



2025/2026
FINANCIAL YEAR

**MFMA S71 - MONTHLY FINANCIAL
MONITORING REPORT**

M07: 31 January 2026

Garden Route District Municipality
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Glossary:

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

Adjustments Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its Adjusted budget during the year.

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

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

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

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

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

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

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

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

GRAP – Generally Recognised Accounting Practice. The accounting standards for municipal accounting.

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDB – Year to Date Budget.

YTDA – Year to Date Actual.

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

These are the resolutions being presented to Council in the monthly report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 and the Municipal Budget and Reporting Regulations.

Regulation 28 of the Municipal Budget and Reporting Regulations states:

“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Recommendations:

1. That Council takes note of the monthly budget statement and supporting documentation for the month ended 31 January 2026.

Section 2 – Executive summary

2.1 Introduction

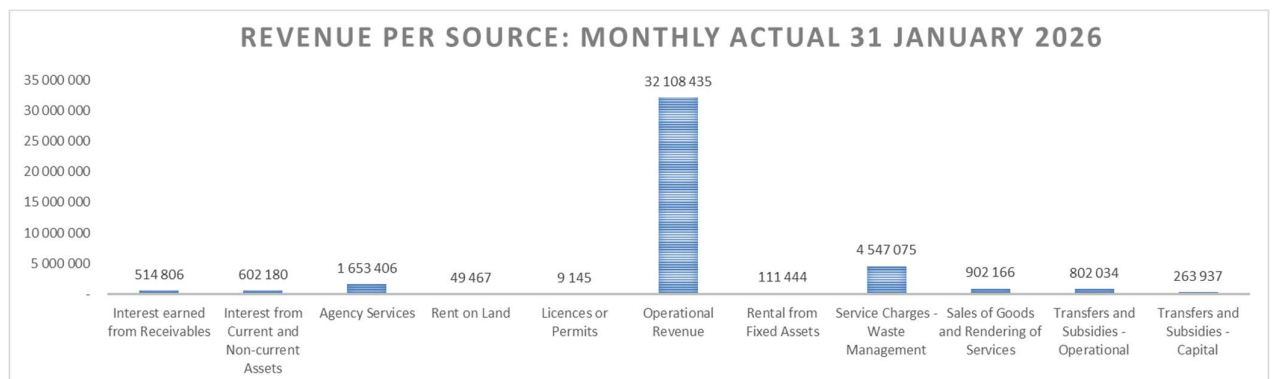
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective steps to be taken.

2.2 Consolidated Performance

2.2.1 Against Approved Budget

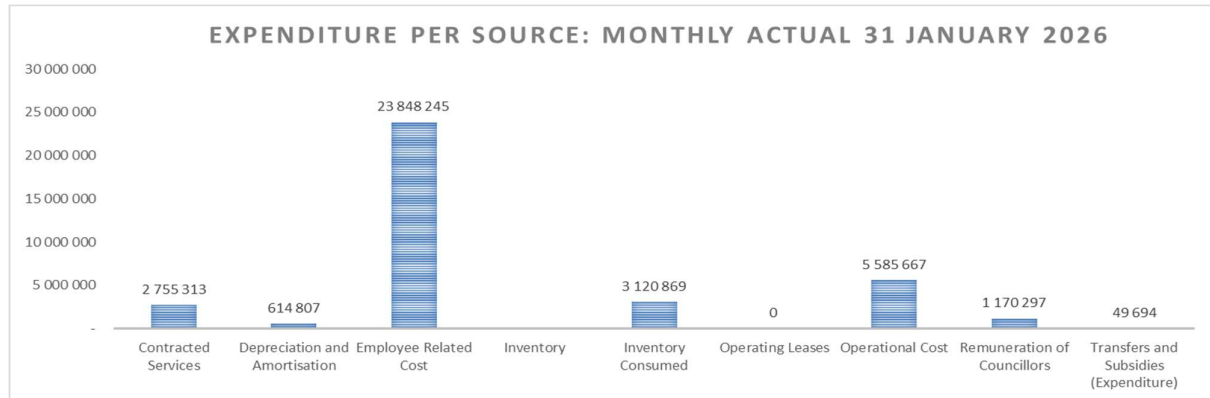
Revenue by source

The total revenue received for the month ended 31 January 2026 amounted to **R41,590,709 (YTDA: R305,628,098 and YTDB: R315,354,963)** which represents **7%** of the total adjusted budgeted figure of **R559,940,364 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 31 January 2026 amounted to **R37,144,893 (YTDA: R287,036,860 and YTD: R319,780,359)** with a total adjusted budgeted figure of **R554,506,383 (including Roads)**. The operational expenditure for the month is **7%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R25,018,542 (67% of the monthly expenditure)**.



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R111,005,257**. Capital expenditure of **R9,551,084 (including orders)** was recorded for the period ended 31 January 2026. The largest item on the capital budget (R105,571,286) is the construction of the regional landfill site (actual expenditure on the landfill site to date (including orders) is R7,733,494). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 31 JANUARY 2026							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Wireless Access Points	Own revenue	11 000	10 272	-	728	93%
2	Type-C Docking Stations	Own revenue	8 000	7 928	-	73	99%
3	Wireless Radio Link (York Street-Mission Street)	Own revenue	73 000	-	60 000	13 000	82%
4	Desktop Computers (PC)	Own revenue	108 000	85 536	-	22 464	79%
5	Furniture / Equipment (Insurance Refunds)	Insurance refunds	137 500	-	-	137 500	0%
6	Office Furniture	Own revenue	12 500	8 843	-	3 657	71%
7	Hazardous Materials Equipment	Grant	500 000	-	-	500 000	0%
8	Equipment	Grant	1 868 000	161 573	-	1 706 427	9%
9	Building of Disaster Management Store	Grant	1 000 000	-	-	1 000 000	0%
10	Hovercraft	Grant	1 382 000	-	1 381 073	927	100%
11	Moveable 10'000 liter water tank	Grant	54 971	-	-	54 971	0%
12	Flat bed	Grant	88 000	-	-	88 000	0%
13	Mobile generator trailer	Grant	191 000	102 364	-	88 636	54%
14	Landfill Site: PPE	Borrowing	105 571 286	7 663 462	70 032	97 837 792	7%
			111 005 257	8 039 979	1 511 105	101 454 173	9%

Refer to page 20 for detail on capital budget progress.

2.3 Material variances from SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit as applicable. Variances above 10% are briefly explained under the revenue by source and expenditure by type sections below (refer to pages 13 to 18).

2.4 Remedial or corrective steps

Head of Departments monitor monthly income and expenditure reports, ensure spending is within budget and is aligned to the IDP's Strategic Goals. Departments invite officials from the BTO office to the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries.

Conclusion

Detailed analysis of the municipal performance for the month ended 31 January 2026 is presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - M07 January

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	8 389	47 855	47 855	4 547	5 652	27 915	(22 263)	-80%	47 855
Investment revenue	16 541	14 385	14 385	602	3 477	8 391	(4 914)	-59%	14 385
Transfers and subsidies - Operational	211 404	214 504	214 947	802	152 768	116 837	35 931	31%	214 947
Other own revenue	222 899	277 670	277 670	35 375	143 467	160 496	(17 029)	-11%	-
Total Revenue (excluding capital transfers and contributions)	459 233	554 413	554 856	41 327	305 364	313 639	(8 275)	-3%	554 856
Employee costs	314 575	319 379	319 414	23 848	180 588	188 307	(7 719)	-4%	319 414
Remuneration of Councillors	13 953	15 251	15 234	1 170	7 964	9 291	(1 327)	-14%	15 234
Depreciation and amortisation	7 565	11 095	11 095	615	4 397	6 472	(2 075)	-32%	11 095
Interest	435	136	136	-	-	79	(79)	-100%	136
Inventory consumed and bulk purchases	46 480	56 872	56 148	3 121	28 828	26 104	2 724	10%	56 148
Transfers and subsidies	8 904	1 017	1 221	50	420	720	(300)	-42%	1 221
Other expenditure	98 786	150 313	151 257	8 341	64 841	88 807	(23 966)	-27%	151 257
Total Expenditure	490 697	554 063	554 506	37 145	287 037	319 780	(32 743)	-10%	554 506
Surplus/(Deficit)	(31 464)	350	350	4 182	18 327	(6 141)	24 468	-398%	350
Transfers and subsidies - capital (monetary)	2 563	3 000	5 084	264	264	1 716	(1 452)	-85%	5 084
Transfers and subsidies - capital (in-kind)	2 493	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434
Capital expenditure & funds sources									
Capital expenditure	60 895	108 921	111 005	3 404	8 040	63 803	(55 763)	-87%	111 005
Capital transfers recognised	2 934	3 000	5 084	264	264	2 016	(1 752)	-87%	5 084
Borrowing	45 817	105 571	105 571	3 055	7 663	61 583	(53 920)	-88%	105 571
Internally generated funds	12 143	350	350	86	113	204	(92)	-45%	350
Total sources of capital funds	60 895	108 921	111 005	3 404	8 040	63 803	(55 763)	-87%	111 005
Financial position									
Total current assets	230 168	142 172	211 492		308 451				211 492
Total non current assets	339 864	437 579	443 693		344 807				443 693
Total current liabilities	88 995	88 735	103 022		153 618				103 022
Total non current liabilities	264 922	240 633	313 771		264 934				313 771
Community wealth/Equity	216 115	250 383	238 393		234 706				238 393
Cash flows									
Net cash from (used) operating	24 802	8 464	11 470	57 267	69 236	787	(68 448)	-8696%	11 470
Net cash from (used) investing	(43 381)	(108 906)	(110 990)	(532)	(1 384)	(63 803)	(62 419)	98%	(110 990)
Net cash from (used) financing	64 336	107 179	107 900	127	3 148	112 757	109 610	97%	107 900
Cash/cash equivalents at the month/year end	202 573	59 352	163 391	211 872	226 010	204 752	(21 258)	-10%	163 391
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	19 727	25 238	13 041	740	1 981	1 226	14 335	51 779	128 068
Creditors Age Analysis									
Total Creditors	1 227	384	644	653	277	6	26	782	3 999

