



2025/2026  
FINANCIAL YEAR

**MFMA S71 - MONTHLY FINANCIAL  
MONITORING REPORT**

M09: 31 March 2026

**Garden Route District Municipality**  
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**Glossary:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**mSCOA** – Municipal Standard Chart of Accounts

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

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

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

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

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

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

**Virement** – A transfer of funds within a vote.

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

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

**YTDB** – Year to Date Budget.

**YTDA** – Year to Date Actual.

**Legislative Framework:**

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

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

Section 71: Monthly budget statements

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

## **PART 1 – IN-YEAR REPORT**

### **Section 1 – Resolutions**

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

#### **Recommendations:**

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

### **Section 2 – Executive summary**

#### **2.1 Introduction**

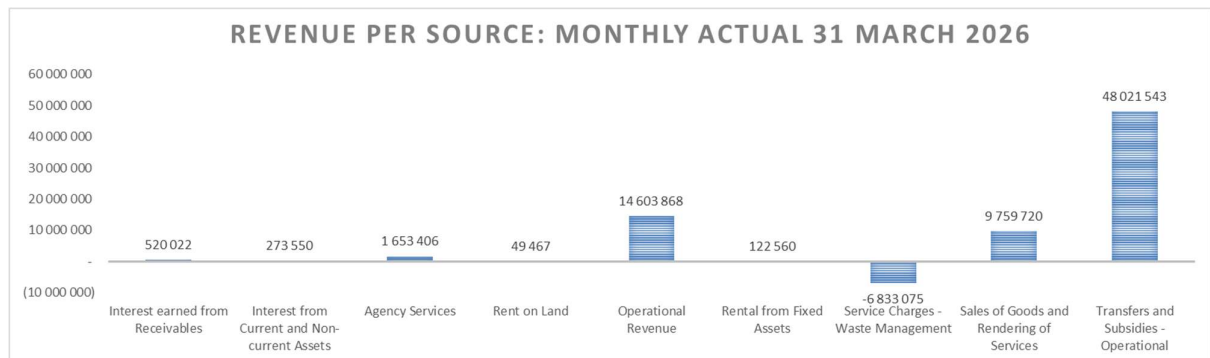
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

#### **2.2 Consolidated Performance**

##### **2.2.1 Against Approved Budget**

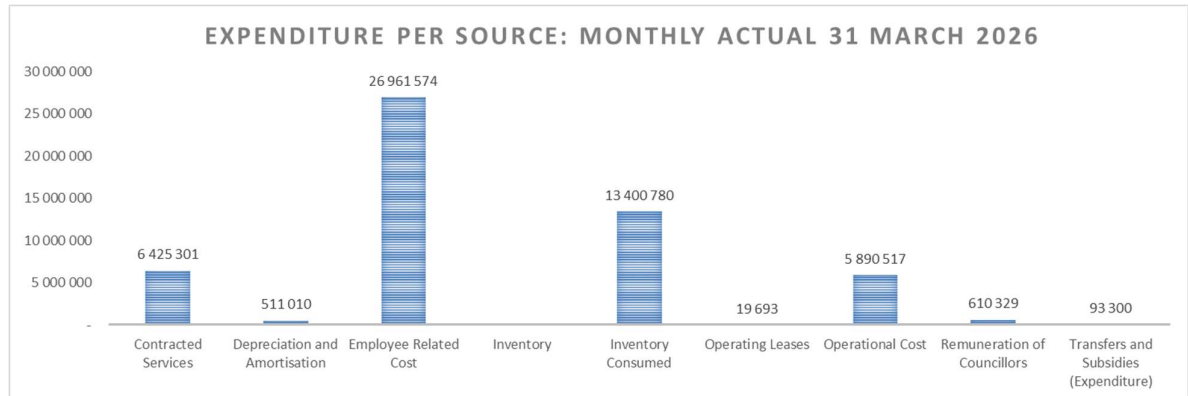
#### **Revenue by source**

The total revenue received for the month ended 31 March 2026 amounted to **R68,222,445 (YTDA: R411,411,482 and YTDB: R354,273,318)** which represents **14%** of the total adjusted budgeted figure of **R487,769,082 (including Roads)**.



## Operating Expenditure by type

Operating expenditure for the month ended 31 March 2026 amounted to **R53,912,504 (YTDA: R379,951,927 and YTD: R366,948,172)** with a total adjusted budgeted figure of **R482,311,362 (including Roads)**. The operational expenditure for the month is **11%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R27,571,903 (51% of the monthly expenditure)**.



