	-	11 069	24 824	-	-
13.8 - ROADS - GEELHOOTBOOM		-	-	-	-	-	-	-	-	-	20 053	-	-
13.9 - ROADS - FLOOD DAMAGE		-	0	-	-	-	-	28	-	28	28	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-	-	-	-
14.1 - Solid Waste Removal		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	554 063	554 506	-	-	(6)	(48 401)	(23 789)	(72 195)	482 311	569 305	609 755	
Surplus/ (Deficit) for the year	2	3 350	5 434	-	-	6	48 508	(48 489)	24	5 458	150	4 150	

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjts.	Adjts.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	47 855	47 855	-	-	-	-	-	(47 855)	(47 855)	(0)	55 337	58 658
Sale of Goods and Rendering of Services		21 280	21 280	-	-	-	-	-	13 950	13 950	35 230	21 106	22 827
Agency services		22 763	22 763	-	-	-	-	-	(7 882)	(7 882)	14 881	23 229	25 112
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 711	6 711	-	-	-	-	-	1 036	1 036	7 747	7 072	7 455
Interest earned from Current and Non Current Assets		14 385	14 385	-	-	-	-	-	(5 797)	(5 797)	8 588	14 453	15 321
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		593	593	-	-	-	-	-	117	117	710	628	666
Rental from Fixed Assets		3 199	3 199	-	-	-	-	-	(1 074)	(1 074)	2 126	2 126	2 253
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		165	165	-	-	-	-	-	-	-	165	721	764
Operational Revenue		217 188	217 188	-	-	-	-	-	(50 248)	(50 248)	166 940	215 422	239 101
Non-Exchange Revenue													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		214 504	214 947	-	-	-	107	5 761	5 867	5 867	220 814	218 283	227 763
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 350	1 350	-	-	-	-	23 926	23 926	23 926	25 276	6 130	4 973
Other Gains		4 420	4 420	-	-	-	-	(4 212)	(4 212)	(4 212)	209	4 947	5 013
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		554 413	554 856	-	-	-	107	(72 278)	(72 171)	(72 171)	482 685	569 455	609 905
Expenditure By Type													
Employee related costs		319 379	319 414	-	-	-	(31 579)	(9 301)	(40 881)	(40 881)	278 534	335 945	352 552
Remuneration of councillors		15 251	15 234	-	-	-	-	383	383	383	15 617	16 013	16 814
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		56 872	56 148	-	-	-	-	(9 619)	(9 619)	(9 619)	46 529	49 932	68 938
Debt impairment		-	0	-	-	-	-	4 000	4 000	4 000	4 000	-	-
Depreciation and amortisation		11 095	11 095	-	-	-	-	(2 905)	(2 905)	(2 905)	8 191	11 066	11 066
Interest		136	136	-	-	-	-	284	284	284	420	136	136
Contracted services		47 207	47 074	-	-	-	(2 854)	8 205	5 351	5 351	52 425	46 777	49 271
Transfers and subsidies		1 017	1 221	-	-	-	145	90	235	235	1 457	932	905
Irrecoverable debts written off		1 650	1 650	-	-	-	-	1 350	1 350	1 350	3 000	1 650	1 650
Operational costs		100 401	101 477	-	-	-	(4 562)	(27 863)	(32 425)	(32 425)	69 052	105 799	107 368
Losses on disposal of Assets		1 025	1 025	-	-	-	-	(853)	(853)	(853)	172	1 025	1 025
Other Losses		30	30	-	-	-	-	2 885	2 885	2 885	2 915	30	30
Total Expenditure		554 063	554 506	-	-	-	(38 850)	(33 345)	(72 195)	(72 195)	482 311	569 305	609 755
Surplus/(Deficit)		350	350	-	-	-	38 957	(38 933)	24	24	374	150	150
Transfers and subsidies - capital (monetary allocations)		3 000	5 084	-	-	-	-	-	-	-	5 084	-	4 000
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		3 350	5 434	-	-	-	38 957	(38 933)	24	24	5 458	150	4 150
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		3 350	5 434	-	-	-	38 957	(38 933)	24	24	5 458	150	4 150
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		3 350	5 434	-	-	-	38 957	(38 933)	24	24	5 458	150	4 150
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	3 350	5 434	-	-	-	38 957	(38 933)	24	24	5 458	150	4 150

