



2025/2026
FINANCIAL YEAR

**MFMA S71 - MONTHLY FINANCIAL
MONITORING REPORT**

M08: 28 February 2026

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

www.gardenroute.gov.za

Table of Contents

Glossary	3
Legislative Framework	4

PART 1 – IN YEAR REPORT

Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	8

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtor’s analysis	25
Section 5 – Creditors analysis	34
Section 6 – Investment portfolio analysis	34
Section 7 – Allocation and grant receipts and expenditure	35
Section 8 – Expenditure on councillor and staff related expenditure	37
Section 9 – Municipal Manager’s quality certification	38

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 28 February 2026.

Section 2 – Executive summary

2.1 Introduction

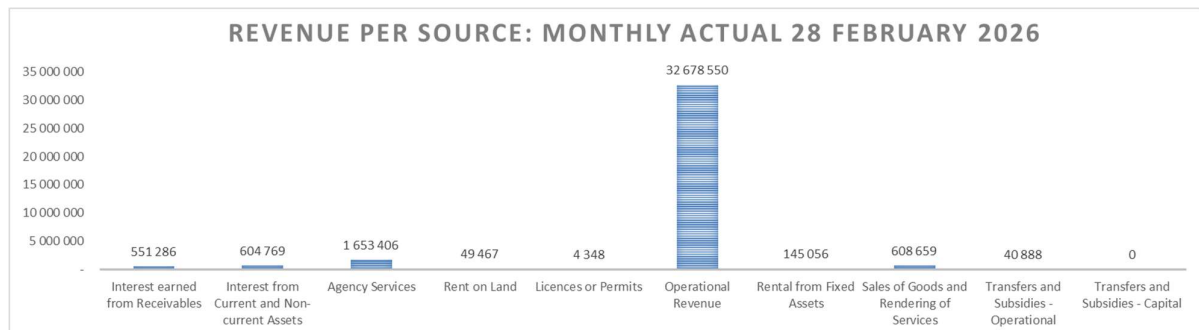
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

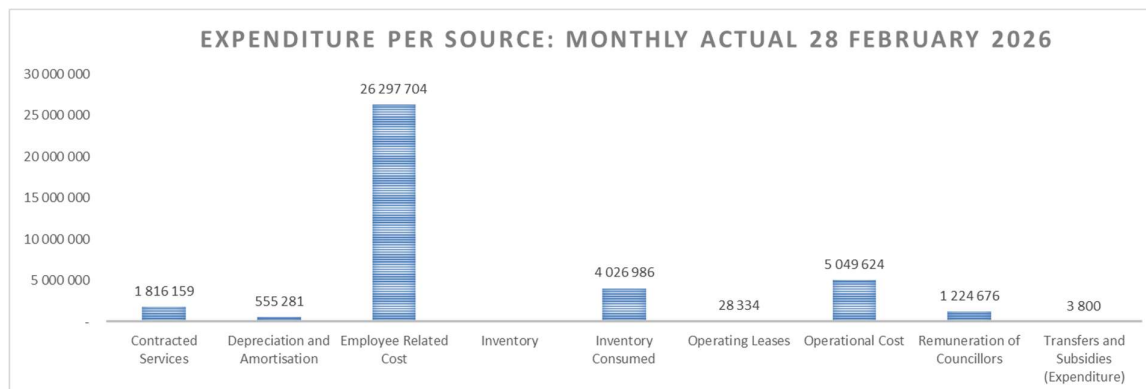
Revenue by source

The total revenue received for the month ended 28 February 2026 amounted to **R37,560,939 (YTDA: R343,189,037 and YTDB: R314,291,704)** which represents **8%** of the total adjusted budgeted figure of **R487,769,082 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 28 February 2026 amounted to **R39,002,563 (YTDA: R326,039,423 and YTDB: R321,692,309)** with a total adjusted budgeted figure of **R482,311,362 (including Roads)**. The operational expenditure for the month is **8%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R27,522,380 (71% of the monthly expenditure)**.



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R72,579,843**. Capital expenditure of **R9,663,464 (including orders)** was recorded for the period ended 28 February 2026. The largest item on the capital budget (R67,122,133) is the construction of the regional landfill site (actual expenditure on the landfill site to date (including orders) is R7,820,489). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 28 FEBRUARY 2026							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Wireless Access Points	Own revenue	29 800	10 272	18 136	1 392	95%
2	Type-C Docking Stations	Own revenue	8 000	7 928	-	73	99%
3	Wireless Radio Link (York Street-Mission Street)	Own revenue	60 000	60 000	-	-	100%
4	Desktop Computers (PC)	Own revenue	85 536	85 536	-	-	100%
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	-	7 250	492 750	1%
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	Cell Phones - Finance leases	Own revenue	23 739	-	-	23 739	0%
15	Monitors	Own revenue	16 664	-	-	16 664	0%
16	Landfill Site: PPE	Borrowing	67 122 133	7 820 489	-	59 301 644	12%
			72 579 843	8 257 005	1 406 459	62 916 379	13%

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 28 February 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 - M08 February

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	-	1 181	6 833	(0)	6 833	-683307599%	-
Investment revenue	16 541	14 385	8 588	605	4 082	5 725	(1 643)	-29%	8 588
Transfers and subsidies - Operational	211 404	214 504	220 814	41	152 809	137 426	15 382	11%	220 814
Other own revenue	222 899	277 670	253 283	35 734	179 201	167 814	11 387	7%	-
Total Revenue (excluding capital transfers and contributions)	459 233	554 413	482 685	37 561	342 925	310 966	31 960	10%	482 685
Employee costs	314 575	319 379	278 534	26 298	206 885	176 438	30 447	17%	278 534
Remuneration of Councillors	13 953	15 251	15 617	1 225	9 189	10 841	(1 652)	-15%	15 617
Depreciation and amortisation	7 565	11 095	8 191	555	4 952	5 493	(541)	-10%	8 191
Interest	435	136	420	-	-	280	(280)	-100%	420
Inventory consumed and bulk purchases	46 480	56 872	46 529	4 027	32 855	23 721	9 134	39%	46 529
Transfers and subsidies	8 904	1 017	1 457	4	424	908	(485)	-53%	1 457
Other expenditure	98 786	150 313	131 565	6 894	71 735	104 011	(32 276)	-31%	131 565
Total Expenditure	490 697	554 063	482 311	39 003	326 039	321 692	4 347	1%	482 311
Surplus/(Deficit)	(31 464)	350	374	(1 442)	16 886	(10 727)	27 612	-257%	374
Transfers and subsidies - capital (monetary)	2 563	3 000	5 084	-	264	3 326	(3 062)	-92%	5 084
Transfers and subsidies - capital (in-kind)	2 493	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458
Capital expenditure & funds sources									
Capital expenditure	60 895	108 921	72 580	(8 248)	(208)	47 973	(48 182)	-100%	72 580
Capital transfers recognised	2 934	3 000	5 084	-	264	2 976	(2 712)	-91%	5 084
Borrowing	45 817	105 571	67 122	157	7 820	44 748	(36 928)	-83%	67 122
Internally generated funds	12 143	350	374	(8 405)	(8 293)	249	(8 542)	-3428%	374
Total sources of capital funds	60 895	108 921	72 580	(8 248)	(208)	47 973	(48 182)	-100%	72 580
Financial position									
Total current assets	230 168	142 172	255 479	-	240 954	-	-	-	255 479
Total non current assets	339 864	437 579	350 029	-	344 469	-	-	-	350 029
Total current liabilities	88 995	88 735	108 632	-	87 221	-	-	-	108 632
Total non current liabilities	264 922	240 633	266 958	-	264 937	-	-	-	266 958
Community wealth/Equity	216 115	250 383	229 917	-	233 265	-	-	-	229 917
Cash flows									
Net cash from (used) operating	24 802	8 464	13 040	(106 303)	(37 067)	15 049	52 116	346%	13 040
Net cash from (used) investing	(43 381)	(108 906)	(72 564)	(580)	(1 964)	(47 973)	(46 009)	96%	(72 564)
Net cash from (used) financing	64 336	107 179	119 892	132	3 280	118 555	115 275	97%	119 892
Cash/cash equivalents at the month/year end	202 573	59 352	215 379	48 260	119 260	240 642	121 382	50%	215 379
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	13 960	20 644	19 526	2 319	622	604	13 432	53 661	124 768
Creditors Age Analysis									
Total Creditors	495	29	89	163	20	42	34	788	1 661