## Capital Expenditure

The adjusted capital budget for the financial year amounts to **R72,579,843**. Capital expenditure of **R56,016,620 (including orders)** was recorded for the period ended 31 March 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 R53,823,147). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 31 MARCH 2026							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Wireless Access Points	Own revenue	29 800	28 408	-	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	-	341 086	158 914	68%
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	16 661	-	3	100%
16	Landfill Site: PPE	Borrowing	67 122 133	10 056 214	43 766 933	13 298 986	80%
			<b>72 579 843</b>	<b>10 527 527</b>	<b>45 489 093</b>	<b>16 563 223</b>	<b>77%</b>

Refer to page 20 for detail on capital budget progress.

### 2.3 Material variances from SDBIP

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

#### **2.4 Remedial or corrective steps**

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

#### **Conclusion**

Detailed analysis of the municipal performance for the month ended 31 March 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 - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	8 389	47 855	-	(6 833)	-	(0)	0	-100%	-
Investment revenue	16 541	14 385	8 588	274	4 356	6 441	(2 085)	-32%	8 588
Transfers and subsidies - Operational	211 404	214 504	220 814	48 022	200 830	154 610	46 221	30%	220 814
Other own revenue	222 899	277 670	253 283	26 760	205 962	188 707	17 255	9%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>459 233</b>	<b>554 413</b>	<b>482 685</b>	<b>68 222</b>	<b>411 148</b>	<b>349 758</b>	<b>61 390</b>	<b>18%</b>	<b>482 685</b>
Employee costs	314 575	319 379	278 534	26 962	233 847	201 954	31 893	16%	278 534
Remuneration of Councillors	13 953	15 251	15 617	610	9 799	12 178	(2 379)	-20%	15 617
Depreciation and amortisation	7 565	11 095	8 191	511	5 463	6 167	(704)	-11%	8 191
Interest	435	136	420	-	-	315	(315)	-100%	420
Inventory consumed and bulk purchases	46 480	56 872	46 529	13 401	46 256	34 260	11 996	35%	46 529
Transfers and subsidies	8 904	1 017	1 457	93	517	1 012	(495)	-49%	1 457
Other expenditure	98 786	150 313	131 565	12 336	84 070	111 062	(26 992)	-24%	131 565
<b>Total Expenditure</b>	<b>490 697</b>	<b>554 063</b>	<b>482 311</b>	<b>53 913</b>	<b>379 952</b>	<b>366 948</b>	<b>13 004</b>	<b>4%</b>	<b>482 311</b>
<b>Surplus/(Deficit)</b>	<b>(31 464)</b>	<b>350</b>	<b>374</b>	<b>14 310</b>	<b>31 196</b>	<b>(17 190)</b>	<b>48 386</b>	<b>-281%</b>	<b>374</b>
Transfers and subsidies - capital (monetary)	2 563	3 000	5 084	-	264	4 516	(4 252)	-94%	5 084
Transfers and subsidies - capital (in-kind)	2 493	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348%</b>	<b>5 458</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348%</b>	<b>5 458</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>60 895</b>	<b>108 921</b>	<b>72 580</b>	<b>19 201</b>	<b>18 993</b>	<b>54 638</b>	<b>(35 645)</b>	<b>-65%</b>	<b>72 580</b>
Capital transfers recognised	2 934	3 000	5 084	-	264	4 016	(3 752)	-93%	5 084
Borrowing	45 817	105 571	67 122	2 236	10 056	50 342	(40 285)	-80%	67 122
Internally generated funds	12 143	350	374	16 965	8 673	280	8 392	2994%	374
<b>Total sources of capital funds</b>	<b>60 895</b>	<b>108 921</b>	<b>72 580</b>	<b>19 201</b>	<b>18 993</b>	<b>54 638</b>	<b>(35 645)</b>	<b>-65%</b>	<b>72 580</b>
<b>Financial position</b>									
Total current assets	230 168	142 172	255 479		252 445				255 479
Total non current assets	339 864	437 579	350 029		346 229				350 029
Total current liabilities	88 995	88 735	108 632		86 162				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		247 575				229 917
<b>Cash flows</b>									
Net cash from (used) operating	18 801	8 464	13 040	(17 218)	(51 888)	6 129	58 017	947%	13 040
Net cash from (used) investing	(43 381)	(108 906)	(72 564)	(2 646)	(4 610)	(54 638)	(50 028)	92%	(72 564)
Net cash from (used) financing	64 336	107 179	119 892	278	3 558	118 555	114 997	97%	119 892
<b>Cash/cash equivalents at the month/year end</b>	<b>196 572</b>	<b>59 352</b>	<b>215 379</b>	<b>135 425</b>	<b>102 071</b>	<b>225 057</b>	<b>122 986</b>	<b>55%</b>	<b>215 379</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 452	1 003	913	1 014	2 317	622	13 122	54 274	83 717
<b>Creditors Age Analysis</b>									
Total Creditors	92	162	22	26	-	92	49	765	1 207