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		150	150	-	24	-	-	-	24	174	150	150
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		200	200	-	-	-	-	-	-	200	-	-
Vote 7 - Community Services		2 500	3 250	-	-	-	-	-	-	3 250	-	-
Vote 8 - Community Services (cont)		106 071	106 071	-	(38 449)	-	-	-	(38 449)	67 622	-	-
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 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	108 921	109 671	-	(38 425)	-	-	-	(38 425)	71 246	150	150
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	1 334	-	-	-	-	-	-	1 334	-	-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-	-	-	-	4 000
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	0	-	-	-	-	-	-	0	-	-
Capital single-year expenditure sub-total		-	1 334	-	-	-	-	-	-	1 334	-	4 000
Total Capital Expenditure - Vote		108 921	111 005	-	(38 425)	-	-	-	(38 425)	72 580	150	4 150
Capital Expenditure - Functional												
Governance and administration		350	350	-	24	-	-	-	24	374	150	150
Executive and council		-	0	-	-	-	-	-	-	0	-	-
Finance and administration		350	350	-	24	-	-	-	24	374	150	150
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 000	5 084	-	-	-	-	-	-	5 084	-	-
Community and social services		2 500	4 584	-	-	-	-	-	-	4 584	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		500	500	-	-	-	-	-	-	500	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	0	-	-	-	-	-	-	0	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	4 000
Planning and development		-	-	-	-	-	-	-	-	-	-	4 000
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		105 571	105 571	-	(38 449)	-	-	-	(38 449)	67 122	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		105 571	105 571	-	(38 449)	-	-	-	(38 449)	67 122	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	108 921	111 005	-	(38 425)	-	-	-	(38 425)	72 580	150	4 150
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	4 000
Provincial Government		3 000	5 084	-	-	-	-	-	-	5 084	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	3 000	5 084	-	-	-	-	-	-	5 084	-	4 000
Borrowing		105 571	105 571	-	(38 449)	-	-	-	(38 449)	67 122	-	-
Internally generated funds		350	350	-	24	-	-	-	24	374	150	150
Total Capital Funding		108 921	111 005	-	(38 425)	-	-	-	(38 425)	72 580	150	4 150