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) - M08 February

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									
Revenue - Functional										
Governance and administration		243 829	177 732	157 503	1 823	110 661	94 931	15 729	17%	157 503
Executive and council		223 262	74 390	71 136	1 686	80 324	47 365	32 959	70%	71 136
Finance and administration		20 567	103 343	86 367	138	30 337	47 566	(17 229)	-36%	86 367
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 730	90 130	92 338	955	49 579	60 737	(11 158)	-18%	92 338
Community and social services		2 571	13 200	15 484	307	10 444	10 085	358	4%	15 484
Sport and recreation		8 154	8 347	7 983	499	2 470	6 050	(3 580)	-59%	7 983
Public safety		5 582	27 547	33 518	17	16 207	21 121	(4 914)	-23%	33 518
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	35 352	132	20 459	23 480	(3 022)	-13%	35 352
Economic and environmental services		191 773	236 494	219 234	33 602	172 721	146 161	26 560	18%	219 234
Planning and development		12 605	19 549	50 613	765	19 049	33 742	(14 693)	-44%	50 613
Road transport		178 754	216 780	168 352	32 818	153 528	112 234	41 294	37%	168 352
Environmental protection		414	165	269	19	143	184	(41)	-22%	269
Trading services		10 849	51 482	17 119	1 181	8 653	11 413	(2 759)	-24%	17 119
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	17 119	1 181	8 653	11 413	(2 759)	-24%	17 119
Other	4	108	1 575	1 575	-	1 575	1 050	525	50%	1 575
Total Revenue - Functional	2	464 289	557 413	487 769	37 561	343 189	314 292	28 897	9%	487 769
Expenditure - Functional										
Governance and administration		186 728	170 929	177 851	11 078	103 405	121 763	(18 357)	-15%	177 851
Executive and council		79 474	62 663	62 443	3 543	32 332	44 623	(12 291)	-28%	62 443
Finance and administration		103 398	104 250	111 346	7 208	68 285	74 368	(6 082)	-8%	111 346
Internal audit		3 856	4 017	4 062	327	2 789	2 772	16	1%	4 062
Community and public safety		85 981	86 267	91 644	7 976	57 707	61 859	(4 152)	-7%	91 644
Community and social services		10 640	10 837	10 456	1 282	6 911	6 985	(74)	-1%	10 456
Sport and recreation		10 868	8 212	10 313	860	6 674	6 920	(246)	-4%	10 313
Public safety		27 020	27 018	31 579	2 587	17 637	21 118	(3 481)	-16%	31 579
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	39 295	3 247	26 486	26 836	(351)	-1%	39 295
Economic and environmental services		204 683	244 558	193 787	19 444	154 297	125 359	28 938	23%	193 787
Planning and development		24 985	23 442	21 307	1 549	12 383	14 857	(2 474)	-17%	21 307
Road transport		175 491	216 780	168 352	17 563	139 123	107 712	31 411	29%	168 352
Environmental protection		4 207	4 337	4 129	332	2 791	2 790	1	0%	4 129
Trading services		11 718	50 733	17 396	395	9 593	11 593	(1 999)	-17%	17 396
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	17 396	395	9 593	11 593	(1 999)	-17%	17 396
Other		1 587	1 575	1 633	108	1 037	1 119	(83)	-7%	1 633
Total Expenditure - Functional	3	490 697	554 063	482 311	39 003	326 039	321 692	4 347	1%	482 311
Surplus/ (Deficit) for the year		(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458

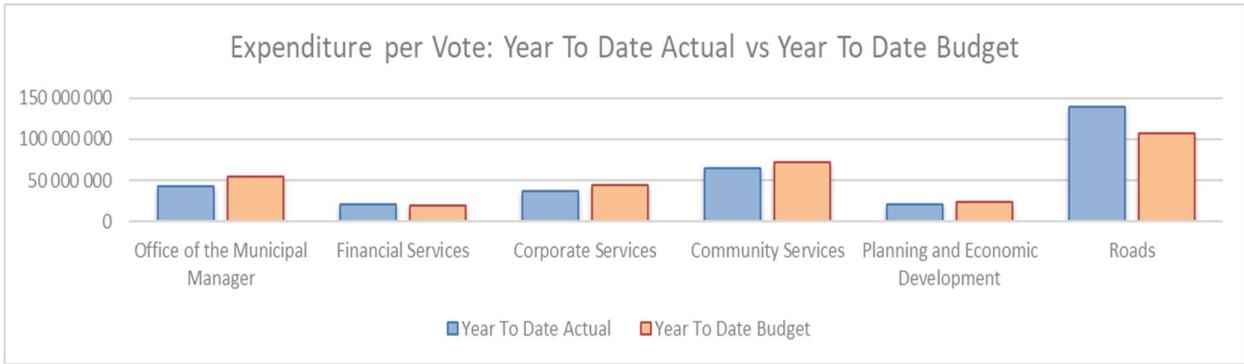
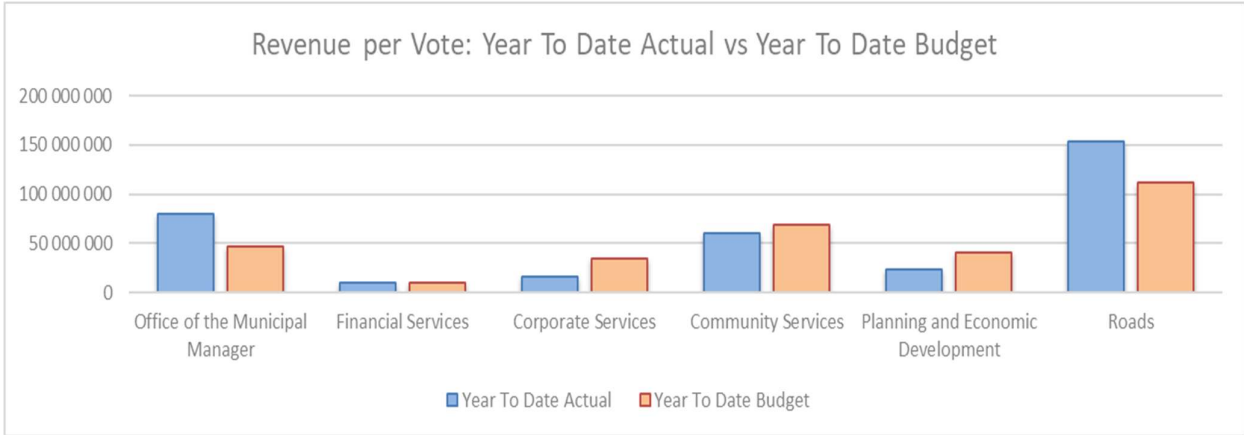
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	71 136	1 686	80 324	47 365	32 959	69,6%	71 136
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	29 455	167	10 582	9 867	715	7,2%	29 455
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	37 601	-	9 755	24 825	(15 070)	-60,7%	37 601
Vote 6 - Corporate Services (cont)		13 184	9 644	15 205	(29)	5 894	10 137	(4 242)	-41,9%	15 205
Vote 7 - Community Services		3 038	57 341	53 941	156	34 497	35 637	(1 140)	-3,2%	53 941
Vote 8 - Community Services (cont)		17 801	80 194	51 906	1 500	25 513	33 383	(7 870)	-23,6%	51 906
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	115	2 779	2 050	729	35,6%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	16 729	867	11 661	11 394	266	2,3%	16 729
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	40 367	283	8 655	27 398	(18 743)	-68,4%	40 367
Vote 12 - Roads		178 754	216 780	168 352	32 818	153 528	112 234	41 294	36,8%	168 352
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	464 289	557 413	487 769	37 561	343 189	314 292	28 897	9,2%	487 769
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	86 242	69 692	69 375	4 014	37 481	49 492	(12 011)	-24,3%	69 375
Vote 2 - Office of the Municipal Manager (cont)		7 670	7 875	7 966	656	5 394	5 423	(29)	-0,5%	7 966
Vote 3 - Financial Services		20 222	22 829	19 836	1 530	12 524	12 183	342	2,8%	19 836
Vote 4 - Financial Services (cont)		6 510	6 448	10 442	1 077	8 418	7 352	1 066	14,5%	10 442
Vote 5 - Corporate Services		19 569	21 405	23 440	1 326	11 034	15 469	(4 436)	-28,7%	23 440
Vote 6 - Corporate Services (cont)		43 219	39 691	41 785	1 758	25 752	28 515	(2 763)	-9,7%	41 785
Vote 7 - Community Services		49 089	54 078	53 657	4 701	35 576	36 409	(834)	-2,3%	53 657
Vote 8 - Community Services (cont)		43 502	81 999	52 806	3 493	29 654	35 308	(5 654)	-16,0%	52 806
Vote 9 - Planning and Economic Development		8 102	3 113	4 532	591	3 231	3 066	165	5,4%	4 532
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	17 530	1 303	10 641	12 393	(1 752)	-14,1%	17 530
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	12 589	992	7 211	8 370	(1 159)	-13,8%	12 589
Vote 12 - Roads		108 914	134 114	97 330	11 179	84 737	67 595	17 142	25,4%	97 330
Vote 13 - Roads (cont)		66 577	82 666	71 022	6 384	54 386	40 117	14 269	35,6%	71 022
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	490 697	554 063	482 311	39 003	326 039	321 692	4 347	1,4%	482 311
Surplus/ (Deficit) for the year	2	(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-331,7%	5 458