### 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) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		243 829	177 732	157 503	26 309	136 970	106 753	30 217	28%	157 503
Executive and council		223 262	74 390	71 136	8 804	89 127	53 242	35 885	67%	71 136
Finance and administration		20 567	103 343	86 367	17 505	47 842	53 511	(5 668)	-11%	86 367
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		17 730	90 130	92 338	26 055	75 634	69 073	6 561	9%	92 338
Community and social services		2 571	13 200	15 484	101	10 545	12 185	(1 640)	-13%	15 484
Sport and recreation		8 154	8 347	7 983	312	2 783	6 390	(3 608)	-56%	7 983
Public safety		5 582	27 547	33 518	11 386	27 592	24 081	3 511	15%	33 518
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	35 352	14 255	34 714	26 416	8 297	31%	35 352
<b>Economic and environmental services</b>		191 773	236 494	219 234	15 859	188 579	164 427	24 153	15%	219 234
Planning and development		12 605	19 549	50 613	923	19 973	37 960	(17 987)	-47%	50 613
Road transport		178 754	216 780	168 352	14 868	168 396	126 264	42 132	33%	168 352
Environmental protection		414	165	269	68	211	203	8	4%	269
<b>Trading services</b>		10 849	51 482	17 119	-	8 653	12 839	(4 186)	-33%	17 119
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	17 119	-	8 653	12 839	(4 186)	-33%	17 119
<b>Other</b>	4	108	1 575	1 575	-	1 575	1 181	394	33%	1 575
<b>Total Revenue - Functional</b>	2	464 289	557 413	487 769	68 222	411 411	354 273	57 138	16%	487 769
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		186 728	170 929	177 851	12 066	115 472	135 456	(19 984)	-15%	177 851
Executive and council		79 474	62 663	62 443	4 413	36 745	49 089	(12 345)	-25%	62 443
Finance and administration		103 398	104 250	111 346	7 363	75 649	83 245	(7 596)	-9%	111 346
Internal audit		3 856	4 017	4 062	290	3 078	3 122	(44)	-1%	4 062
<b>Community and public safety</b>		85 981	86 267	91 644	7 697	65 404	69 355	(3 951)	-6%	91 644
Community and social services		10 640	10 837	10 456	837	7 748	7 785	(37)	0%	10 456
Sport and recreation		10 868	8 212	10 313	748	7 421	7 813	(392)	-5%	10 313
Public safety		27 020	27 018	31 579	3 140	20 777	23 696	(2 919)	-12%	31 579
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	39 295	2 972	29 458	30 061	(603)	-2%	39 295
<b>Economic and environmental services</b>		204 683	244 558	193 787	31 478	185 775	147 864	37 911	26%	193 787
Planning and development		24 985	23 442	21 307	1 184	13 566	16 472	(2 906)	-18%	21 307
Road transport		175 491	216 780	168 352	29 967	169 089	128 274	40 815	32%	168 352
Environmental protection		4 207	4 337	4 129	328	3 119	3 118	1	0%	4 129
<b>Trading services</b>		11 718	50 733	17 396	2 556	12 149	13 034	(885)	-7%	17 396
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	17 396	2 556	12 149	13 034	(885)	-7%	17 396
<b>Other</b>		1 587	1 575	1 633	116	1 153	1 239	(87)	-7%	1 633
<b>Total Expenditure - Functional</b>	3	490 697	554 063	482 311	53 913	379 952	366 948	13 004	4%	482 311
<b>Surplus/ (Deficit) for the year</b>		(26 408)	3 350	5 458	14 310	31 460	(12 675)	44 134	-348%	5 458