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

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

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		243 829	177 732	177 932	2 277	108 837	95 053	13 785	15%	177 932
Executive and council		223 262	74 390	74 390	2 127	78 638	43 385	35 254	81%	74 390
Finance and administration		20 567	103 343	103 543	150	30 199	51 668	(21 469)	-42%	103 543
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 730	90 130	92 457	1 411	48 625	51 398	(2 773)	-5%	92 457
Community and social services		2 571	13 200	15 527	489	10 137	8 099	2 038	25%	15 527
Sport and recreation		8 154	8 347	8 347	436	1 971	5 538	(3 566)	-64%	8 347
Public safety		5 582	27 547	27 547	416	16 189	13 930	2 259	16%	27 547
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	41 036	71	20 327	23 831	(3 504)	-15%	41 036
Economic and environmental services		191 773	236 494	236 494	33 356	139 118	137 955	1 164	1%	236 494
Planning and development		12 605	19 549	19 549	1 015	18 284	11 404	6 880	60%	19 549
Road transport		178 754	216 780	216 780	32 332	120 710	126 455	(5 745)	-5%	216 780
Environmental protection		414	165	165	9	124	96	28	29%	165
Trading services		10 849	51 482	51 482	4 547	7 472	30 031	(22 559)	-75%	51 482
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	51 482	4 547	7 472	30 031	(22 559)	-75%	51 482
Other	4	108	1 575	1 575	-	1 575	919	656	71%	1 575
Total Revenue - Functional	2	464 289	557 413	559 940	41 591	305 628	315 355	(9 727)	-3%	559 940
Expenditure - Functional										
Governance and administration		186 728	170 929	171 129	10 371	92 327	102 674	(10 347)	-10%	171 129
Executive and council		79 474	62 663	62 663	2 751	28 789	38 404	(9 615)	-25%	62 663
Finance and administration		103 398	104 250	104 450	7 316	61 077	61 825	(748)	-1%	104 450
Internal audit		3 856	4 017	4 017	304	2 462	2 445	16	1%	4 017
Community and public safety		85 981	86 267	86 511	7 645	49 731	51 183	(1 453)	-3%	86 511
Community and social services		10 640	10 837	11 080	955	5 629	6 437	(809)	-13%	11 080
Sport and recreation		10 868	8 212	8 212	1 258	5 813	4 819	994	21%	8 212
Public safety		27 020	27 018	27 018	2 113	15 050	15 744	(694)	-4%	27 018
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	40 200	3 319	23 239	24 182	(944)	-4%	40 200
Economic and environmental services		204 683	244 558	244 558	17 538	134 853	135 352	(499)	0%	244 558
Planning and development		24 985	23 442	23 442	1 559	10 834	14 485	(3 651)	-25%	23 442
Road transport		175 491	216 780	216 780	15 662	121 560	118 282	3 278	3%	216 780
Environmental protection		4 207	4 337	4 337	316	2 459	2 585	(126)	-5%	4 337
Trading services		11 718	50 733	50 733	1 467	9 198	29 599	(20 401)	-69%	50 733
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	50 733	1 467	9 198	29 599	(20 401)	-69%	50 733
Other		1 587	1 575	1 575	123	929	972	(44)	-4%	1 575
Total Expenditure - Functional	3	490 697	554 063	554 506	37 145	287 037	319 780	(32 743)	-10%	554 506
Surplus/ (Deficit) for the year		(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434

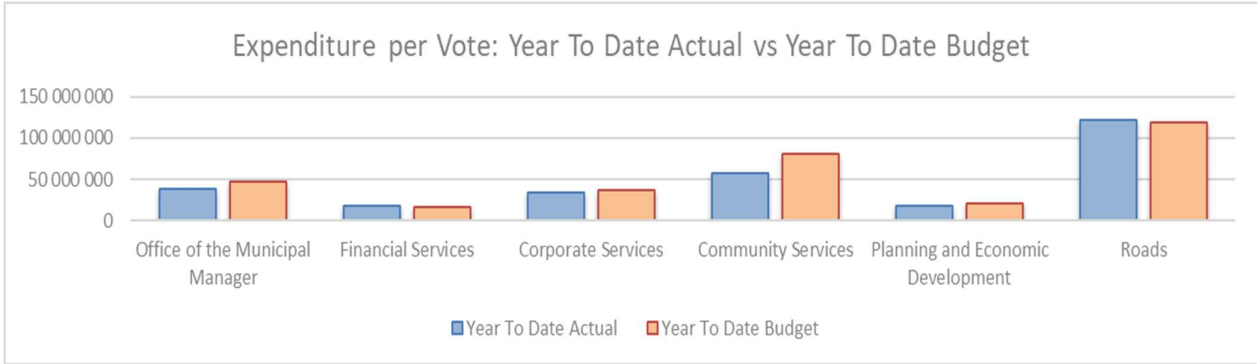
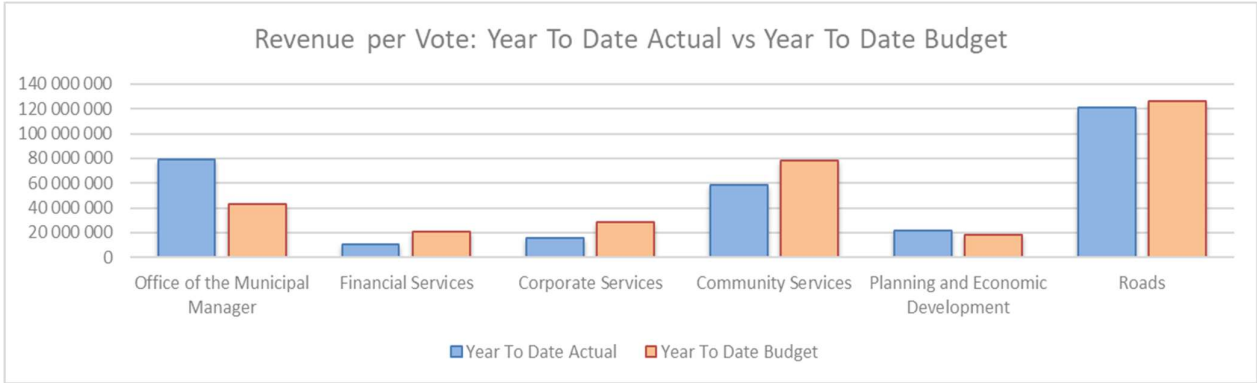
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	223 262	74 390	74 390	2 127	78 638	43 385	35 254	81,3%	74 390
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	49 644	145	10 415	20 410	(9 995)	-49,0%	49 644
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	40 149	-	9 755	23 237	(13 482)	-58,0%	40 149
Vote 6 - Corporate Services (cont)		13 184	9 644	9 644	5	5 923	5 626	298	5,3%	9 644
Vote 7 - Community Services		3 038	57 341	59 625	360	34 342	33 716	626	1,9%	59 625
Vote 8 - Community Services (cont)		17 801	80 194	80 237	5 172	24 013	44 666	(20 653)	-46,2%	80 237
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	115	2 664	1 794	870	48,5%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	10 258	1 046	10 794	6 189	4 606	74,4%	10 258
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	16 138	289	8 372	9 878	(1 505)	-15,2%	16 138
Vote 12 - Roads		178 754	216 780	216 780	32 332	120 710	126 455	(5 745)	-4,5%	216 780
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	464 289	557 413	559 940	41 591	305 628	315 355	(9 727)	-3,1%	559 940
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	86 242	69 692	69 692	3 212	33 468	42 885	(9 417)	-22,0%	69 692
Vote 2 - Office of the Municipal Manager (cont)		7 670	7 875	7 875	599	4 738	4 754	(16)	-0,3%	7 875
Vote 3 - Financial Services		20 222	22 829	22 829	1 436	10 994	12 535	(1 541)	-12,3%	22 829
Vote 4 - Financial Services (cont)		6 510	6 448	6 448	1 009	7 341	4 096	3 245	79,2%	6 448
Vote 5 - Corporate Services		19 569	21 405	21 605	1 392	9 707	12 486	(2 779)	-22,3%	21 605
Vote 6 - Corporate Services (cont)		43 219	39 691	39 691	2 259	23 994	24 147	(153)	-0,6%	39 691
Vote 7 - Community Services		49 089	54 078	54 278	4 509	30 875	32 380	(1 505)	-4,6%	54 278
Vote 8 - Community Services (cont)		43 502	81 999	82 042	3 986	26 161	47 916	(21 755)	-45,4%	82 042
Vote 9 - Planning and Economic Development		8 102	3 113	3 113	378	2 640	1 885	756	40,1%	3 113
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	16 772	1 673	9 339	10 680	(1 341)	-12,6%	16 772
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	13 381	1 029	6 219	7 733	(1 514)	-19,6%	13 381
Vote 12 - Roads		108 914	134 114	134 114	10 352	73 558	76 235	(2 677)	-3,5%	134 114
Vote 13 - Roads (cont)		66 577	82 666	82 666	5 310	48 002	42 047	5 954	14,2%	82 666
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	490 697	554 063	554 506	37 145	287 037	319 780	(32 743)	-10,2%	554 506
Surplus/ (Deficit) for the year	2	(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520,1%	5 434