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) - M08 February

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	-	1 181	6 833	(0)	6 833	-683307599%		-
Sale of Goods and Rendering of Services	13 544	21 280	35 230	609	5 189	22 655	(17 466)	-77%		35 230
Agency services	18 860	22 763	14 881	1 653	13 227	9 920	3 307	33%		14 881
Interest								0%		
Interest earned from Receivables	5 379	6 711	7 747	551	4 747	4 907	(161)	-3%		7 747
Interest from Current and Non Current Assets	16 541	14 385	8 588	605	4 082	5 725	(1 643)	-29%		8 588
Dividends								0%		
Rent on Land	481	593	710	49	396	473	(77)	-16%		710
Rental from Fixed Assets	2 000	3 199	2 126	145	1 067	1 481	(414)	-28%		2 126
Licence and permits	-	165	165	4	77	115	(38)	-33%		165
Special rating levies								0%		
Operational Revenue	179 345	217 188	166 940	32 679	152 772	111 273	41 499	37%		166 940
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	220 814	41	152 809	137 426	15 382	11%		220 814
Interest								0%		
Fuel Levy								0%		
Operational Revenue								0%		
Gains on disposal of Assets	(172)	1 350	25 276	-	1 540	16 851	(15 311)	-91%		25 276
Other Gains	585	4 420	209	44	188	139	49	35%		209
Discontinued Operations								0%		
Total Revenue (excluding capital transfers and contributions)		459 233	554 413	482 685	37 561	342 925	310 966	31 960	10%	482 685
Expenditure By Type										
Employee related costs		314 575	319 379	278 534	26 298	206 885	176 438	30 447	17%	278 534
Remuneration of councillors		13 953	15 251	15 617	1 225	9 189	10 841	(1 652)	-15%	15 617
Bulk purchases - electricity									0%	
Inventory consumed	46 480	56 872	46 529	4 027	32 855	23 721	9 134	39%		46 529
Debt impairment	17 488	-	4 000	-	-	2 667	(2 667)	-100%		4 000
Depreciation and amortisation	7 565	11 095	8 191	555	4 952	5 493	(541)	-10%		8 191
Interest	435	136	420	-	-	280	(280)	-100%		420
Contracted services	28 206	47 207	52 425	1 816	25 704	34 764	(9 061)	-26%		52 425
Transfers and subsidies	8 904	1 017	1 457	4	424	908	(485)	-53%		1 457
Irrecoverable debts written off	1 614	1 650	3 000	-	-	2 000	(2 000)	-100%		3 000
Operational costs	47 210	100 401	69 052	5 078	46 030	62 522	(16 492)	-26%		69 052
Losses on Disposal of Assets	-	1 025	172	-	-	115	(115)	-100%		172
Other Losses	4 267	30	2 915	-	1	1 943	(1 942)	-100%		2 915
Total Expenditure		490 697	554 063	482 311	39 003	326 039	321 692	4 347	1%	482 311
Surplus/(Deficit)		(31 464)	350	374	(1 442)	16 886	(10 727)	27 612	-257%	374
Transfers and subsidies - capital (monetary allocations)										
		2 563	3 000	5 084	-	264	3 326	(3 062)	-92%	5 084
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458
Income Tax									0%	
Surplus/(Deficit) after income tax		(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458
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	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458
Share of Surplus/Deficit attributable to Associate									0%	
Intercompany/Parent subsidiary transactions									0%	
Surplus/ (Deficit) for the year		(26 408)	3 350	5 458	(1 442)	17 150	(7 401)	24 550	-332%	5 458

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 - February 2026	Monthly actual - February 2025	Percentage increase/ (decrease)	Comment
Agency Services	1 653 406	1 672 052	-1%	Agency fee as per MOA with the Department of Infrastructure for the Roads function. There were no major variances.
Interest from Current and Non-current Assets	604 769	691 284	-13%	Interest as derived from the bank balance and investments/call accounts at maturity date. There were no major monetary variances.
Interest earned from Receivables	551 286	417 550	32%	Interest on overdue debtor accounts. The debtor balances are higher which resulted in the higher interest.
Rent on Land	49 467	137 807	-64%	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	32 678 550	32 333 919	1%	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 will be processed in the next reporting period to decrease the debtor balance and resulting operational revenue.
Rental from Fixed Assets	145 056	169 149	-14%	Based on lease agreements entered into for the rental of the municipality's buildings. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	608 659	942 264	-35%	Decrease in Camping fees and Fire services revenue compared to the prior year comparative month. The decrease in Camping fees is due to the closure of the Calitzdorp Spa resort.
Licences or Permits	4 348	-	N/A	Monetary difference is not significant.
Transfers and Subsidies - Capital	-	539 639	-100%	Recognition of grant revenue based on the expenditure incurred for conditional grants.
Transfers and Subsidies - Operational	40 888	760 509	-95%	Recognition of grant revenue based on the expenditure incurred for conditional grants. Correction journals were processed during the reporting period which resulted in the decrease.
Grand Total	36 336 429	37 664 174	-4%	

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	13 227 246	9 920 442	133%	Agency fee as per MOA with the Department of Infrastructure for the Roads function. There was no additional allocation to date. The budget was decreased due to the transfer of the Roads function from 1 April 2026.
Interest from Current and Non-current Assets	4 082 129	5 725 266	71%	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	4 746 566	4 907 305	97%	Interest on overdue debtor accounts.
Rent on Land	395 738	473 077	84%	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	152 772 081	111 273 074	137%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred. A correction journal will be processed in the next reporting period to decrease the debtor balance and resulting operational revenue. The budget was decreased due to the transfer of the Roads function from 1 April 2026.
Rental from Fixed Assets	1 066 762	1 480 784	72%	Based on lease agreements entered into for the rental of the municipality's buildings. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	12 022 022	22 654 924	53%	Majority relates to the Fire Services Rendered and debtor accounts will be sent in the next reporting period.
Licences or Permits	76 548	114 645	67%	Monetary difference is not significant.
Transfers and Subsidies - Capital	263 937	3 326 164	8%	Recognition of conditional grant revenue based on the grant expenditure incurred.
Transfers and Subsidies - Operational	152 808 529	137 426 248	111%	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	341 461 558	297 301 929	115%	

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 28 February 2026, the agency fee amounts to R1,653,406 (YTDA: R13,227,246 and YTDB: R9,920,442). There was no additional allocation to date.