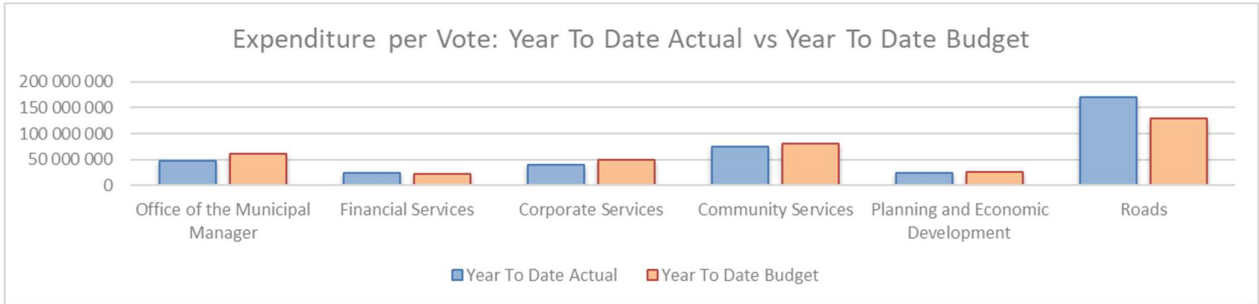
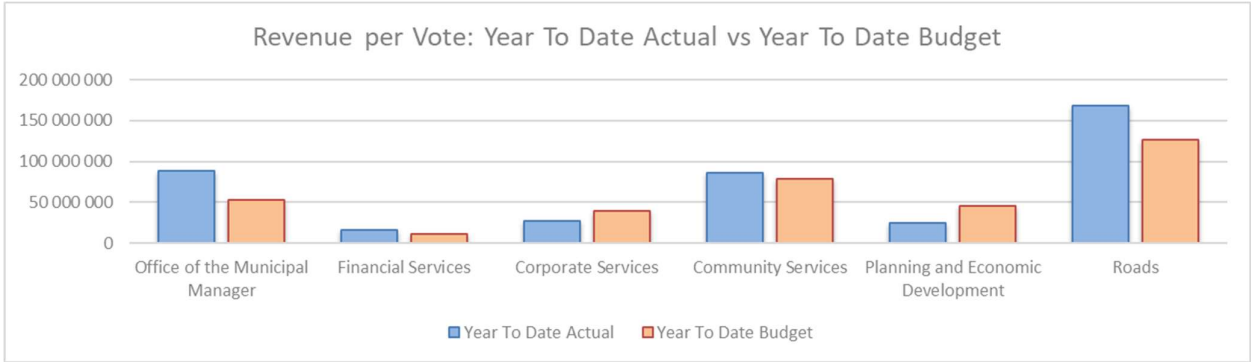
### 3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	223 262	74 390	71 136	8 804	89 127	53 242	35 885	67,4%	71 136
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	29 455	5 713	16 295	11 100	5 195	46,8%	29 455
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	37 601	11 792	21 547	27 927	(6 380)	-22,8%	37 601
Vote 6 - Corporate Services (cont)		13 184	9 644	15 205	-	5 894	11 404	(5 509)	-48,3%	15 205
Vote 7 - Community Services		3 038	57 341	53 941	14 255	48 753	40 931	7 821	19,1%	53 941
Vote 8 - Community Services (cont)		17 801	80 194	51 906	11 555	37 068	37 873	(805)	-2,1%	51 906
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	112	2 892	2 306	585	25,4%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	16 729	928	12 589	12 718	(129)	-1,0%	16 729
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	40 367	195	8 850	30 507	(21 657)	-71,0%	40 367
Vote 12 - Roads		178 754	216 780	168 352	14 868	168 396	126 264	42 132	33,4%	168 352
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>464 289</b>	<b>557 413</b>	<b>487 769</b>	<b>68 222</b>	<b>411 411</b>	<b>354 273</b>	<b>57 138</b>	<b>16,1%</b>	<b>487 769</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	86 242	69 692	69 375	4 810	42 291	54 556	(12 264)	-22,5%	69 375
Vote 2 - Office of the Municipal Manager (cont)		7 670	7 875	7 966	580	5 974	6 081	(106)	-1,7%	7 966
Vote 3 - Financial Services		20 222	22 829	19 836	1 808	14 333	13 926	407	2,9%	19 836
Vote 4 - Financial Services (cont)		6 510	6 448	10 442	480	8 898	8 124	775	9,5%	10 442
Vote 5 - Corporate Services		19 569	21 405	23 440	1 387	12 421	17 454	(5 034)	-28,8%	23 440
Vote 6 - Corporate Services (cont)		43 219	39 691	41 785	2 212	27 964	31 611	(3 646)	-11,5%	41 785
Vote 7 - Community Services		49 089	54 078	53 657	4 058	39 633	40 714	(1 081)	-2,7%	53 657
Vote 8 - Community Services (cont)		43 502	81 999	52 806	6 014	35 668	39 636	(3 967)	-10,0%	52 806
Vote 9 - Planning and Economic Development		8 102	3 113	4 532	777	4 008	3 424	584	17,1%	4 532
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	17 530	1 216	11 857	13 731	(1 874)	-13,6%	17 530
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	12 589	603	7 814	9 418	(1 605)	-17,0%	12 589
Vote 12 - Roads		108 914	134 114	97 330	11 748	96 485	75 804	20 681	27,3%	97 330
Vote 13 - Roads (cont)		66 577	82 666	71 022	18 219	72 605	52 470	20 135	38,4%	71 022
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>490 697</b>	<b>554 063</b>	<b>482 311</b>	<b>53 913</b>	<b>379 952</b>	<b>366 948</b>	<b>13 004</b>	<b>3,5%</b>	<b>482 311</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348,2%</b>	<b>5 458</b>