DC4 Garden Route - Table B6 Adjustments Budget Financial Position - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjts.	Adjts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		56 898	119 025	-	-	-	-	52 644	52 644	171 670	46 144	33 398
Trade and other receivables from exchange transactions	1	64 508	66 183	-	-	-	-	(7 052)	(7 052)	59 130	70 205	76 531
Receivables from non-exchange transactions	1	46	4 652	-	-	-	-	-	-	4 652	46	46
Current portion of non-current receivables	2	4 293	4 293	-	-	-	-	-	-	4 293	4 293	4 293
Inventory		3 049	3 391	-	-	-	-	4	4	3 396	3 574	3 753
VAT		10 678	15 853	-	-	-	-	(4 238)	(4 238)	11 615	10 678	10 678
Other current assets		2 700	(1 906)	-	-	-	-	2 628	2 628	722	2 700	2 700
Total current assets		142 172	211 492	-	-	-	-	43 987	43 987	255 479	137 642	131 400
Non current assets												
Investments		16	16	-	-	-	-	-	-	16	16	16
Investment property		65 619	65 621	-	-	-	-	(18)	(18)	65 602	65 509	65 400
Property, plant and equipment	3	314 384	316 824	-	(38 425)	-	-	10 313	(28 113)	288 711	304 909	299 434
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		(2 376)	1 522	-	-	-	-	(587)	(587)	935	(3 706)	(5 037)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		59 935	59 711	-	-	-	-	(64 946)	(64 946)	(5 235)	59 935	59 935
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		437 579	443 693	-	(38 425)	-	-	(55 239)	(93 664)	350 029	426 663	419 747
TOTAL ASSETS		579 751	655 185	-	(38 425)	-	-	(11 252)	(49 677)	605 508	564 305	551 147
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		13 255	13 255	-	-	-	-	11 906	11 906	25 161	13 255	13 255
Consumer deposits		660	1 381	-	-	-	-	(45)	(45)	1 336	660	660
Trade and other payables from exchange transactions		40 404	40 059	-	-	-	-	(2 335)	(2 335)	37 723	40 404	40 404
Trade and other payables from non-exchange transactions		640	1 557	-	-	-	-	(259)	(259)	1 298	640	640
Provisions		24 793	29 829	-	-	-	-	3 151	3 151	32 980	20 055	15 251
VAT		8 983	16 941	-	-	-	-	(6 807)	(6 807)	10 134	8 983	8 983
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		88 735	103 022	-	-	-	-	5 611	5 611	108 632	83 997	79 193
Non current liabilities												
Borrowing	1	92 316	154 443	-	-	-	-	12 047	12 047	166 490	79 061	64 507
Provisions	1	13 048	14 473	-	-	-	-	(5 612)	(5 612)	8 861	13 048	13 048
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		135 268	144 855	-	-	-	-	(53 247)	(53 247)	91 607	135 268	135 268
Total non current liabilities		240 633	313 771	-	-	-	-	(46 812)	(46 812)	266 958	227 377	212 824
TOTAL LIABILITIES		329 368	416 792	-	-	-	-	(41 202)	(41 202)	375 591	311 375	292 017
NET ASSETS	2	250 383	238 393	-	(38 425)	-	-	29 950	(8 476)	229 917	252 931	259 131
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		210 548	198 555	-	-	-	38 957	(83 905)	(44 948)	153 606	212 748	218 948
Funds and Reserves		37 786	37 788	-	-	-	-	30 179	30 179	67 966	37 786	37 786
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		248 333	236 343	-	-	-	38 957	(53 726)	(14 770)	221 573	250 533	256 734

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates												
Service charges		49 662	49 662	-	-	-	-	(35 313)	(35 313)	14 349	55 337	58 658
Other revenue		52 598	52 598	-	-	-	-	(16 992)	(16 992)	35 607	58 805	61 508
Transfers and Subsidies - Operational	1	428 673	429 122	-	-	-	-	(18 333)	(18 333)	410 789	430 253	463 158
Transfers and Subsidies - Capital	1	3 000	5 084	-	-	-	-	-	-	5 084	-	4 000
Interest		12 679	12 679	-	-	-	-	(4 092)	(4 092)	8 588	13 440	14 247
Dividends												
Payments												
Suppliers and employees		(538 018)	(537 540)	-	-	-	-	76 251	76 251	(461 289)	(552 904)	(594 893)
Finance charges		(136)	(136)	-	-	-	-	48	48	(88)	(136)	(136)
Transfers and Subsidies	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 464	11 470	-	-	-	-	1 571	1 571	13 040	4 796	6 542
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(108 921)	(111 005)	-	-	-	-	38 425	38 425	(72 580)	(150)	(4 150)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(108 921)	(111 005)	-	-	-	-	38 425	38 425	(72 580)	(150)	(4 150)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing		118 555	118 555	-	-	-	-	-	-	118 555	-	-
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing		(12 037)	(12 037)	-	-	-	-	12 037	12 037	-	(13 255)	(14 554)
NET CASH FROM/(USED) FINANCING ACTIVITIES		106 519	106 519	-	-	-	-	12 037	12 037	118 555	(13 255)	(14 554)
NET INCREASE/ (DECREASE) IN CASH HELD		6 062	6 983	-	-	-	-	52 033	52 033	59 016	(8 610)	(12 162)
Cash/cash equivalents at the year begin:	2	52 614	114 742	-	-	-	-	369	369	115 111	56 898	46 144
Cash/cash equivalents at the year end:	2	58 676	121 725	-	-	-	-	52 401	52 401	174 126	48 288	33 982