The budget was decreased due to the transfer of the Roads function from 1 April 2026.

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 28 February 2026, the interest amounts to R604,769 (YTDA: R4,082,129 and YTDB: R5,725,266). 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 28 February 2026 amounts to R551,286 (YTDA: R4,746,566 and YTDB: R4,907,305). The YTDA is in line with the YTDB.

Rent on Land:

The income received from rental on land amounts to R49,467 for the month ended 28 February 2026 (YTDA: R395,738 and YTDB: R473,077). 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 R32,678,550 for the month ended 28 February 2026 (YTDA: R152,772,081 and YTDB: R111,273,074). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA.

A correction journal will be processed in the next reporting period to decrease the debtor balance and resulting operational revenue.

The budget was decreased due to the transfer of Roads function 1 April 2026.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 28 February 2026 amounts to R145,056 (YTDA: R1,066,762 and YTDB: R1,480,784). The revenue is based on rental agreements entered into for rental of buildings; 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 28 February 2026 amounts to R608,659 (YTDA: R12,022,022 and YTDB: R22,654,924). Majority relates to the Fire Services Rendered and debtor accounts will be sent in the next reporting period.

Transfers recognised:

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

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

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

The following conditional grant allocations have been received to date:

1. Local Government Finance Management Grant (R1,000,000); Expanded Public Works Programme Grant (R573,000) and Rural Roads Asset Management Grant (R1,990,000) during August 2025.
2. Safety Initiative Implementation - Whole of Society Approach (WOSA) of R1,000,000 during October 2025.
3. Expanded Public Works Programme Grant (R1,032,000) and Fire Services Capacity Building Grant (R3,000,000) during November 2025.
4. Integrated Transport Planning Grant of R982,000 during December 2025.
5. Expanded Public Works Programme Grant (R688,000) and Rural Roads Asset Management Grant (R853,000) during February 2026.

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 - February 2026	Monthly actual - February 2025	Percentage increase/ (decrease)	Comment
Contracted Services	1 816 159	1 398 115	30%	Majority relates to an increase in the fire fighting aerial contracted services.
Depreciation and Amortisation	555 281	451 196	23%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	26 297 704	25 763 094	2%	The low increase is in line with expectations due to vacancies not filled.
Inventory	-43 510	-23 747	83%	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	4 026 986	5 021 114	-20%	Due to a decrease in the following Inventory Consumed sub-categories: - Consumables - Materials and Supplies
Operating Leases	28 334	26 217	8%	Monetary difference is not significant.
Operational Cost	5 049 624	4 180 591	21%	Includes increases in the following costs compared to the prior year comparative month: - External Audit Fees - Hire Charges - Travel and Subsistence
Remuneration of Councillors	1 224 676	1 175 203	4%	The annual increase as per the government gazette on remuneration for councillors must still be effected in the current year.
Transfers and Subsidies (Expenditure)	3 800	33 000	-88%	Grants paid as per business plan.
Grand Total	38 959 054	38 024 784	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	25 703 649	34 764 379	74%	The following Contracted Services sub-categories were less than anticipated to date: - Consultants and Professional Services - Contractors - Outsourced Services Included in the above is the aerial services that was budgeted for during the adjustments budget and must still be paid.
Depreciation and Amortisation	4 952 112	5 492 811	90%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	206 885 296	176 438 218	117%	During the adjustments budget process, the employee related costs for the Roads department was removed for the last quarter of the year due to the Roads transfer taking place on 1 April 2026.
Inventory	-186 371	-134 001	139%	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	32 854 912	23 721 410	139%	During the adjustments budget process, the inventory consumed costs for the Roads department was removed for the last quarter of the year due to the Roads transfer taking place on 1 April 2026.
Irrecoverable Debts Written Off	-	2 000 000	0%	Based on reports submitted to council for approval of write-offs.
Operational Cost	46 029 923	62 521 645	74%	During the adjustments budget process, the provision for the landfill site rehabilitation cost was removed due to the landfill site that is still under construction. The YTDB will be aligned in the subsequent months (Total budget is R69 million).
Remuneration of Councillors	9 188 513	10 840 844	85%	The annual increase as per the government gazette on remuneration for councillors must still be effected.
Transfers and Subsidies (Expenditure)	423 687	908 207	47%	Grants paid as per business plan.
Grand Total	325 851 721	316 553 513	103%	

Contracted services:

The contracted services for the month ended 28 February 2026 amounts to R1,816,159 (YTDA: R25,703,649 and YTDB: R34,764,379). The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services, Outsourced services and Contractors.

Included in the above is the aerial services that was budgeted for during the adjustments budget and must still be processed for payment.

Depreciation and amortisation:

Depreciation and amortisation for the month ended 28 February 2026 amounts to R555,281 (YTDA: R4,952,112 and YTDB: R5,492,811). Depreciation and amortisation are based on the municipality's asset base during the reporting period.

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 28 February 2026 amounted to R27,522,380 (YTDA: R216,073,809 and YTDB: R187,279,062) and represents 71% of the total monthly expenditure.

During the adjustments budget process, the employee related costs for the Roads department was removed for the last quarter of the year due to the Roads transfer taking place on 1 April 2026.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R4,026,986 (YTDA: R32,854,912 and YTDB: R23,721,410) for the month ended 28 February 2026.

During the adjustments budget process, the inventory consumed costs for the Roads department was removed for the last quarter of the year due to the Roads transfer taking place on 1 April 2026.

Operational costs:

Operational costs for the month ended 28 February 2026 amounts to R5,077,958 (YTDA: R46,029,923 and YTDB: R62,521,645).

During the adjustments budget process, the provision for the landfill site rehabilitation cost was removed due to the landfill site that is still under construction. The YTDB will be aligned in the subsequent months (Total budget is R69 million).