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) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		8 389	47 855	-	(6 833)	-	(0)	0	-100%	-
Sale of Goods and Rendering of Services		13 544	21 280	35 230	9 760	14 949	25 474	(10 525)	-41%	35 230
Agency services		18 860	22 763	14 881	1 653	14 881	11 160	3 720	33%	14 881
Interest									0%	
Interest earned from Receivables		5 379	6 711	7 747	520	5 267	5 521	(254)	-5%	7 747
Interest from Current and Non Current Assets		16 541	14 385	8 588	274	4 356	6 441	(2 085)	-32%	8 588
Dividends									0%	
Rent on Land		481	593	710	49	445	532	(87)	-16%	710
Rental from Fixed Assets		2 000	3 199	2 126	123	1 189	1 646	(456)	-28%	2 126
Licence and permits		-	165	165	-	77	125	(49)	-39%	165
Special rating levies									0%	
Operational Revenue		179 345	217 188	166 940	14 604	167 376	125 135	42 241	34%	166 940
<b>Non-Exchange Revenue</b>										
Property rates									0%	
Surcharges and Taxes									0%	
Fines, penalties and forfeits		2 568	-	-	-	-	-	-	0%	-
Licence and permits		309	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		211 404	214 504	220 814	48 022	200 830	154 610	46 221	30%	220 814
Interest									0%	
Fuel Levy									0%	
Operational Revenue									0%	
Gains on disposal of Assets		(172)	1 350	25 276	-	1 540	18 957	(17 417)	-92%	25 276
Other Gains		585	4 420	209	51	239	157	83	53%	209
Discontinued Operations									0%	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>459 233</b>	<b>554 413</b>	<b>482 685</b>	<b>68 222</b>	<b>411 148</b>	<b>349 758</b>	<b>61 390</b>	<b>18%</b>	<b>482 685</b>
<b>Expenditure By Type</b>										
Employee related costs		314 575	319 379	278 534	26 962	233 847	201 954	31 893	16%	278 534
Remuneration of councillors		13 953	15 251	15 617	610	9 799	12 178	(2 379)	-20%	15 617
Bulk purchases - electricity									0%	
Inventory consumed		46 480	56 872	46 529	13 401	46 256	34 260	11 996	35%	46 529
Debt impairment		17 488	-	4 000	-	-	3 000	(3 000)	-100%	4 000
Depreciation and amortisation		7 565	11 095	8 191	511	5 463	6 167	(704)	-11%	8 191
Interest		435	136	420	-	-	315	(315)	-100%	420
Contracted services		28 206	47 207	52 425	6 425	32 129	39 218	(7 089)	-18%	52 425
Transfers and subsidies		8 904	1 017	1 457	93	517	1 012	(495)	-49%	1 457
Irrecoverable debts written off		1 614	1 650	3 000	-	-	2 250	(2 250)	-100%	3 000
Operational costs		47 210	100 401	69 052	5 910	51 940	64 279	(12 339)	-19%	69 052
Losses on Disposal of Assets		-	1 025	172	-	-	129	(129)	-100%	172
Other Losses		4 267	30	2 915	-	1	2 186	(2 185)	-100%	2 915
<b>Total Expenditure</b>		<b>490 697</b>	<b>554 063</b>	<b>482 311</b>	<b>53 913</b>	<b>379 952</b>	<b>366 948</b>	<b>13 004</b>	<b>4%</b>	<b>482 311</b>
<b>Surplus/(Deficit)</b>		<b>(31 464)</b>	<b>350</b>	<b>374</b>	<b>14 310</b>	<b>31 196</b>	<b>(17 190)</b>	<b>48 386</b>	<b>-281%</b>	<b>374</b>
Transfers and subsidies - capital (monetary allocations)										
		2 563	3 000	5 084	-	264	4 516	(4 252)	-94%	5 084
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348%</b>	<b>5 458</b>
Income Tax									0%	
<b>Surplus/(Deficit) after income tax</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348%</b>	<b>5 458</b>
Share of Surplus/Deficit attributable to Joint Venture									0%	
Share of Surplus/Deficit attributable to Minorities									0%	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348%</b>	<b>5 458</b>
Share of Surplus/Deficit attributable to Associate									0%	
Intercompany /Parent subsidiary transactions									0%	
<b>Surplus/ (Deficit) for the year</b>		<b>(26 408)</b>	<b>3 350</b>	<b>5 458</b>	<b>14 310</b>	<b>31 460</b>	<b>(12 675)</b>	<b>44 134</b>	<b>-348%</b>	<b>5 458</b>