Reporting per municipal vote provide details on the spread of spending over the various functions of council. The integration of the Roads Agency function into the budget of Garden Route DM reflects under the Roads votes above.

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



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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		8 389	47 855	47 855	4 547	5 652	27 915	(22 263)	-80%	47 855
Sale of Goods and Rendering of Services		13 544	21 280	21 280	902	4 580	11 090	(6 510)	-59%	21 280
Agency services		18 860	22 763	22 763	1 653	11 574	13 278	(1 705)	-13%	22 763
Interest								-	0%	
Interest earned from Receivables		5 379	6 711	6 711	515	4 195	3 690	505	14%	6 711
Interest from Current and Non Current Assets		16 541	14 385	14 385	602	3 477	8 391	(4 914)	-59%	14 385
Dividends								-	0%	
Rent on Land		481	593	593	49	346	346	0	0%	593
Rental from Fixed Assets		2 000	3 199	3 199	111	922	1 899	(977)	-51%	3 199
Licence and permits		-	165	165	9	72	96	(24)	-25%	165
Special rating levies								-	0%	
Operational Revenue		179 345	217 188	217 188	32 108	120 094	126 730	(6 637)	-5%	217 188
Non-Exchange Revenue										
Property rates								-	0%	
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		2 568	-	-	-	-	-	-	0%	-
Licence and permits		309	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		211 404	214 504	214 947	802	152 768	116 837	35 931	31%	214 947
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets		(172)	1 350	1 350	-	1 540	788	752	96%	1 350
Other Gains		585	4 420	4 420	27	144	2 579	(2 434)	-94%	4 420
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)		459 233	554 413	554 856	41 327	305 364	313 639	(8 275)	-3%	554 856
Expenditure By Type										
Employee related costs		314 575	319 379	319 414	23 848	180 588	188 307	(7 719)	-4%	319 414
Remuneration of councillors		13 953	15 251	15 234	1 170	7 964	9 291	(1 327)	-14%	15 234
Bulk purchases - electricity								-	0%	
Inventory consumed		46 480	56 872	56 148	3 121	28 828	26 104	2 724	10%	56 148
Debt impairment		17 488	-	-	-	-	-	-	0%	-
Depreciation and amortisation		7 565	11 095	11 095	615	4 397	6 472	(2 075)	-32%	11 095
Interest		435	136	136	-	-	79	(79)	-100%	136
Contracted services		28 206	47 207	47 074	2 755	23 887	26 930	(3 042)	-11%	47 074
Transfers and subsidies		8 904	1 017	1 221	50	420	720	(300)	-42%	1 221
Irrecoverable debts written off		1 614	1 650	1 650	-	-	963	(963)	-100%	1 650
Operational costs		47 210	100 401	101 477	5 586	40 952	60 299	(19 347)	-32%	101 477
Losses on Disposal of Assets		-	1 025	1 025	-	-	598	(598)	-100%	1 025
Other Losses		4 267	30	30	-	1	18	(16)	-92%	30
Total Expenditure		490 697	554 063	554 506	37 145	287 037	319 780	(32 743)	-10%	554 506
Surplus/(Deficit)		(31 464)	350	350	4 182	18 327	(6 141)	24 468	-398%	350
Transfers and subsidies - capital (monetary allocations)										
		2 563	3 000	5 084	264	264	1 716	(1 452)	-85%	5 084
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434
Income Tax								-	0%	
Surplus/(Deficit) after income tax		(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
Surplus/(Deficit) attributable to municipality		(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	0%	-
Surplus/ (Deficit) for the year		(26 408)	3 350	5 434	4 446	18 591	(4 425)	23 017	-520%	5 434

Revenue by Source

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

Refer to the below comparison of the revenue for the current month compared to the prior year comparative month:

Revenue	Monthly actual - January 2026	Monthly actual - January 2025	Percentage increase/ (decrease)	Comment
Agency Services	1 653 406	1 528 416	8%	Agency fee as per MOA with the Department of Infrastructure for the Roads function.
Interest from Current and Non-current Assets	602 180	2 758 735	-78%	Interest as derived from the bank balance and investments/ call accounts at maturity date.
Interest earned from Receivables	514 806	405 490	27%	Interest on overdue debtor accounts.
Rent on Land	49 467	44 251	12%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	32 108 435	452 464	6996%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred for the month. A correction journal was processed in the current reporting period to include the December 2025 claim which did not previously reflect, resulting in the higher income.
Rental from Fixed Assets	111 444	112 492	-1%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	902 166	2 774 383	-67%	Decrease in Camping fees and Fire services revenue compared to the prior year comparative month.
Service Charges - Waste Management	4 547 075	-	N/A	Income relating to the Waste management facility.
Licences or Permits	9 145	-	N/A	Increase in revenue from Health Certificates issued.
Transfers and Subsidies - Capital	263 937	-	N/A	Recognition of grant revenue based on the expenditure incurred for conditional grants.
Transfers and Subsidies - Operational	802 034	2 188 055	-63%	Recognition of grant revenue based on the expenditure incurred for conditional grants.
Grand Total	41 564 095	10 264 286	305%	

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

Revenue	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Agency Services	11 573 841	13 278 357	87%	Agency fee as per MOA with the Department of Infrastructure for the Roads function. There was no additional allocation to date.
Interest from Current and Non-current Assets	3 477 360	8 391 386	41%	Interest as derived from the bank balance and investments/ call accounts at maturity date. There has been a decrease in the interest rates and lower cash balances that led to the lower interest received.
Interest earned from Receivables	4 195 280	3 689 807	114%	Overdue debtor accounts higher than anticipated to date.
Rent on Land	346 271	345 833	100%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	120 093 531	126 730 322	95%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred.
Rental from Fixed Assets	921 706	1 898 821	49%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	4 580 288	11 090 466	41%	Majority relates to Health services revenue and Camping fees revenue being less than anticipated to date.
Service Charges - Waste Management	5 652 075	27 915 229	20%	The Landfill site is not yet fully operational to date, therefore the under collection in revenue.
Licences or Permits	72 200	95 981	75%	Monetary difference is not significant.
Transfers and Subsidies - Capital	263 937	1 715 648	15%	Recognition of conditional grant revenue based on the grant expenditure incurred.
Transfers and Subsidies - Operational	152 767 640	116 837 051	131%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
Grand Total	303 944 129	311 988 901	97%	

Agency services:

The municipality performs an agency function on behalf of the Department of Infrastructure – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations.

For the month ended 31 January 2026, the agency fee amounts to R1,653,406 (YTDA: R11,573,841 and YTDB: R13,278,357). There was no additional allocation to date.

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

This reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. For the month ended 31 January 2026, the interest amounts to R602,180 (YTDA: R3,477,360 and YTDB: R8,391,386). There has been a decrease in the interest rates and lower cash balances that led to the lower interest received.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 January 2026 amounts to R514,806 (YTDA: R4,195,280 and YTDB: R3,689,807). Overdue debtor accounts were higher than anticipated to date.