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 28 February 2026 amounts to R3,800 (YTDA: R423,687 and YTDB: R908,207). 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) - M08 February

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	174	-	9	116	(107)	-92%	174
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		32	200	200	60	164	133	30	23%	200
Vote 7 - Community Services		508	2 500	4 584	-	264	2 976	(2 712)	-91%	4 584
Vote 8 - Community Services (cont)		46 357	106 071	67 622	157	7 820	44 748	(36 928)	-83%	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 -		8 465	-	-	(8 465)	(8 465)	-	(8 465)	#DIV/0!	-
Total Capital Multi-year expenditure	4,7	55 411	108 921	72 580	(8 248)	(208)	47 973	(48 182)	-100%	72 580
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 -		3 879	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5 484	-	-	-	-	-	-	-	-
Total Capital Expenditure		60 895	108 921	72 580	(8 248)	(208)	47 973	(48 182)	-100%	72 580
Capital Expenditure - Functional Classification										
Governance and administration		10 260	350	374	(8 405)	(8 293)	249	(8 542)	-3428%	374
Executive and council		91	-	-	-	-	-	-	-	-
Finance and administration		10 170	350	374	(8 405)	(8 293)	249	(8 542)	-3428%	374
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 817	3 000	5 084	-	264	2 976	(2 712)	-91%	5 084
Community and social services		941	2 500	4 584	-	264	2 976	(2 712)	-91%	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	67 122	157	7 820	44 748	(36 928)	-83%	67 122
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		45 817	105 571	67 122	157	7 820	44 748	(36 928)	-83%	67 122
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	60 895	108 921	72 580	(8 248)	(208)	47 973	(48 182)	-100%	72 580
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 934	3 000	5 084	-	264	2 976	(2 712)	-91%	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		2 934	3 000	5 084	-	264	2 976	(2 712)	-91%	5 084
Borrowing	6	45 817	105 571	67 122	157	7 820	44 748	(36 928)	-83%	67 122
Internally generated funds		12 143	350	374	(8 405)	(8 293)	249	(8 542)	-3428%	374
Total Capital Funding		60 895	108 921	72 580	(8 248)	(208)	47 973	(48 182)	-100%	72 580

A correction journal will be processed in the next reporting period to correct the negative balance currently reflected.

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	29 800	10 272	Orders issued to suppliers	No challenges anticipated
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)	60 000	60 000	Completed	No challenges anticipated
71207230013	12	Desktop Computers (PC)	85 536	85 536	Completed	No challenges anticipated
72305230111	13	Hazardous Materials Equipment	500 000	-	Orders issued to suppliers	No challenges anticipated
71201104201	14	Cell Phones - Finance Leases	23 739	-	Not Started	No challenges anticipated
71207104181	15	Monitors	16 664	-	Not Started	No challenges anticipated
74402100901	16	Landfill Site: PPE	67 122 133	7 820 489	In progress	Weekly progress provided to Management Committee and standing agenda item in Council meetings
Totals			72 579 843	8 257 005		

The largest item on the capital budget is the construction of the regional landfill site (R67,122,133).

Commitments against capital for the month February 2026			
71207104112	1	Wireless Access Points	18 136
72305230111	13	Hazardous Materials Equipment	7 250
71601330025	6	Hover Craft	1 381 073
Total Commitments			1 406 459

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	171 670	121 566	171 670
Trade and other receivables from exchange transactions		55 264	64 508	59 130	98 735	59 130
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	3 396	2 372	3 396
VAT		11 615	10 678	11 615	14 265	11 615
Other current assets		722	2 700	722	(323)	722
Total current assets		230 168	142 172	255 479	240 954	255 479
Non current assets						
Investments		16	16	16	16	16
Investment property		65 730	65 619	65 602	65 649	65 602
Property, plant and equipment		273 555	314 384	288 711	278 347	288 711
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	935	1 087	935
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(629)	59 935	(5 235)	(629)	(5 235)
Other non-current assets						
Total non current assets		339 864	437 579	350 029	344 469	350 029
TOTAL ASSETS		570 032	579 751	605 508	585 423	605 508
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		6 373	13 255	25 161	6 373	25 161
Consumer deposits		1 336	660	1 336	4 616	1 336
Trade and other payables from exchange transactions		36 875	40 404	37 723	23 322	37 723
Trade and other payables from non-exchange transactions		1 298	640	1 298	6 107	1 298
Provision		32 980	24 793	32 980	32 980	32 980
VAT		10 134	8 983	10 134	13 823	10 134
Other current liabilities						
Total current liabilities		88 995	88 735	108 632	87 221	108 632
Non current liabilities						
Financial liabilities		166 490	92 316	166 490	166 490	166 490
Provision		8 861	13 048	8 861	8 876	8 861
Long term portion of trade payables						
Other non-current liabilities		89 571	135 268	91 607	89 571	91 607
Total non current liabilities		264 922	240 633	266 958	264 937	266 958
TOTAL LIABILITIES		353 917	329 368	375 591	352 159	375 591
NET ASSETS	2	216 115	250 383	229 917	233 265	229 917
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		148 149	212 598	161 951	165 298	161 951
Reserves and funds		67 966	37 786	67 966	67 966	67 966
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	216 115	250 383	229 917	233 265	229 917

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)		
	Norm: 1.5 - 2.1		
	28 February 2026	30 June 2025	
Current Assets	225 464 212	220 813 011	
Current Liabilities	87 221 315	73 118 336	
Current ratio	2,58	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 28 February 2026, GRDM's current ratio is 2,58 times, which is higher than the norm.			

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365		
	Norm: 30 days		
	28 February 2026	30 June 2025	
Debtors closing balance after bad debt prov (excl. Roads debtor)	32 684 737	15 172 669	
Billed revenue (excl. Roads claim)	28 643 512	45 751 343	
	416	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		
	28 February 2026		
Total debt	173 250 370		
Total budgeted revenue	487 769 082		
	35,52%		
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 35,52% 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		
	28 February 2026		
Interest paid	10 464 608		
Total expenditure	326 039 423		
	3,21%		
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 3,21% 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 - M08 February

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges		–	49 662	14 349	2 935	11 909	9 566	2 343	24%	14 349
Other revenue		128 285	52 598	35 607	(83 595)	3 515	23 740	(20 225)	-85%	35 607
Transfers and Subsidies - Operational		213 186	428 679	410 789	1 542	162 272	264 076	(101 804)	-39%	410 789
Transfers and Subsidies - Capital		5 979	3 000	5 084	–	3 000	3 326	(326)	-10%	5 084
Interest		–	12 679	8 588	(1 918)	(1 598)	5 725	(7 323)	-128%	8 588
Dividends										
Payments										
Suppliers and employees		(305 840)	(538 018)	(461 289)	(22 841)	(207 076)	(291 326)	(84 250)	29%	(461 289)
Interest		(16 807)	(136)	(88)	(2 426)	(9 089)	(59)	9 030	-15416%	(88)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 802	8 464	13 040	(106 303)	(37 067)	15 049	52 116	346%	13 040
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)	(72 580)	(580)	(1 964)	(47 973)	(46 009)	96%	(72 580)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 381)	(108 906)	(72 564)	(580)	(1 964)	(47 973)	(46 009)	96%	(72 564)
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	1 336	132	3 280	–	3 280	#DIV/0!	1 336
Payments										
Repayment of borrowing		–	(12 037)	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		64 336	107 179	119 892	132	3 280	118 555	115 275	97%	119 892
NET INCREASE/ (DECREASE) IN CASH HELD										
		45 758	6 737	60 368	(106 751)	(35 751)	85 631			60 368
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	215 379	48 260	119 260	240 642			215 379

The municipal bank balance at 28 February 2026 totals R16,571,735. The fixed investments totals R90,478,884 with call account deposits of R4,946,250. Total cash available at month-end is therefore R111,996,869.