## Revenue by Source

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

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

Revenue	Monthly actual - March 2026	Monthly actual - March 2025	Percentage increase/ (decrease)	Comment
Agency Services	1 653 406	-	N/A	Agency fee as per MOA with the Department of Infrastructure for the Roads function. A correction journal was processed in the prior year to correct the prior year agency fee.
Interest from Current and Non-current Assets	273 550	499 342	-45%	Interest as derived from the bank balance and investments/call accounts at maturity date. Decreased cash balances to invest resulted in decrease on interest.
Interest earned from Receivables	520 022	422 132	23%	Interest on overdue debtor accounts.
Rent on Land	49 467	49 467	0%	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	14 603 868	23 129 509	-37%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred for the month.  A correction journal was processed to decrease the debtor balance and resulting operational revenue.
Rental from Fixed Assets	122 560	154 562	-21%	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	9 759 720	703 255	1288%	A correction journal was processed to reclassify the year to date income relating to the management of the PetroSA landfill site from Service Charges - Waste Management to Sales of Goods and Rendering of Services, resulting in the high increase in revenue for the period.
Service Charges - Waste Management	(6 833 075)	-	N/A	A correction journal was processed to reclassify the year to date income relating to the management of the PetroSA landfill site from Service Charges - Waste Management to Sales of Goods and Rendering of Services, resulting in the decrease in revenue for the period.
Transfers and Subsidies - Operational	48 021 543	46 493 252	3%	Recognition of grant revenue based on the expenditure incurred for conditional grants. The third tranche of the equitable share grant was received.
<b>Grand Total</b>	<b>68 171 061</b>	<b>71 451 519</b>	<b>-5%</b>	

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	14 880 652	11 160 498	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 expected transfer of the Roads function from 1 April 2026.
Interest from Current and Non-current Assets	4 355 679	6 440 923	68%	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	5 266 587	5 520 717	95%	Interest on overdue debtor accounts.
Rent on Land	445 205	532 211	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	167 375 949	125 135 239	134%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred.  The budget was decreased due to the expected transfer of the Roads function from 1 April 2026.
Rental from Fixed Assets	1 189 322	1 645 760	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	14 948 668	25 474 065	59%	Majority relates to the Fire Services Rendered and the relating debtor accounts that must be billed. Decrease in fires led to decrease in revenue.
Licences or Permits	76 548	125 224	61%	Monetary difference is not significant.
Transfers and Subsidies - Capital	263 937	4 515 616	6%	Recognition of conditional grant revenue based on the grant expenditure incurred.
Transfers and Subsidies - Operational	200 830 071	154 609 568	130%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
<b>Grand Total</b>	<b>409 632 619</b>	<b>335 159 821</b>	<b>122%</b>	

#### Agency services:

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

For the month ended 31 March 2026, the agency fee amounts to R1,653,406 (YTDA: R14,880,652 and YTDB: R11,160,498). There was no additional allocation to date.

The budget was decreased due to the expected 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 31 March 2026, the interest amounts to R273,550 (YTDA: R4,355,679 and YTDB: R6,440,923). There has been a decrease in the interest rates and lower cash balances that led to the lower interest received.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 March 2026 amounts to R520,022 (YTDA: R5,266,587 and YTDB: R5,520,717). 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 31 March 2026 (YTDA: R445,205 and YTDB: R532,211). 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 R14,603,868 for the month ended 31 March 2026 (YTDA: R167,375,949 and YTDB: R125,135,239). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA.