Rent on Land:

The income received from rental on land amounts to R49,467 for the month ended 31 January 2026 (YTDA: R346,271 and YTDB: R345,833). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Operational Revenue:

Operational revenue reflects an amount of R32,108,435 for the month ended 31 January 2026 (YTDA: R120,093,531 and YTDB: R126,730,322). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 January 2026 amounts to R111,444 (YTDA: R921,706 and YTDB: R1,898,821). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 31 January 2026 amounts to R902,166 (YTDA: R4,580,288 and YTDB: R11,090,466). Majority relates to Health services revenue and Camping fees revenue being less than anticipated to date.

Service Charges:

For the month ended 31 January 2026 the income relating to the Waste management facility was R4,547,075 (YTDA: R5,652,075 and YTDB: R27,915,229). The Landfill site is not yet operational to date, therefore the under collection in revenue.

Transfers recognised:

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

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

The first tranche payment of the equitable share grant was received in July 2025 and amounts to R78,344,000. The second tranche was received in January 2026 to the amount of R62,627,000.

The following conditional grant allocations have been received to date:

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

Expenditure by Type

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

Refer to the below comparison of the expenditure for the current month compared to the prior year comparative month:

Expenditure	Monthly actual - January 2026	Monthly actual - January 2025	Percentage increase/ (decrease)	Comment
Contracted Services	2 755 313	2 415 895	14%	Increase in the following Contracted Services sub-category: - Consultants and Professional Services
Depreciation and Amortisation	614 807	451 196	36%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	23 848 245	24 771 874	-4%	The decrease is in line with expectations due to vacancies not filled.
Inventory	-26 614	-23 734	12%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	3 120 869	3 027 717	3%	Due to an increase in the following Inventory Consumed sub-category: - Materials and Supplies
Operating Leases	-	47 752	-100%	Monetary difference is not significant.
Irrecoverable Debts Written Off	-	214 028	-100%	Based on reports submitted to council for approval of write-offs.
Operational Cost	5 585 667	5 956 752	-6%	Includes decreases in the following costs compared to the prior year comparative month: - Samples and Specimens - Travel and Subsistence
Remuneration of Councillors	1 170 297	1 153 006	1%	The annual increase as per the government gazette on remuneration for councillors must still be effected in the current year.
Transfers and Subsidies (Expenditure)	49 694	36 697	35%	Grants paid as per business plan.
Grand Total	37 118 279	38 051 183	-2%	

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

Expenditure	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Contracted Services	23 887 490	26 929 801	89%	The following Contracted Services sub-categories were less than anticipated to date: - Consultants and Professional Services - Contractors - Outsourced Services
Depreciation and Amortisation	4 396 831	6 472 291	68%	Provision has been made for depreciation on a portion of the landfill site, which was anticipated to be operational to date.
Employee Related Cost	180 587 592	188 306 739	96%	Variance due to year-end transactions to be provided for in the annual financial statements e.g. post retirement benefits, staff leave provision, etc.
Inventory	-142 861	-104 223	137%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	28 827 927	26 104 359	110%	The following Inventory Consumed sub-categories were higher than anticipated to date: - Consumables - Materials and Supplies
Irrecoverable Debts Written Off	-	962 500	0%	Based on reports submitted to council for approval of write-offs.
Operational Cost	40 951 965	60 298 760	68%	Provision has been made for the contribution to the landfill site rehabilitation cost, which was anticipated to be operational to date.
Remuneration of Councillors	7 963 837	9 291 082	86%	The annual increase as per the government gazette on remuneration for councillors must still be effected.
Transfers and Subsidies (Expenditure)	419 887	720 068	58%	Grants paid as per business plan.
Grand Total	286 892 667	318 981 377	90%	

Contracted services:

The contracted services for the month ended 31 January 2026 amounts to R2,755,313 (YTDA: R23,887,490 and YTDB: R26,929,801). The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services, Outsourced services and Contractors.

Depreciation and amortisation:

Depreciation and amortisation for the month ended 31 January 2026 amounts to R614,807 (YTDA: R4,396,831 and YTDB: R6,472,291). Provision has been made for depreciation on a portion of the landfill site, which was anticipated to be operational to date.

These items account for non-cash budgeted items. The fixed asset register (FAR) is being implemented at Garden Route DM by the service provider of the financial system. The Asset Verification module has been implemented with the GRAP implementation testing performed for certain areas. Templates were populated for the import of the Excel FAR into the Electronic FAR. Reconciliations were performed on the data and various set-ups done to movement accounts, etc.

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 31 January 2026 amounted to R25,018,542 (YTDA: R188,551,429 and YTDB: R197,597,821) and represents 67% of the total monthly expenditure. The variance is due to year-end transactions to be provided for in the annual financial statements e.g. post-retirement benefits, staff leave provision, etc.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R3,120,869 (YTDA: R28,827,927 and YTDB: R26,104,359) for the month ended 31 January 2026. The Inventory Consumed: Consumables & Materials and Supplies were higher than anticipated to date.

Operational costs:

Operational costs for the month ended 31 January 2026 amounts to R5,585,667 (YTDA: R40,951,965 and YTDB: R60,298,760).

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

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

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

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 31 January 2026 amounts to R49,694 (YTDA: R419,887 and YTDB: R720,068). This relates to grants paid as per business plans.

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		48	150	150	-	9	88	(79)	-90%	150
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		32	200	200	86	104	117	(13)	-11%	200
Vote 7 - Community Services		508	2 500	4 584	264	264	2 016	(1 752)	-87%	4 584
Vote 8 - Community Services (cont)		46 357	106 071	106 071	3 055	7 663	61 583	(53 920)	-88%	106 071
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	46 946	108 921	111 005	3 404	8 040	63 803	(55 763)	-87%	111 005
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		18	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		38	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		292	-	-	-	-	-	-	-	-
Vote 7 - Community Services		2	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		1 167	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		88	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		12 344	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	13 949	-	-	-	-	-	-	-	-
Total Capital Expenditure		60 895	108 921	111 005	3 404	8 040	63 803	(55 763)	-87%	111 005
Capital Expenditure - Functional Classification										
Governance and administration		10 260	350	350	86	113	204	(92)	-45%	350
Executive and council		91	-	-	-	-	-	-	-	-
Finance and administration		10 170	350	350	86	113	204	(92)	-45%	350
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 817	3 000	5 084	264	264	2 016	(1 752)	-87%	5 084
Community and social services		941	2 500	4 584	264	264	2 016	(1 752)	-87%	4 584
Sport and recreation		6	-	-	-	-	-	-	-	-
Public safety		1 928	500	500	-	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-	-
Health		1 943	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 817	105 571	105 571	3 055	7 663	61 583	(53 920)	-88%	105 571
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		45 817	105 571	105 571	3 055	7 663	61 583	(53 920)	-88%	105 571
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	60 895	108 921	111 005	3 404	8 040	63 803	(55 763)	-87%	111 005
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 934	3 000	5 084	264	264	2 016	(1 752)	-87%	5 084
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 934	3 000	5 084	264	264	2 016	(1 752)	-87%	5 084
Borrowing		45 817	105 571	105 571	3 055	7 663	61 583	(53 920)	-88%	105 571
Internally generated funds	6	12 143	350	350	86	113	204	(92)	-45%	350
Total Capital Funding		60 895	108 921	111 005	3 404	8 040	63 803	(55 763)	-87%	111 005

Refer below for a detailed breakdown of the capital expenditure.

SCOA config	No.	Project description	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71207104112	1	Wireless Access Points	11 000	10 272	Completed	Completed
71213102466	2	Furniture / Equipment (Insurance Refunds)	137 500	-	Not Started	No challenges anticipated
71213102467	3	Office Furniture	12 500	8 843	In progress	No challenges anticipated
71601102327	4	Equipment	1 868 000	161 573	In progress	No challenges anticipated
71601103126	5	Building of Disaster Management Store	1 000 000	-	Not Started	No challenges anticipated
71601330025	6	Hover Craft	1 382 000	-	Orders issued to suppliers	No challenges anticipated
71801330005	7	Moveable 10'000 liter Water Tank	54 971	-	Not Started	No challenges anticipated
71801330007	8	Flat bed (to be used for District Hook Lift Truck)	88 000	-	Not Started	No challenges anticipated
71801330008	9	Mobile Generator Trailer	191 000	102 364	In progress	No challenges anticipated
71207230011	10	Type-C Docking Stations	8 000	7 928	Completed	Completed
71207230012	11	Wireless Radio Link (York Street - Mission Street)	73 000	-	Orders issued to suppliers	No challenges anticipated
71207230013	12	Desktop Computers (PC)	108 000	85 536	In progress	No challenges anticipated
72305230111	13	Hazardous Materials Equipment	500 000	-	Not Started	No challenges anticipated
74402100901	14	Landfill Site: PPE	105 571 286	7 663 462	Orders issued to suppliers	Weekly progress provided to Management Committee and standing agenda item in Council meetings
Totals			111 005 257	8 039 978		
Commitments against capital for the month January 2026						
71207230012	11	Wireless Radio Link (York Street - Mission Street)		60 000		
71601330025	6	Hover Craft		1 381 073		
74402100901	14	Landfill Site: PPE		70 032		
Total Commitments				1 511 105		

The largest item on the capital budget is the construction of the regional landfill site (R105,571,286).