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Cash and investments available												
Cash/cash equivalents at the year end	1	58 676	121 725	-	-	-	-	52 401	52 401	174 126	48 288	33 982
Other current investments > 90 days		(1 778)	(2 700)	-	-	-	-	243	243	(2 457)	(2 144)	(584)
Non current assets - Investments	1	16	16	-	-	-	-	-	-	16	16	16
Cash and investments available:		56 914	119 041	-	-	-	-	52 644	52 644	171 685	46 160	33 414
Applications of cash and investments												
Unspent conditional transfers		640	1 557	-	-	-	-	(259)	(259)	1 298	640	640
Unspent borrowing		105 571	105 571	-	-	-	-	-	-	105 571	-	-
Statutory requirements		(117 809)	(35 287)	-	-	-	-	(2 570)	(2 570)	(37 856)	(117 809)	(117 809)
Other working capital requirements	2	(2 181)	(4 529)	-	-	-	-	27 800	27 800	23 271	(8 200)	(8 433)
Other provisions		24 793	29 829	-	-	-	-	3 151	3 151	32 980	20 055	15 251
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		2 602	2 605	-	-	-	-	6 608	6 608	9 213	2 602	2 602
Total Application of cash and investments:		13 617	99 746	-	-	-	-	34 730	34 730	134 477	(102 712)	(107 749)
Surplus(shortfall)		43 297	19 294	-	-	-	-	17 914	17 914	37 209	148 872	141 163

DC4 Garden Route - Table B9 Asset Management - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H		
Total Upgrading of Existing Assets to be adjusted	2a	-	0	-	-	-	-	-	-	0	-	4 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	0	-	-	-	-	-	-	0	-	4 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	0	-	-	-	-	-	-	0	-	4 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	108 921	111 005	-	(38 425)	-	-	-	(38 425)	72 580	150	4 150
Roads Infrastructure		-	-	-	(38 425)	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		105 571	105 571	-	(38 449)	-	-	-	(38 449)	67 122	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		105 571	105 571	-	(38 449)	-	-	-	(38 449)	67 122	-	-
Community Facilities		-	1 000	-	-	-	-	-	-	1 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	1 000	-	-	-	-	-	-	1 000	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	0	-	-	-	-	-	-	0	-	4 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	0	-	-	-	-	-	-	0	-	4 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		350	350	-	24	-	-	-	24	374	150	150
Machinery and Equipment		500	834	-	-	-	-	-	-	834	-	-
Transport Assets		2 500	3 250	-	-	-	-	-	-	3 250	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	108 921	111 005	-	(38 425)	-	-	-	(38 425)	72 580	150	4 150