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

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 March 2026 amounts to R122,560 (YTDA: R1,189,322 and YTDB: R1,645,760). The revenue is based on rental agreements entered 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 31 March 2026 amounts to R9,759,720 (YTDA: R14,948,668 and YTDB: R25,474,065). Majority relates to the Fire Services Rendered and the relating debtor accounts that must be billed.

A correction journal was processed to reclassify the year-to-date income relating to the management of the PetroSA landfill site from Service Charges - Waste Management to Sales of Goods and Rendering of Services, resulting in the high increase in revenue for the 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 last tranche payment was received in March 2026 to the amount of R47,055,000.

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.
6. Western Cape Financial Management Capability Grant (R150,000) during March 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 - March 2026	Monthly actual - March 2025	Percentage increase/ (decrease)	Comment
Contracted Services	6 425 301	4 049 157	59%	Increase in the following Contracted Services sub-categories (mainly relating to contracted services of landfill site being constructed): - Consultants and Professional Services - Contractors
Depreciation and Amortisation	511 010	451 196	13%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	26 961 574	24 507 072	10%	The municipality has implemented a new payroll system. Review of the mSCOA configuration codes will be performed to ensure the accounting transaction is correctly reflected.
Inventory	-51 384	-22 721	126%	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	13 400 780	8 755 067	53%	Due to an increase in the following Inventory Consumed sub-categories (mainly roads department): - Consumables - Materials and Supplies
Operating Leases	19 693	12 786	54%	Monetary difference is not significant.
Operational Cost	5 890 517	6 910 043	-15%	Includes decreases in the following costs compared to the prior year comparative month: - External Computer Service - External Audit Fees
Remuneration of Councillors	610 329	1 137 281	-46%	The municipality has implemented a new payroll system. Review of the mSCOA configuration codes will be performed to ensure the accounting transaction is correctly reflected.
Transfers and Subsidies (Expenditure)	93 300	93 664	0%	Grants paid as per business plan.
<b>Grand Total</b>	<b>53 861 120</b>	<b>45 893 545</b>	<b>17%</b>	

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	32 128 950	39 217 539	82%	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 additional aerial services that was budgeted for during the adjustments budget.
Depreciation and Amortisation	5 463 122	6 167 301	89%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	233 846 870	201 954 268	116%	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 expected transfer of the Roads function from 1 April 2026 to the Department of Infrastructure.
Inventory	-237 755	-134 001	177%	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	46 255 692	34 259 827	135%	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 expected transfer of the Roads function from 1 April 2026 to the Department of Infrastructure.
Irrecoverable Debts Written Off	-	2 250 000	0%	Based on reports submitted to council for approval of write-offs.
Operational Cost	51 940 133	64 279 326	81%	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	9 798 842	12 177 794	80%	The municipality has implemented a new payroll system. Review of the mSCOA configuration codes will be performed to ensure the accounting transaction is correctly reflected.
Transfers and Subsidies (Expenditure)	516 987	1 011 722	51%	Grants paid as per business plan.
<b>Grand Total</b>	<b>379 712 841</b>	<b>361 183 776</b>	<b>105%</b>	

#### Contracted services:

The contracted services for the month ended 31 March 2026 amounts to R6,425,301 (YTDA: R32,128,950 and YTDB: R39,217,539). 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 additional aerial services that was budgeted for during the adjustments budget.

#### Depreciation and amortisation:

Depreciation and amortisation for the month ended 31 March 2026 amounts to R511,010 (YTDA: R5,463,122 and YTDB: R6,167,301). 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 31 March 2026 amounted to R27,571,903 (YTDA: R243,645,712 and YTDB: R214,132,062) and represents 51% 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 expected transfer of the Roads function from 1 April 2026 to the Department of Infrastructure.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R13,400,780 (YTDA: R46,255,692 and YTDB: R34,259,827) for the month ended 31 March 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 expected transfer of the Roads function from 1 April 2026 to the Department of Infrastructure.

Operational costs:

Operational costs for the month ended 31 March 2026 amounts to R5,910,210 (YTDA: R51,940,133 and YTDB: R64,279,326).