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		155 011	56 898	119 025	202 964	119 025
Trade and other receivables from exchange transactions		55 264	64 508	66 183	84 254	66 183
Receivables from non-exchange transactions		46	46	4 652	46	4 652
Current portion of non-current receivables		4 293	4 293	4 293	4 293	4 293
Inventory		3 217	3 049	3 391	2 985	3 391
VAT		11 615	10 678	15 853	14 229	15 853
Other current assets		722	2 700	(1 906)	(320)	(1 906)
Total current assets		230 168	142 172	211 492	308 451	211 492
Non current assets						
Investments		16	16	16	16	16
Investment property		65 730	65 619	65 621	65 657	65 621
Property, plant and equipment		273 555	314 384	316 824	278 661	316 824
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	1 522	1 103	1 522
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(629)	59 935	59 711	(629)	59 711
Other non-current assets						
Total non current assets		339 864	437 579	443 693	344 807	443 693
TOTAL ASSETS		570 032	579 751	655 185	653 259	655 185
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		6 373	13 255	13 255	6 373	13 255
Consumer deposits		1 336	660	1 381	4 484	1 381
Trade and other payables from exchange transactions		36 875	40 404	40 059	90 320	40 059
Trade and other payables from non-exchange transactions		1 298	640	1 557	5 196	1 557
Provision		32 980	24 793	29 829	32 980	29 829
VAT		10 134	8 983	16 941	14 266	16 941
Other current liabilities						
Total current liabilities		88 995	88 735	103 022	153 618	103 022
Non current liabilities						
Financial liabilities		166 490	92 316	154 443	166 490	154 443
Provision		8 861	13 048	14 473	8 873	14 473
Long term portion of trade payables						
Other non-current liabilities		89 571	135 268	144 855	89 571	144 855
Total non current liabilities		264 922	240 633	313 771	264 934	313 771
TOTAL LIABILITIES		353 917	329 368	416 792	418 553	416 792
NET ASSETS	2	216 115	250 383	238 393	234 706	238 393
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		148 149	212 598	200 605	166 740	200 605
Reserves and funds		67 966	37 786	37 788	67 966	37 788
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	216 115	250 383	238 393	234 706	238 393

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)		
	Norm: 1.5 - 2.1		
	31 January 2026	30 June 2025	
Current Assets	308 451 320	220 813 011	
Current Liabilities	153 618 192	73 118 336	
Current ratio	2,01	3,02	times
Comment			
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities			
The norm is 1.5 - 2.1 times. As at 31 January 2026, GRDM's current ratio is 2,01 times, which is within the norm.			

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365		
	Norm: 30 days		
	31 January 2026	30 June 2025	
Debtors closing balance after bad debt prov (excl. Roads debtor)	33 138 145	15 172 669	
Billed revenue (excl. Roads claim)	24 977 488	45 751 343	
	484	121	days
Comment			
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.			
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.			
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.			
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.			

Debt to Revenue Ratio:	(Total debt / Total revenue) x 100		
	31 January 2026		
Total debt	174 337 796		
Total budgeted revenue	559 940 364		
	31,14%		
Comment			
The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.			
The municipality has sufficient revenue to cover its debt obligations, as total debt constitutes 31,14% of total budgeted revenue, which is within the norm of 50% or less as per the loan agreement.			

Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100		
	31 January 2026		
Interest paid	8 038 812		
Total expenditure	287 036 860		
	2,80%		
Comment			
The purpose of this ratio is to measure GRDM's interest paid compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7,5% (seven-point five percent) of total expenditure.			
The interest paid makes up 2,80% of all expenditure incurred, therefore it is not a significant expenditure item for GRDM and is within the norm of 7,5% or less as per the loan agreement.			

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges		–	49 662	49 662	8 974	8 974	28 969	(19 995)	-69%	49 662
Other revenue		128 285	52 598	52 598	67 226	87 110	30 590	56 520	185%	52 598
Transfers and Subsidies - Operational		213 186	428 679	429 122	–	160 729	241 772	(81 043)	-34%	429 122
Transfers and Subsidies - Capital		5 979	3 000	5 084	–	3 000	1 716	1 284	75%	5 084
Interest		–	12 679	12 679	320	320	7 396	(7 076)	-96%	12 679
Dividends										
Payments										
Suppliers and employees		(305 840)	(538 018)	(537 540)	(19 254)	(184 235)	(309 577)	(125 342)	40%	(537 540)
Interest		(16 807)	(136)	(136)	–	(6 663)	(79)	6 584	-8305%	(136)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 802	8 464	11 470	57 267	69 236	787	(68 448)	-8696%	11 470
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments		16	16	16	–	–	–	–		16
Payments										
Capital assets		(43 397)	(108 921)	(111 005)	(532)	(1 384)	(63 803)	(62 419)	98%	(111 005)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 381)	(108 906)	(110 990)	(532)	(1 384)	(63 803)	(62 419)	98%	(110 990)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		63 000	118 555	118 555	–	–	118 555	(118 555)	-100%	118 555
Increase (decrease) in consumer deposits		1 336	660	1 381	127	3 148	–	3 148	#DIV/0!	1 381
Payments										
Repayment of borrowing		–	(12 037)	(12 037)	–	–	(5 798)	(5 798)	100%	(12 037)
NET CASH FROM/(USED) FINANCING ACTIVITIES		64 336	107 179	107 900	127	3 148	112 757	109 610	97%	107 900
NET INCREASE/ (DECREASE) IN CASH HELD		45 758	6 737	8 380	56 861	71 000	49 742			8 380
Cash/cash equivalents at beginning:		156 816	52 614	155 011	155 011	155 011	155 011			155 011
Cash/cash equivalents at month/year end:		202 573	59 352	163 391	211 872	226 010	204 752			163 391

The municipal bank balance at 31 January 2026 totals R106,499,584. The fixed investments totals R30,024,625 with call account deposits of R4,919,268. Total cash available at month-end is therefore R141,443,477.

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

REPORTING MONTH: 31 JANUARY 2026		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 January 2026	76 901 357	106 499 584
Other Cash & Cash Equivalents: Short term deposits	62 250 512	30 024 625
Other Cash & Cash Equivalents: Call accounts	4 889 576	4 919 268
Total Cash & Cash Equivalents	144 041 444	141 443 477
LESS:	208 669 773	208 249 050
Unspent Conditional Grants	6 381 128	5 195 872
Provision for staff leave	23 603 698	23 603 698
Provision for bonus	7 584 594	7 584 594
Post Retirement Benefits	11 275 400	11 275 400
Performance Bonus	1 223 803	1 223 803
Trade Payables	23 200 493	38 320 188
Consumer Deposits	4 357 532	4 484 115
YTD Unspent Capital budget	147 959	91 590
YTD Unspent Operational budget	25 664 345	32 743 499
Equitable share received in advance	41 751 333	20 875 667
YTD Unspent Landfill Site Borrowing	63 479 487	62 850 624
Sub total	-64 628 329	-66 805 573
PLUS:	74 433 312	84 263 183
VAT Receivable/ (Payable)	1 167 847	-36 614
Receivable Exchange	22 103 813	33 138 145
Department of Infrastructure	51 161 652	51 161 652
	9 804 983	17 457 610
LESS OTHER MATTERS:		
Capital Replacement Reserve	9 213 054	9 213 054
Employee Benefits Reserves	47 477 947	47 477 947
Sub Total	-46 886 018	-39 233 391
LESS: CONTINGENT LIABILITIES	970 000	970 000
Labour disputes	970 000	970 000
Recalculated available cash balance	-47 856 018	-40 203 391
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	37 894 200	21 655 182

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr						
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	11	11	11	-	-	-
Interest on Arrear Debtor Accounts	1810	335	344	350	350	349	348	2 555	16 105	20 736	19 707	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	19 392	24 894	12 691	391	1 632	878	11 781	35 663	107 321	50 344	-	-	-	-
Total By Income Source	2000	19 727	25 238	13 041	740	1 981	1 226	14 335	51 779	128 068	70 062	-	-	-	-
2024/25 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	24	149	35	35	35	35	298	4 847	5 459	5 251	-	-	-	-
Commercial	2300	14 340	24 646	10 985	382	383	391	2 820	44 144	98 090	48 119	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	5 363	443	2 021	323	1 563	800	11 217	2 789	24 518	16 691	-	-	-	-
Total By Customer Group	2600	19 727	25 238	13 041	740	1 981	1 226	14 335	51 779	128 068	70 062	-	-	-	-