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

REPORTING MONTH: 28 FEBRUARY 2026		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 28 February 2026	106 499 584	16 571 735
Other Cash & Cash Equivalents: Short term deposits	30 024 625	90 478 884
Other Cash & Cash Equivalents: Call accounts	4 919 268	4 946 250
Total Cash & Cash Equivalents	141 443 477	111 996 869
LESS:	208 249 050	176 917 777
Unspent Conditional Grants	5 195 872	6 107 211
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	38 320 188	23 322 215
Consumer Deposits	4 484 115	4 616 324
YTD Unspent Capital budget	91 590	76 581
YTD Unspent Operational budget	32 743 499	27 063 947
Equitable share received in advance	20 875 667	10 437 833
YTD Unspent Landfill Site Borrowing	62 850 624	61 606 172
Sub total	-66 805 573	-64 920 908
PLUS:	84 263 183	83 686 894
VAT Receivable/ (Payable)	-36 614	441 238
Receivable Exchange	33 138 145	32 638 748
Department of Infrastructure	51 161 652	50 606 909
	17 457 610	18 765 986
LESS OTHER MATTERS:		
Capital Replacement Reserve	9 213 054	9 213 054
Employee Benefits Reserves	47 477 947	46 254 144
Sub Total	-39 233 391	-36 701 212
LESS: CONTINGENT LIABILITIES	970 000	970 000
Labour disputes	970 000	970 000
Recalculated available cash balance	-40 203 391	-37 671 212
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	21 655 182	21 657 098

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	11	11	11	-	-
Interest on Arrear Debtor Accounts	1810	336	343	343	350	349	349	2 527	16 474	21 071	20 049	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	13 624	20 302	19 183	1 969	272	255	10 905	37 177	103 686	50 578	-	-	-
Total By Income Source	2000	13 960	20 644	19 526	2 319	622	604	13 432	53 661	124 768	70 638	-	-	-
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	13	37	36	35	35	35	296	4 884	5 372	5 286	-	-	-
Commercial	2300	12 793	16 981	19 203	382	382	383	2 801	44 525	97 450	48 473	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	1 153	3 627	287	1 902	204	186	10 335	4 252	21 946	16 879	-	-	-
Total By Customer Group	2600	13 960	20 644	19 526	2 319	622	604	13 432	53 661	124 768	70 638	-	-	-

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 28 February 2026:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	(272 403,81)	17 016 177,79	19 883 260,10	19 018 051,58	15 178 851,88	70 823 937,54	68 928 814,01	1 895 123,53