DC4 Garden Route - Table B9 Asset Management - 18/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjuts.	Adjuts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSET REGISTER SUMMARY - PPE (WDV)	5	239 248	239 377	-	24	-	-	14 605	14 629	254 005	228 332	221 416
<i>Roads Infrastructure</i>		25	25	-	-	-	-	1	1	26	21	18
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		(5 438)	(3 625)	-	-	-	-	3 625	3 625	0	(9 063)	(12 688)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		(5 413)	(3 600)	-	-	-	-	3 626	3 626	26	(9 042)	(12 670)
Community Assets		(1 130)	(3 620)	-	-	-	-	7 470	7 470	3 850	(1 130)	(1 130)
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		65 619	65 621	-	-	-	-	(18)	(18)	65 602	65 509	65 400
Other Assets		40 834	(3 192)	-	-	-	-	2 014	2 014	(1 178)	35 795	34 756
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		(2 376)	1 522	-	-	-	-	(587)	(587)	935	(3 706)	(5 037)
Computer Equipment		8 858	3 745	-	-	-	-	1 815	1 815	5 560	8 858	8 858
Furniture and Office Equipment		6 972	4 883	-	24	-	-	233	257	5 140	6 164	5 357
Machinery and Equipment		5 376	4 716	-	-	-	-	(111)	(111)	4 605	5 376	5 376
Transport Assets		19 639	15 843	-	-	-	-	659	659	16 502	19 639	19 639
Land		100 868	153 458	-	-	-	-	(496)	(496)	152 962	100 868	100 868
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	239 248	239 377	-	24	-	-	14 605	14 629	254 005	228 332	221 416
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		11 095	11 095	-	-	-	-	(2 905)	(2 905)	8 191	11 066	11 066
Repairs and Maintenance by asset class	3	10 345	10 428	-	-	-	(1 732)	2 406	674	11 102	9 878	10 191
<i>Roads Infrastructure</i>		1 987	1 987	-	-	-	(1 732)	-	(1 732)	255	2 001	2 017
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		6	6	-	-	-	-	(2)	(2)	4	6	6
<i>Sanitation Infrastructure</i>		1	1	-	-	-	-	(1)	(1)	-	1	1
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 994	1 994	-	-	-	(1 732)	(3)	(1 735)	259	2 008	2 023
Community Facilities		30	30	-	-	-	-	-	-	30	30	30
Sport and Recreation Facilities		6 534	6 619	-	-	-	-	1 833	1 833	8 452	7 051	7 348
Community Assets		6 564	6 649	-	-	-	-	1 833	1 833	8 481	7 080	7 378
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		405	405	-	-	-	-	615	615	1 020	407	407
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		405	405	-	-	-	-	615	615	1 020	407	407
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		12	12	-	-	-	-	-	-	12	7	7
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		416	414	-	-	-	-	(39)	(39)	376	58	58
Transport Assets		954	954	-	-	-	-	-	-	954	318	318
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		21 440	21 523	-	-	-	(1 732)	(498)	(2 230)	19 293	20 944	21 257
Renewal and upgrading of Existing Assets as % of tot		0,0%	0,0%							0,0%	0,0%	96,4%
Renewal and upgrading of Existing Assets as % of dep		0,0%	0,0%							0,0%	0,0%	36,1%
R&M as a % of PPE		4,3%	4,4%							4,4%	4,3%	4,6%
Renewal and upgrading and R&M as a % of PPE		4,3%	4,4%							4,4%	4,3%	6,4%

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

Refer to section 3.5 where the assumptions in the compilation of the adjustments budget are explained.

Section 6 – Adjustments to budget funding

Refer to section 3.5 and the budget schedules for the funding of the budget.

Section 7 – Adjustments to expenditure on allocations and grant programmes

Refer to section 3.5 of the report and supporting tables for the proposed adjustments.

Section 8 – Adjustments to Grants made by the Municipality

Not applicable.

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

Refer to section 3.5 of the report and supporting tables for the proposed adjustments.

Section 10 – Adjustments to Service Delivery and Budget Implementation Plan

As part of council's resolution, Service Delivery and Budget Implementation Plan will be revised and presented to the mayor to incorporate these projects.

This will be concluded as per the legislative requirements.

Section 11 – Adjustments to Capital expenditure

Refer to section 3.5 and the budget schedules for adjustments to capital expenditure.

Section 12 – Municipal Manager’s quality certificate

NAVRAE:
ENQUIRIES: R Boshoff

KONTAKNR
CONTACT NO 044 803 1449

VERW:
REF: 6/18/7/2025/2026

KANTOOR:
OFFICES: George

DATUM
DATE 17 February 2026

QUALITY CERTIFICATE

I **Monde Stratu**, Municipal Manager of **Garden Route District Municipality**, hereby certify that the **February Adjustment Budget 2025/2026 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name MONDE STRATU

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

Signature 

Date 17/02/2026