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

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

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

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

Debt owing by Government Institutions

Total debt owing by government institutions to the Garden Route DM is summarised as follows as at 31 January 2026:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	21 885 617,49	24 689 398,33	10 824 583,76	218 261,54	16 566 788,02	74 184 649,14	68 173 583,00	6 011 066,14

Refer to the below table depicting the name of the government institution owing debt, aging, amount outstanding and Intergovernmental Relations (IGR) process followed:

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNICIPALITEIT	-	-	-	-	-	-	17 073,10	(17 073,10)	N/A
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	73,59	73,59	75,09	75,09	7 822,14	8 119,50	80 026,33	(71 906,83)	Email send to CFO of Bitou Municipality
84000268	BITOU MUNICIPALITY	-	-	-	-	170,21	170,21	15 711,81	(15 541,60)	Interest to be included in debt write-off report for Quarter 3
84000557	BITOU MUNICIPALITY	-	1 373,03	-	-	-	1 373,03	16 272,50	(14 899,47)	N/A
		73,59	1 446,62	75,09	75,09	7 992,35	9 662,74	129 083,74	(119 421,00)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	3 407,78	3 407,78	3 477,32	3 477,32	541 579,49	555 349,69	333 822,87	221 526,82	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	22,05	22,05	22,50	22,50	2 869,58	2 958,68	2 159,88	798,80	Interest to be included in Quarter 3 write-off report
84000166	GEORGE MUNICIPALITY	11,57	11,57	11,81	11,81	1 506,32	1 553,08	1 133,78	419,30	Interest to be included in Quarter 3 write-off report
84000211	GEORGE MUNICIPALITY	(18 066,88)	-	-	-	-	(18 066,88)	(18 066,88)	-	N/A - account overpayment on statement balance and not on invoice, will be adjusted with the 2024/25 contribution for the current year
84000272	GEORGE MUNICIPALITY	-	-	-	-	-	-	10 733,33	(10 733,33)	New account issued
84000287	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000319	GEORGE MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000554	GEORGE MUNICIPALITY	2 526,56	247 500,00	-	-	-	250 026,56	-	250 026,56	N/A - interest was written-off
84000593	GO GEORGE	20,18	20,18	20,59	20,59	3 660,07	3 741,61	1 976,58	1 765,03	Interest to be included in Quarter 3 write-off report
84000618	GEORGE MUNICIPALITY	(1 606,16)	-	-	-	-	(1 606,16)	(2 235,97)	629,81	N/A Account was paid twice by George Municipality
84000673	GEORGE MUNICIPALITY	-	-	-	-	1 271,70	1 271,70	302,68	969,02	Interest to be included in Quarter 3 write-off report
84000674	GEORGE MUNICIPALITY	(14,48)	-	-	-	-	(14,48)	-	(14,48)	N/A
84000783	GEORGE MUNICIPALITY	-	-	-	-	3 934,32	3 934,32	-	3 934,32	Interest to be included in Quarter 3 write-off report
84000817	GEORGE MUNICIPALITY	3 425,40	3 425,40	3 495,31	3 495,31	398 534,88	412 376,30	335 549,42	76 826,88	New account issued
		(10 273,98)	254 386,98	7 027,53	7 027,53	953 356,36	1 211 524,42	665 375,69	546 148,73	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HESSEQUA	21 480,75	675,91	-	-	-	22 156,66	21 476,16	680,50	N/A - current month rental
38900005	HESSEQUA MUNICIPALITEIT	-	-	-	-	0,01	0,01	-	0,01	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	10 516,57	-	-	-	-	10 516,57	10 516,57	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	(0,00)	0,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000887	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	499,10	(499,10)	N/A
84000915	HESSEQUA MUNICIPALITY	212,35	212,35	216,68	216,68	22 586,59	23 444,65	20 801,13	2 643,52	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000921	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	709 417,12	(709 417,12)	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000926	HESSEQUA MUNICIPALITY	-	-	247,93	247,93	1 785,06	2 280,92	-	-	No - new account issued
84000935	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	-
84001036	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	11 332,97	(11 332,97)	-
84001061	HESSEQUA MUNICIPALITY	9,38	9,38	919,26	-	-	938,02	919,26	18,76	-
		32 219,05	897,64	1 383,87	464,61	24 371,66	59 336,83	777 243,23	(717 906,40)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	8 969,31	8 969,31	9 152,36	9 152,36	1 500 785,37	1 537 028,71	878 626,39	658 402,32	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	315,50	315,50	321,94	321,94	40 248,92	41 523,80	7 514,80	34 009,00	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	1 084,56	1 084,56	1 106,69	1 106,69	154 619,47	159 001,97	97 786,95	61 215,02	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	76,71	76,71	78,28	78,28	13 221,43	13 531,41	55 821,24	(42 289,83)	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	194,56	194,56	198,53	198,53	31 153,34	31 939,52	92 718,75	(60 779,23)	IGR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNICIPALITY	-	-	-	-	-	-	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNICIPALITY	1 122,65	1 122,65	1 145,56	1 145,56	171 312,00	175 848,42	13 017,86	162 830,56	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	569,84	569,84	581,47	581,47	98 210,52	100 513,14	53 762,04	46 751,10	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	946,50	946,50	965,82	965,82	149 141,87	152 966,51	5 973,56	146 992,95	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	502,22	502,22	512,47	512,47	84 887,05	86 916,43	4 986,38	81 930,05	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	132,89	132,89	135,60	135,60	18 653,88	19 190,86	3 165,98	16 024,88	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	548,82	548,82	560,02	560,02	73 660,12	75 877,80	42 740,87	33 136,93	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	60,98	60,98	62,23	62,23	7 979,72	8 226,14	7 914,98	311,16	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	50,90	50,90	51,94	51,94	6 550,94	6 756,62	203,93	6 552,69	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	32,32	32,32	32,98	32,98	3 832,86	3 963,46	1 128,20	2 835,26	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	436,31	436,31	445,22	445,22	51 743,21	53 506,27	1 079,47	52 426,80	IGR Process initiated for signature - to be resubmitted
84000826	KANNALAND MUNICIPALITY	80,80	80,80	82,45	82,45	9 400,69	9 727,19	135,13	9 592,06	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	2,08	2,08	2,12	2,12	228,22	236,62	274,78	(38,16)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	11,52	11,52	11,75	11,75	1 249,94	1 296,48	1 085,75	210,73	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	11,02	11,02	11,24	11,24	1 184,01	1 228,53	1 660,57	(432,04)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	1,38	1,38	1,41	1,41	148,20	153,78	4 981,69	(4 827,91)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	2,81	2,81	2,86	2,86	298,38	309,72	3 321,12	(3 011,40)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	11,08	11,08	11,31	11,31	1 167,17	1 211,95	1 625,96	(414,01)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	16,95	16,95	17,30	17,30	1 767,13	1 835,63	2 191,61	(355,98)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	50,86	50,86	51,89	51,89	5 301,35	5 506,85	2 524,05	2 982,80	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	33,90	33,90	34,60	34,60	3 498,26	3 635,26	-	3 635,26	
84000969	KANNALAND MUNICIPALITY	16,60	16,60	16,94	16,94	1 712,67	1 779,75	-	1 779,75	
84000974	KANNALAND MUNICIPALITY	22,37	22,37	22,83	22,83	2 308,49	2 398,89	-	2 398,89	
84000976	KANNALAND MUNICIPALITY	25,77	25,77	26,29	26,29	2 658,65	2 762,77	-	2 762,77	
84000987	KANNALAND MUNICIPALITY	33,90	33,90	34,60	34,60	3 426,30	3 563,30	3 321,12	242,18	
84001039	KANNALAND MUNICIPALITY	14,77	14,77	15,07	15,07	1 446,70	1 491,31	1 446,70	44,61	
84001064	KANNALAND MUNICIPALITY	19,54	19,54	19,14,14	-	-	1 953,22	1 914,14	39,08	
84001063	KANNALAND MUNICIPALITY	27,13	27,13	2 657,41	-	-	2 711,67	2 657,41	54,26	
		15 426,55	15 426,55	20 265,32	17 125,40	2 440 350,16	2 508 599,98	1 342 778,44	1 165 815,54	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
3890007	KNYSNA MUNISIPALITEIT	53,96	53,96	55,06	55,06	6 582,32	6 800,36	53 548,66	(46 748,30)	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	33,60	33,60	34,29	34,29	3 410,32	3 546,10	22 067,93	(18 521,83)	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	194,95	22 750,09	-	-	-	22 945,04	113 332,50	(90 387,46)	N/A