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 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
3890002	BITOU MUNISIPALITEIT	-	-	-	-	-	-	17 073,10	(17 073,10)	N/A
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	-	73,59	73,59	73,59	7 972,32	8 193,09	80 026,33	(71 833,24)	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	-	14,02	-	1 373,03	-	1 387,05	16 272,50	(14 885,45)	N/A
		-	87,61	73,59	1 446,62	8 142,53	9 750,35	129 083,74	(119 333,39)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 407,78	3 407,78	3 407,78	548 534,13	558 757,47	333 822,87	224 934,60	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	22,05	22,05	22,05	2 914,58	2 980,73	2 159,88	820,85	Interest to be included in Quarter 3 write-off report
84000166	GEORGE MUNICIPALITY	-	11,57	11,57	11,57	1 529,94	1 564,65	1 133,78	430,87	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	2 526,56	247 500,00	-	252 553,12	-	252 553,12	N/A - interest was written-off
84000593	GO GEORGE	-	20,18	20,18	20,18	3 701,25	3 761,79	1 976,58	1 785,21	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	3 425,40	405 525,50	415 801,70	335 549,42	80 252,28	New account issued
		(19 687,52)	9 413,54	9 413,54	254 386,98	967 411,42	1 220 937,96	665 375,69	555 562,27	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	-	N/A
										Council Approval obtained on settlement offer and payment received on 08/03/2024
37001113	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	N/A - current month rental
38000507	MUNISIPALITEIT HESSEQUA	-	21 483,06	680,50	-	-	22 163,56	21 476,16	687,40	N/A
38900005	HESSEQUA MUNISIPALITEIT	-	-	-	-	0,01	0,01	-	0,01	N/A
										Council Approval obtained on settlement offer and payment received on 08/03/2024
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	N/A - current month health services account rendered
84000153	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITYT	-	-	-	-	-	-	-	-	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	212,35	23 019,95	23 657,00	20 801,13	2 855,87	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	-	-	-	-	2 280,92	2 280,92	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	9,38	919,26	947,40	919,26	28,14	
84001104	HESSEQUA MUNICIPALITY	-	4 364,45	-	-	-	4 364,45	4 364,45	-	
		-	26 069,24	902,23	221,73	26 220,14	53 413,34	771 091,11	(717 677,77)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	-	8 969,31	8 969,31	8 969,31	1 519 090,09	1 545 998,02	878 626,39	667 371,63	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	315,50	315,50	315,50	40 892,80	41 839,30	7 514,80	34 324,50	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 084,56	1 084,56	1 084,56	156 832,85	160 086,53	97 786,95	62 299,58	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	76,71	76,71	76,71	13 377,99	13 608,12	55 821,24	(42 213,12)	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	194,56	194,56	194,56	31 550,40	32 134,08	92 718,75	(60 584,67)	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	1 122,65	173 603,12	176 971,07	13 017,86	163 953,21	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	569,84	569,84	569,84	99 373,46	101 082,98	53 762,04	47 320,94	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	946,50	946,50	946,50	151 073,51	153 913,01	5 973,56	147 939,45	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	502,22	502,22	502,22	85 911,99	87 418,65	4 986,38	82 432,27	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	132,89	132,89	132,89	18 925,08	19 323,75	3 165,98	16 157,77	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	548,82	548,82	548,82	74 780,16	76 426,62	42 740,87	33 685,75	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	60,98	60,98	60,98	8 104,18	8 287,12	7 914,98	372,14	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	50,90	50,90	50,90	6 654,82	6 807,52	203,93	6 603,59	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	32,32	32,32	32,32	3 898,82	3 995,78	1 128,20	2 867,58	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	-	436,31	436,31	436,31	52 633,65	53 942,58	1 079,47	52 863,11	IGR Process initiated for signature - to be resubmitted
84000826	KANNALAND MUNICIPALITY	-	80,80	80,80	80,80	9 565,59	9 807,99	135,13	9 672,86	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	-	2,08	2,08	2,08	232,46	238,70	274,78	(36,08)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	-	11,52	11,52	11,52	1 273,44	1 308,00	1 085,75	222,25	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	-	11,02	11,02	11,02	1 206,49	1 239,55	1 660,57	(421,02)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	-	1,38	1,38	1,38	151,02	155,16	4 981,69	(4 826,53)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	-	2,81	2,81	2,81	304,10	312,53	3 321,12	(3 008,59)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	-	11,08	11,08	11,08	1 189,79	1 223,03	1 625,96	(402,93)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	-	16,95	16,95	16,95	1 801,73	1 852,58	2 191,61	(339,03)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	-	50,86	50,86	50,86	5 405,13	5 557,71	2 524,05	3 033,66	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 567,46	3 669,16	-	3 669,16	
84000969	KANNALAND MUNICIPALITY	-	16,60	16,60	16,60	1 746,55	1 796,35	-	1 796,35	
84000974	KANNALAND MUNICIPALITY	-	22,37	22,37	22,37	2 354,15	2 421,26	-	2 421,26	
84000976	KANNALAND MUNICIPALITY	-	25,77	25,77	25,77	2 711,23	2 788,54	-	2 788,54	
84000987	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 495,50	3 597,20	3 321,12	276,08	
84001039	KANNALAND MUNICIPALITY	-	14,77	14,77	14,77	1 461,77	1 506,08	1 446,70	59,38	
84001064	KANNALAND MUNICIPALITY	-	226,54	19,54	19,54	1 914,14	2 179,76	2 121,14	58,62	
84001063	KANNALAND MUNICIPALITY	-	27,13	27,13	27,13	2 657,41	2 738,80	2 657,41	81,39	
		-	15 633,55	15 426,55	15 426,55	2 477 740,88	2 524 227,53	1 342 985,44	1 181 242,09	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	-	53,96	53,96	53,96	6 692,44	6 854,32	53 548,66	(46 694,34)	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	-	33,60	33,60	33,60	3 478,90	3 579,70	22 067,93	(18 488,23)	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	-	232,24	194,95	22 750,09	-	23 177,28	113 332,50	(90 155,22)	N/A
84001084	KNYSNA MUNICIPALITY	-	578,53	56 672,00	-	-	57 250,53	56 672,00	578,53	
		-	898,33	56 954,51	22 837,65	10 171,34	90 861,83	245 621,09	(154 759,26)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSELBAY MUNISIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSELBAY MUNICIPALITY	-	-	-	-	512,11	512,11	56 501,98	(55 989,87)	N/A - interest was written-off
84000270	MOSELBAY MUNICIPALITY	-	-	-	-	67,59	67,59	6 239,30	(6 171,71)	New AQMP project - awaiting budget allocation for payment
84000274	MOSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000555	MOSEL BAY MUNICIPALITY	-	450,42	366,68	44 122,59	-	44 939,69	274 620,00	(229 680,31)	N/A - interest was written-off
38900009	MOSEL BAY MUNICIPALITY	-	-	-	-	0,01	0,01	60 769,57	(60 769,56)	Payment received 20250619
84001076	MOSEL BAY MUNICIPALITY	-	46,90	46,90	4 594,04	-	4 687,84	4 594,04	93,80	
		-	497,32	413,58	48 716,63	579,71	50 207,24	402 724,89	(352 517,65)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	OUDTSHOORN MUNISIPALITEIT	-	-	-	-	-	-	-	-	N/A - interest for write-off
84000216	OUDTSHOORN MUNICIPALITY	(13 924,41)	-	-	-	-	(13 924,41)	(13 924,41)	-	N/A
84000269	OUDTSHOORN MUNICIPALITY	-	-	-	-	694,34	694,34	64 093,33	(63 398,99)	N/A - new account for health services rendered
84000486	OUDTSHOORN MUNICIPALITY	-	9 987,79	9 987,79	9 987,79	1 505 506,61	1 535 469,98	978 395,78	557 074,20	IGR approval obtained & files submitted for recovery
84000556	OUDTSHOORN MUNICIPALITY	-	1 145,38	1 145,38	-	-	2 290,76	-	2 290,76	N/A - interest to be included in write-off report
84000636	OUDTSHOORN MUNICIPALITY	-	2 472,25	2 472,25	2 472,25	333 702,76	341 119,51	242 179,20	98 940,31	IGR approval obtained & files submitted for recovery
84000919	OUDTSHOORN MUNICIPALITY	-	48,25	48,25	48,25	5 230,28	5 375,03	4 726,16	648,87	NO - new account
		(13 924,41)	13 653,67	13 653,67	12 508,29	1 845 133,99	1 871 025,21	1 275 470,06	595 555,15	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	-	23,30	23,30	23,30	2 427,35	2 497,25	2 124,44	372,81	No
		-	23,30	23,30	23,30	2 427,35	2 497,25	2 124,44	372,81	
37000924	ESKOM	-	-	-	5 553,16	1 095 283,08	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	35 792,98	6 238 497,46	6 345 876,40	3 506 251,54	2 839 624,86	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	8 248,44	1 072 774,25	1 097 519,57	1 589 503,01	(491 983,44)	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	44 041,42	49 594,58	8 444 128,69	8 581 806,11	5 664 959,62	2 916 846,49	
84000576	SAN PARKS	-	1 655,32	1 655,32	1 655,32	231 475,08	236 441,04	162 154,11	74 286,93	IGR process to be initiated in March 2025
		-	1 655,32	1 655,32	1 655,32	231 475,08	236 441,04	162 154,11	74 286,93	
84000527	SANRAL	-	65,36	65,36	65,36	8 524,43	8 720,51	4 226,58	4 493,93	IGR approval obtained & files submitted for recovery
		-	65,36	65,36	65,36	8 524,43	8 720,51	4 226,58	4 493,93	
84000404	LT COL XOTYENI	-	24,74	24,74	24,74	3 947,92	4 022,14	2 423,50	1 598,64	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	46,41	46,41	46,41	6 683,59	6 822,82	4 546,59	2 276,23	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	10,11	10,11	10,11	1 322,23	1 352,56	990,79	361,77	IGR approval obtained & files submitted for recovery
		-	81,26	81,26	81,26	11 953,74	12 197,52	7 960,88	4 236,64	
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	15 489 711,05	16 605 936,95	18 511 260,69	-	50 606 908,69	50 606 908,69	-	No - Roads Agency Debtor for monthly claims to Province
		-	15 489 711,05	16 605 936,95	18 511 260,69	-	50 606 908,69	50 606 908,69	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb. 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 28 Feb. 2026	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	(238 791,88)	-	-	-	-	(238 791,88)	46 892,00	(285 683,88)	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
		(238 791,88)	-	-	-	-	(238 791,88)	46 892,00	(285 683,88)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb. 2026	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 093,04	1 093,04	1 093,04	152 847,21	156 126,33	107 073,36	49 052,97	No - discussion in process with institution
84000629	DFFE	-	304,90	304,90	304,90	40 759,66	41 674,36	29 867,80	11 806,56	No - discussion in process with institution
84000799	DFFE	-	1 983,81	1 983,81	1 983,81	239 312,12	245 263,55	194 332,28	50 931,27	No - discussion in process with institution
84000800	DFFE	-	161,60	161,60	161,60	19 493,98	19 978,78	15 829,95	4 148,83	No - discussion in process with institution
84000854	DFFE	-	129,28	129,28	129,28	15 014,71	15 402,55	12 663,96	2 738,59	No - discussion in process with institution
		-	3 672,63	3 672,63	3 672,63	467 427,68	478 445,57	359 767,35	118 678,22	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb. 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 28 Feb. 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	-	1 404 086,33	3 124 358,33	-	-	4 528 444,66	6 545 055,81	(2 016 611,15)	
		-	1 404 086,33	3 124 358,33	-	-	4 528 444,66	6 545 055,81	(2 016 611,15)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb. 2026	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 217,76	2 217,76	2 217,76	267 534,76	274 188,04	217 250,31	56 937,73	N/A - awaiting payment
		-	2 217,76	2 217,76	2 217,76	267 534,76	274 188,04	217 250,31	56 937,73	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb. 2026	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	59,43	59,43	59,43	7 036,30	7 214,59	5 822,15	1 392,44	N/A - awaiting payment
		-	59,43	59,43	59,43	7 036,30	7 214,59	5 822,15	1 392,44	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
84000811	EMS WESTERN CAPE	-	-	-	-	-	-	-	-	No - interest requested to be written-off
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	869,61	869,61	869,61	100 998,49	103 607,32	85 185,86	18 421,46	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 317,68	2 317,68	2 317,68	251 255,20	258 208,24	227 037,80	31 170,44	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000924	CAPE NATURE	-	-	-	-	-	-	-	-	No - new account issued
84001073	CAPE NATURE	-	200,59	200,59	19 649,88	-	20 051,06	19 649,88	401,18	-
84001074	CAPE NATURE	-	723,16	723,16	70 840,00	-	72 286,32	70 840,00	1 446,32	-
		-	4 111,04	4 111,04	93 677,17	352 253,69	454 152,94	402 713,54	51 439,40	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
84000911	CASIDRA FARM	-	-	-	-	-	-	-	-	Process for payment verification confirmed by CASIDRA
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	-	199,63	199,63	199,63	21 005,44	21 604,33	19 555,09	2 049,24	
		-	199,63	199,63	199,63	21 005,44	21 604,33	19 555,09	2 049,24	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	-	-	-	-	-	-	26 409,95	(26 409,95)	N0 - new account
		-	-	-	-	-	-	26 409,95	(26 409,95)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
38900008	LAINGSBURG MUNICIPALITY	-	-	-	-	-	-	3 734,74	(3 734,74)	N0 - new account
		-	-	-	-	-	-	3 734,74	(3 734,74)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 28 Feb 2026	Original Capital: levied	Interest on account:	IGR Process:
38900003	SENTRAL-KAROO DM	-	-	-	-	-	-	8 376,49	(8 376,49)	N0 - 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 - M08 February