84001084	KNYSNA MUNICIPALITY	56 672,00	-	-	-	-	56 672,00	56 672,00	-	
		56 954,51	22 837,65	89,35	89,35	9 992,64	89 963,50	245 621,09	(155 657,59)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	-	-	-	-	512,11	512,11	56 501,98	(55 989,87)	N/A - interest was written-off
84000270	MOSSELBAY MUNICIPALITY	-	-	-	-	67,59	67,59	6 239,30	(6 171,71)	New AQMP project - awaiting budget allocation for payment
84000274	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000555	MOSSEL BAY MUNICIPALITY	366,68	44 122,59	-	-	-	44 489,27	274 620,00	(230 130,73)	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	-	-	-	-	0,01	0,01	60 769,57	(60 769,56)	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	46,90	4 594,04	-	-	-	4 640,94	4 594,04	46,90	
		413,58	48 716,63	-	-	579,71	49 709,92	402 724,89	(353 014,97)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	OUTDTSOORN MUNISIPALITEIT	-	-	-	-	-	-	-	-	N/A - interest for write-off
84000216	OUTDTSOORN MUNICIPALITY	(13 924,41)	-	-	-	-	(13 924,41)	(13 924,41)	-	N/A
84000269	OUTDTSOORN MUNICIPALITY	-	-	-	-	694,34	694,34	64 093,33	(63 398,99)	N/A - new account for health services rendered
84000486	OUTDTSOORN MUNICIPALITY	9 987,79	9 987,79	10 191,62	10 191,62	1 485 123,37	1 525 482,19	978 395,78	547 086,41	IGR approval obtained & files submitted for recovery
84000556	OUTDTSOORN MUNICIPALITY	1 145,38	112 200,00	-	-	-	113 345,38	-	113 345,38	N/A - interest to be included in write-off report
84000636	OUTDTSOORN MUNICIPALITY	2 472,25	2 472,25	2 522,70	2 522,70	328 657,36	338 647,26	242 179,20	96 468,06	IGR approval obtained & files submitted for recovery
84000919	OUTDTSOORN MUNICIPALITY	48,25	48,25	49,23	49,23	5 131,82	5 326,78	4 726,16	600,62	NO - new account
		(270,74)	124 708,29	12 763,55	12 763,55	1 819 606,89	1 969 571,54	1 275 470,06	694 101,48	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	23,30	23,30	23,78	23,78	2 379,79	2 473,95	2 124,44	349,51	No
		23,30	23,30	23,78	23,78	2 379,79	2 473,95	2 124,44	349,51	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
37000924	ESKOM HOLDINGS SOC LTD	-	5 553,16	5 733,52	5 733,52	1 083 816,04	1 100 836,24	550 418,12	550 418,12	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	-	-	-	-	37 573,90	37 573,90	18 786,95	18 786,95	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	35 792,98	35 792,98	36 523,45	36 523,45	6 165 450,56	6 310 083,42	3 506 251,54	2 803 831,88	Matter was escalated via the GRDM Office of the Executive Mayor to the Deputy Minister of Energy
84000381	ESKOM	8 248,44	8 248,44	8 416,78	8 416,78	1 055 940,69	1 089 271,13	1 589 503,01	(500 231,88)	Settlement offer on Claim 428513 was accepted by MM on 2024/12/04 for R1 503 391.56 - awaiting payment from Sedgewick Insurance on behalf of Eskom
		44 041,42	49 594,58	50 673,75	50 673,75	8 342 781,19	8 537 764,69	5 664 959,62	2 872 805,07	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	1 655,32	1 655,32	1 689,11	1 689,11	228 096,86	234 785,72	162 154,11	72 631,61	IGR process to be initiated in March 2025
		1 655,32	1 655,32	1 689,11	1 689,11	228 096,86	234 785,72	162 154,11	72 631,61	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000527	SANRAL	65,36	65,36	66,70	66,70	8 391,03	8 655,15	4 226,58	4 428,57	IGR approval obtained & files submitted for recovery
		65,36	65,36	66,70	66,70	8 391,03	8 655,15	4 226,58	4 428,57	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000404	LT COL XOTYENI	24,74	24,74	25,25	25,25	3 897,42	3 997,40	2 423,50	1 573,90	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	46,41	46,41	47,36	47,36	6 588,87	6 776,41	4 546,59	2 229,82	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	10,11	10,11	10,32	10,32	1 301,59	1 342,45	990,79	351,66	IGR approval obtained & files submitted for recovery
		81,26	81,26	82,93	82,93	11 787,88	12 116,26	7 960,88	4 155,38	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOV	16 605 936,95	23 953 452,13	10 602 263,04	-	-	51 161 652,12	51 161 652,12	-	No - Roads Agency Debtor for monthly claims to Province
		16 605 936,95	23 953 452,13	10 602 263,04	-	-	51 161 652,12	51 161 652,12	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - internal transfers to be processed between bank accounts
84000615	PROVINCIAL ROADS WORKS	-	-	-	-	29 044,80	29 044,80	-	29 044,80	No - internal transfers to be processed between bank accounts
84000764	DISTRICT ROADS ENGINEER	-	-	-	-	639,91	639,91	-	639,91	No - internal transfers to be processed between bank accounts
84000954	ROAD DISTRICT ENGINEERS	-	-	-	-	-	-	12 550,24	(12 550,24)	
		-	-	-	-	29 684,71	29 684,71	12 550,24	17 134,47	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	(113 097,66)	-	-	-	-	(113 097,66)	46 892,00	(159 989,66)	No - monthly medical recovery claims
84000882	LADISMITH PHC CLINIC	-	-	-	-	-	-	-	-	N/A - recovery of interest requested for write-off
84000883	VAN WYKSDORP SHC CLINIC	-	-	-	-	-	-	-	-	N/A - recovery of interest requested for write-off
		(113 097,66)	-	-	-	-	(113 097,66)	46 892,00	(159 989,66)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	1 093,04	1 093,04	1 115,35	1 115,35	150 616,51	155 033,29	107 073,36	47 959,93	No - discussion in process with institution
84000629	DFFE	304,90	304,90	311,12	311,12	40 137,42	41 369,46	29 867,80	11 501,66	No - discussion in process with institution
84000799	DFFE	1 983,81	1 983,81	2 024,30	2 024,30	235 263,52	243 279,74	194 332,28	48 947,46	No - discussion in process with institution
84000800	DFFE	161,60	161,60	164,90	164,90	19 164,18	19 817,18	15 829,95	3 987,23	No - discussion in process with institution
84000854	DFFE	129,28	129,28	131,92	131,92	14 750,87	15 273,27	12 663,96	2 609,31	No - discussion in process with institution
		3 672,63	3 672,63	3 747,59	3 747,59	459 932,50	474 772,94	359 767,35	115 005,59	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000475	CALITZDORP HIGH	-	-	-	-	-	-	-	-	No
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
38200071	PETRO SA PTY LTD	-	-	-	-	-	-	-	-	N/A - Interest to be included in write-off report
84000830	PETRO SA	-	-	-	-	-	-	-	-	Fire Debtor
84000991	PETRO SA	5 242 108,49	116 279,40	118 652,45	118 652,45	1 591 213,50	7 186 906,29	5 229 136,25	1 957 770,04	
		5 242 108,49	116 279,40	118 652,45	118 652,45	1 591 213,50	7 186 906,29	5 229 136,25	1 957 770,04	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	2 217,76	2 217,76	2 263,02	2 263,02	263 008,72	271 970,28	217 250,31	54 719,97	N/A - awaiting payment
		2 217,76	2 217,76	2 263,02	2 263,02	263 008,72	271 970,28	217 250,31	54 719,97	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 Jan 2026	Original Capital: levied	Interest on account:	IGR Process:
84000811	EMS WESTERN CAPE	-	-	-	-	-	-	-	-	No - interest requested to be written-off
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
84000852	CAPE NATURE	869,61	869,61	887,35	887,35	99 223,79	102 737,71	85 185,86	17 551,85	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	2 317,68	2 317,68	2 364,98	2 364,98	246 525,24	255 890,56	227 037,80	28 852,76	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000924	CAPE NATURE	-	-	-	-	-	-	-	-	No - new account issued
84001073	CAPE NATURE	200,59	19 649,88	-	-	-	19 850,47	19 649,88	200,59	-
84001074	CAPE NATURE	723,16	70 840,00	-	-	-	71 563,16	70 840,00	723,16	-
		4 111,04	93 677,17	3 252,33	3 252,33	345 749,03	450 041,90	402 713,54	47 328,36	
84000911	CASIDRA FARM	-	-	-	-	-	-	-	-	Process for payment verification confirmed by CASIDRA
		-	-	-	-	-	-	-	-	
84000979	NATIONAL HEALTH LABORATORY	199,63	199,63	203,70	203,70	20 598,04	21 404,70	19 555,09	1 849,61	
		199,63	199,63	203,70	203,70	20 598,04	21 404,70	19 555,09	1 849,61	
38900001	BEAUFORT-WEST MUNICIPALITY	-	-	-	-	-	-	26 409,95	(26 409,95)	NO - new account
		-	-	-	-	-	-	26 409,95	(26 409,95)	
38900008	LAINSBURG MUNICIPALITY	-	-	-	-	-	-	3 734,74	(3 734,74)	NO - new account
		-	-	-	-	-	-	3 734,74	(3 734,74)	
38900003	SENTRAL-KAROO DM	-	-	-	-	-	-	8 376,49	(8 376,49)	NO - new account
		-	-	-	-	-	-	8 376,49	(8 376,49)	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 227	384	644	653	277	6	26	782	3 999	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 227	384	644	653	277	6	26	782	3 999	-

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

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

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 1 January 2026	Movements for the month			Balance as at 31 January 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
Standard Bank	12 426 650,00	12 484 950,00	9 000 000,00	65 675,00	9 007 375,00	65 675,00	672 109,25
ABSA	18 643 195,00	18 731 085,00	6 000 000,00	92 723,33	6 004 833,33	92 723,33	854 759,43
African Bank	31 180 666,67	31 342 000,00	15 000 000,00	173 750,00	15 012 416,67	173 750,00	1 672 601,60
BANK DEPOSITS	62 250 511,67	62 558 035,00	30 000 000,00	332 148,33	30 024 625,00	332 148,33	3 199 470,28

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		187 442	194 162	194 162	481	144 393	104 712	39 681	37,9%	194 162
Local Government Equitable Share		182 224	188 026	188 026	-	140 971	101 133	39 838	39,4%	188 026
Local Government Financial Management Grant		952	1 000	1 000	25	451	583	(132)	-22,6%	1 000
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Public Transport Network Grant		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	384	1 203	1 338	(135)	-10,1%	2 293
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	72	1 768	1 658	110	6,6%	2 843
Provincial Government:		957	1 000	1 043	200	227	609	(381)	-62,6%	1 043
Capacity Building (Monetary)		957	1 000	1 043	200	227	609	(381)	-62,6%	1 043
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		23 006	19 342	19 742	121	8 147	11 516	(3 369)	-29,3%	19 742
Other Grants Received		23 006	19 342	19 742	121	8 147	11 516	(3 369)	-29,3%	19 742
Total Operating Transfers and Grants	5	211 404	214 504	214 947	802	152 768	116 837	35 931	30,8%	214 947
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Provincial Government:		5 057	3 000	5 084	264	264	1 716	(1 452)	-84,6%	5 084
Infrastructure (Monetary)		-	-	-	-	-	-	-		-
Infrastructure (In Kind)		2 493	-	-	-	-	-	-		-
Capacity Building (Monetary)		2 563	3 000	5 084	264	264	1 716	(1 452)	-84,6%	5 084
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	5 057	3 000	5 084	264	264	1 716	(1 452)	-84,6%	5 084
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 461	217 504	220 031	1 066	153 032	118 553	34 479	29,1%	220 031

7.2 Supporting Table SC7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		190 551	222 351	222 006	15 983	124 308	131 951	(7 644)	-5,8%	222 006
Local Government Equitable Share		185 519	216 215	215 870	15 502	120 990	128 986	(7 997)	-6,2%	215 870
Energy efficiency and demand side management grant		(1)	-	-	-	-	-	-	-	-
Local government financial management grant		900	1 000	1 000	25	451	328	123	37,4%	1 000
Expanded public works programme integrated grant		1 545	2 293	2 293	384	1 208	1 338	(129)	-9,7%	2 293
Rural roads assets management systems grant		2 588	2 843	2 843	72	1 658	1 299	359	27,7%	2 843
Provincial Government:		178 749	216 437	216 120	15 921	120 545	117 956	2 589	2,2%	216 120
Infrastructure (Monetary)		171 786	212 955	212 195	15 481	118 595	115 651	2 945	2,5%	212 195
Capacity Building (Monetary)		6 963	3 482	3 925	440	1 949	2 305	(356)	-15,4%	3 925
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		18 574	16 860	16 860	454	6 579	9 668	(3 088)	-31,9%	16 860
Expenditure on Other Grants		18 574	16 860	16 860	454	6 579	9 668	(3 088)	-31,9%	16 860
Total operating expenditure of Transfers and Grants:		387 875	455 648	454 986	32 358	251 432	259 575	(8 143)	-3,1%	454 986
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		2 934	3 000	5 084	264	264	2 016	(1 752)	-86,9%	5 084
Capacity Building (Monetary)		2 934	3 000	5 084	264	264	2 016	(1 752)	-86,9%	5 084
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Expenditure on Other Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		2 934	3 000	5 084	264	264	2 016	(1 752)	-86,9%	5 084
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		390 809	458 648	460 070	32 622	251 695	261 591	(9 895)	-3,8%	460 070

Section 8 – Expenditure on councillor and board members allowances and employee benefits

Supporting Table SC8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 568	10 724	10 714	813	5 572	6 455	(883)	-14%	10 714
Pension and UIF Contributions		559	534	534	32	283	305	(22)	-7%	534
Medical Aid Contributions		129	130	130	17	87	88	(2)	-2%	130
Motor Vehicle Allowance		2 530	2 001	1 959	87	526	1 174	(648)	-58%	1 959
Cellphone Allowance		1 102	995	995	76	524	598	(74)	-12%	995
Housing Allowances		–	41	41	–	–	26	(26)	-100%	41
Other benefits and allowances		65	825	860	146	972	645	327	51%	860
Sub Total - Councillors		13 953	15 251	15 234	1 170	7 964	9 291	(1 327)	-14%	15 234
% increase	4		9,3%	9,2%						9,2%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 692	5 057	5 057	413	2 915	1 853	1 062	57%	5 057
Pension and UIF Contributions		762	529	529	39	275	302	(27)	-9%	529
Medical Aid Contributions		265	300	300	24	161	175	(14)	-8%	300
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		586	1 056	1 056	–	–	776	(776)	-100%	1 056
Motor Vehicle Allowance		1 444	3 015	3 015	383	2 276	1 751	525	30%	3 015
Cellphone Allowance		137	147	147	11	80	85	(5)	-6%	147
Housing Allowances		180	192	192	5	75	112	(37)	-33%	192
Other benefits and allowances		25	26	26	12	28	15	14	93%	26
Payments in lieu of leave		–	188	188	–	–	110	(110)	-100%	188
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		89	–	–	–	114	–	114	#DIV/0!	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		9 180	10 510	10 510	887	5 924	5 179	745	14%	10 510
% increase	4		14,5%	14,5%						14,5%
Other Municipal Staff										
Basic Salaries and Wages		188 027	191 209	190 960	15 306	107 717	111 654	(3 938)	-4%	190 960
Pension and UIF Contributions		30 263	33 631	33 977	2 585	18 367	20 033	(1 666)	-8%	33 977
Medical Aid Contributions		37 523	36 702	36 706	2 101	15 785	19 439	(3 654)	-19%	36 706
Overtime		5 244	2 731	2 714	473	2 410	1 390	1 019	73%	2 714
Performance Bonus		16 385	14 138	13 353	37	14 468	12 772	1 695	13%	13 353
Motor Vehicle Allowance		13 597	14 020	13 920	1 035	7 296	8 021	(724)	-9%	13 920
Cellphone Allowance		142	124	140	10	74	80	(6)	-8%	140
Housing Allowances		2 785	2 707	2 719	205	1 439	1 594	(155)	-10%	2 719
Other benefits and allowances		6 269	6 124	6 203	605	3 422	3 907	(485)	-12%	6 203
Payments in lieu of leave		3 821	5 949	5 961	564	3 397	2 729	668	24%	5 961
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		788	1 073	1 789	–	–	1 343	(1 343)	-100%	1 789
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		549	461	461	40	289	167	122	73%	461
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		305 394	308 870	308 905	22 961	174 663	183 128	(8 464)	-5%	308 905
% increase	4		1,1%	1,1%						1,1%
Total Parent Municipality		328 528	334 630	334 649	25 019	188 551	197 598	(9 046)	-5%	334 649

Remuneration related expenditure for the month ended 31 January 2026 amounted to R25,018,542.

The municipality closely monitors overtime and standby allowances to ensure that it is in line with the prior year comparative month and the budgeted amount. This helps keep track of whether the day-to-day functions are executed within normal working hours and will also act as a monitoring tool as to whether the current staff composition is insufficient; of which long periods of excessive overtime/standby allowance may be an indication that it might be the case.

The municipality reports to council monthly on the expenditure on staff benefits as required by the MFMA Section 66.

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hook
Reference: 6/1/1 – 25/26
Date: 05 February 2026

Provincial Treasury
Local Government Budget Analysis
Private Bag X91 65
CAPE TOWN
8000

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE


I, MONDE STRATU, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

- The monthly budget statement**
- Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- Mid- year budget and performance assessment

for the month ended **31 January 2026**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONDE EIVEN STRATU

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

Signature 
Date 10/2/2026