Description	NT Code	Budget Year 2025/26									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	Total	
R thousands											
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	495	29	89	163	20	42	34	788	1 661	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	495	29	89	163	20	42	34	788	1 661	-

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 February 2026	Movements for the month			Balance as at 28 February 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
<i>Standard Bank</i>	9 007 375,00	-	30 000 000,00	193 937,50	39 201 312,50	193 937,50	866 046,75
<i>ABSA</i>	6 004 833,33	-	18 000 000,00	118 588,33	24 123 421,67	118 588,33	973 347,77
<i>African Bank</i>	15 012 416,67	-	12 000 000,00	141 733,33	27 154 150,00	141 733,33	1 814 334,93
BANK DEPOSITS	30 024 625,00	-	60 000 000,00	454 259,17	90 478 884,17	454 259,17	3 653 729,45

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 - M08 February

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	208	144 601	119 671	24 929	20,8%	194 162
Local Government Equitable Share		182 224	188 026	188 026	-	140 971	115 581	25 390	22,0%	188 026
Local Government Financial Management Grant		952	1 000	1 000	34	485	667	(181)	-27,2%	1 000
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	99	1 301	1 529	(227)	-14,9%	2 293
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	74	1 843	1 895	(53)	-2,8%	2 843
Provincial Government:		957	1 000	1 000	283	510	665	(155)	-23,3%	1 000
Capacity Building (Monetary)		957	1 000	1 000	283	510	665	(155)	-23,3%	1 000
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		23 006	19 342	25 652	(449)	7 698	17 089	(9 392)	-55,0%	25 652
Other Grants Received		23 006	19 342	25 652	(449)	7 698	17 089	(9 392)	-55,0%	25 652
Total Operating Transfers and Grants	5	211 404	214 504	220 814	41	152 809	137 426	15 382	11,2%	220 814
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		5 057	3 000	5 084	-	264	3 326	(3 062)	-92,1%	5 084
Infrastructure (Monetary)		-	-	-	-	-	-	-	-	-
Infrastructure (In Kind)		2 493	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		2 563	3 000	5 084	-	264	3 326	(3 062)	-92,1%	5 084
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	5 057	3 000	5 084	-	264	3 326	(3 062)	-92,1%	5 084
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 461	217 504	225 898	41	153 072	140 752	12 320	8,8%	225 898

7.2 Supporting Table SC7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	Budget Year 2025/26								
		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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		190 551	222 351	217 669	17 855	142 163	148 348	(6 185)	-4,2%	217 669
Local Government Equitable Share		185 519	216 215	211 533	17 648	138 638	144 976	(6 338)	-4,4%	211 533
Energy efficiency and demand side management grant		(1)	-	-	-	-	-	-	-	-
Local government financial management grant		900	1 000	1 000	34	485	394	92	23,3%	1 000
Municipal systems improvement grant		-	-	-	-	-	-	-	-	-
Public transport network grant		-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant		1 545	2 293	2 293	99	1 307	1 529	(221)	-14,5%	2 293
Rural roads assets management systems grant		2 588	2 843	2 843	74	1 733	1 450	283	19,5%	2 843
Provincial Government:		178 749	216 437	167 719	17 902	138 447	107 457	30 990	28,8%	167 719
Infrastructure (Monetary)		171 786	212 955	163 687	17 480	136 076	104 768	31 308	29,9%	163 687
Infrastructure (In Kind)		-	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		6 963	3 482	4 032	422	2 371	2 689	(317)	-11,8%	4 032
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		18 574	16 860	22 620	168	6 748	14 874	(8 126)	-54,6%	22 620
Expenditure on Other Grants		18 574	16 860	22 620	168	6 748	14 874	(8 126)	-54,6%	22 620
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		387 875	455 648	408 009	35 926	287 358	270 678	16 679	6,2%	408 009
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		2 934	3 000	5 084	-	264	2 976	(2 712)	-91,1%	5 084
Infrastructure (Monetary)		-	-	-	-	-	-	-	-	-
Infrastructure (In Kind)		-	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		2 934	3 000	5 084	-	264	2 976	(2 712)	-91,1%	5 084
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Expenditure on Other Grants		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		2 934	3 000	5 084	-	264	2 976	(2 712)	-91,1%	5 084
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		390 809	458 648	413 093	35 926	287 622	273 654	13 967	5,1%	413 093

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 - M08 February

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25	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	11 258	874	6 445	7 739	(1 294)	-17%	11 258
Pension and UIF Contributions		559	534	560	32	315	371	(56)	-15%	560
Medical Aid Contributions		129	130	139	15	102	103	(1)	-1%	139
Motor Vehicle Allowance		2 530	2 001	1 005	99	625	692	(67)	-10%	1 005
Cellphone Allowance		1 102	995	995	75	599	678	(78)	-12%	995
Housing Allowances		-	41	-	-	-	2	(2)	-100%	-
Other benefits and allowances		65	825	1 659	129	1 102	1 256	(155)	-12%	1 659
Sub Total - Councillors		13 953	15 251	15 617	1 225	9 189	10 841	(1 652)	-15%	15 617
% increase	4		9,3%	11,9%						11,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 692	5 057	7 871	386	3 301	4 970	(1 669)	-34%	7 871
Pension and UIF Contributions		762	529	478	39	314	289	25	9%	478
Medical Aid Contributions		265	300	262	24	184	168	17	10%	262
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		586	1 056	1 583	794	794	1 183	(389)	-33%	1 583
Motor Vehicle Allowance		1 444	3 015	3 591	383	2 659	2 437	222	9%	3 591
Cellphone Allowance		137	147	257	11	92	172	(80)	-47%	257
Housing Allowances		180	192	100	5	80	36	44	122%	100
Other benefits and allowances		25	26	117	10	39	78	(39)	-51%	117
Payments in lieu of leave		-	188	-	-	-	(0)	0	-100%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		89	-	114	27	141	121	19	16%	114
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 180	10 510	14 373	1 679	7 604	9 455	(1 851)	-20%	14 373
% increase	4		14,5%	56,6%						56,6%
Other Municipal Staff										
Basic Salaries and Wages		188 027	191 209	165 782	15 242	122 958	102 209	20 750	20%	165 782
Pension and UIF Contributions		30 263	33 631	28 520	2 569	20 936	17 407	3 528	20%	28 520
Medical Aid Contributions		37 523	36 702	24 741	2 408	18 193	13 415	4 778	36%	24 741
Overtime		5 244	2 731	3 801	774	3 184	2 701	482	18%	3 801
Performance Bonus		16 385	14 138	15 288	44	14 512	14 636	(124)	-1%	15 288
Motor Vehicle Allowance		13 597	14 020	12 059	1 035	8 331	7 564	768	10%	12 059
Cellphone Allowance		142	124	122	10	84	82	2	3%	122
Housing Allowances		2 785	2 707	2 320	202	1 641	1 473	168	11%	2 320
Other benefits and allowances		6 269	6 124	5 444	1 480	4 902	3 645	1 256	34%	5 444
Payments in lieu of leave		3 821	5 949	5 503	798	4 195	3 297	898	27%	5 503
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		788	1 073	-	-	-	239	(239)	-100%	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		549	461	579	57	346	315	31	10%	579
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		305 394	308 870	264 160	24 618	199 282	166 984	32 298	19%	264 160
% increase	4		1,1%	-13,5%						-13,5%
Total Parent Municipality		328 528	334 630	294 151	27 522	216 074	187 279	28 795	15%	294 151

Remuneration related expenditure for the month ended 28 February 2026 amounted to R27,522,380.

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



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 25/26
Date: 06 March 2026

Provincial Treasury
Local Government Budget Analysis
Private Bag X9165
CAPE TOWN
8000

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

I, 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 **28 February 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 STRATU

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

Signature 

Date 10/03/2026