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 31 March 2026 amounts to R93,300 (YTDA: R516,987 and YTDB: R1,011,722). 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) - M09 March

Vote Description	Ref	Budget Year 2025/26								Full Year Forecast
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		48	150	174	-	9	130	(121)	-93%	174
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		32	200	200	35	199	150	49	32%	200
Vote 7 - Community Services		508	2 500	4 584	-	264	4 016	(3 752)	-93%	4 584
Vote 8 - Community Services (cont)		46 357	106 071	67 622	2 236	10 056	50 342	(40 285)	-80%	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	-	-	16 931	8 465	-	8 465	#DIV/0!	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>55 411</b>	<b>108 921</b>	<b>72 580</b>	<b>19 201</b>	<b>18 993</b>	<b>54 638</b>	<b>(35 645)</b>	<b>-65%</b>	<b>72 580</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		18	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		38	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		292	-	-	-	-	-	-	-	-
Vote 7 - Community Services		2	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>5 484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>60 895</b>	<b>108 921</b>	<b>72 580</b>	<b>19 201</b>	<b>18 993</b>	<b>54 638</b>	<b>(35 645)</b>	<b>-65%</b>	<b>72 580</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>10 260</b>	<b>350</b>	<b>374</b>	<b>16 965</b>	<b>8 673</b>	<b>280</b>	<b>8 392</b>	<b>2994%</b>	<b>374</b>
Executive and council		91	-	-	-	-	-	-	-	-
Finance and administration		10 170	350	374	16 965	8 673	280	8 392	2994%	374
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4 817</b>	<b>3 000</b>	<b>5 084</b>	<b>-</b>	<b>264</b>	<b>4 016</b>	<b>(3 752)</b>	<b>-93%</b>	<b>5 084</b>
Community and social services		941	2 500	4 584	-	264	4 016	(3 752)	-93%	4 584
Sport and recreation		6	-	-	-	-	-	-	-	-
Public safety		1 928	500	500	-	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-	-
Health		1 943	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>45 817</b>	<b>105 571</b>	<b>67 122</b>	<b>2 236</b>	<b>10 056</b>	<b>50 342</b>	<b>(40 285)</b>	<b>-80%</b>	<b>67 122</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		45 817	105 571	67 122	2 236	10 056	50 342	(40 285)	-80%	67 122
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>60 895</b>	<b>108 921</b>	<b>72 580</b>	<b>19 201</b>	<b>18 993</b>	<b>54 638</b>	<b>(35 645)</b>	<b>-65%</b>	<b>72 580</b>
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 934	3 000	5 084	-	264	4 016	(3 752)	-93%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>2 934</b>	<b>3 000</b>	<b>5 084</b>	<b>-</b>	<b>264</b>	<b>4 016</b>	<b>(3 752)</b>	<b>-93%</b>	<b>5 084</b>
<b>Borrowing</b>		<b>45 817</b>	<b>105 571</b>	<b>67 122</b>	<b>2 236</b>	<b>10 056</b>	<b>50 342</b>	<b>(40 285)</b>	<b>-80%</b>	<b>67 122</b>
<b>Internally generated funds</b>	6	<b>12 143</b>	<b>350</b>	<b>374</b>	<b>16 965</b>	<b>8 673</b>	<b>280</b>	<b>8 392</b>	<b>2994%</b>	<b>374</b>
<b>Total Capital Funding</b>		<b>60 895</b>	<b>108 921</b>	<b>72 580</b>	<b>19 201</b>	<b>18 993</b>	<b>54 638</b>	<b>(35 645)</b>	<b>-65%</b>	<b>72 580</b>

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	28 408	Completed	Completed
71213102466	2	Furniture / Equipment (Insurance Refunds)	137 500	-	Not Started	No challenges anticipated
71213102467	3	Office Furniture	12 500	8 843	In progress	No challenges anticipated
71601102327	4	Equipment	1 868 000	161 573	In progress	No challenges anticipated
71601103126	5	Building of Disaster Management Store	1 000 000	-	Not Started	No challenges anticipated
71601330025	6	Hover Craft	1 382 000	-	Orders issued to suppliers	No challenges anticipated
71801330005	7	Moveable 10'000 liter Water Tank	54 971	-	Not Started	No challenges anticipated
71801330007	8	Flat bed (to be used for District Hook Lift Truck)	88 000	-	Not Started	No challenges anticipated
71801330008	9	Mobile Generator Trailer	191 000	102 364	In progress	No challenges anticipated
71207230011	10	Type-C Docking Stations	8 000	7 928	Completed	Completed
71207230012	11	Wireless Radio Link (York Street - Mission Street)	60 000	60 000	Completed	Completed
71207230013	12	Desktop Computers (PC)	85 536	85 536	Completed	Completed
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	16 661	Completed	Completed
74402100901	16	Landfill Site: PPE	67 122 133	10 056 214	Orders issued to suppliers	Weekly progress provided to Management Committee and standing agenda item in Council meetings
<b>Totals</b>			<b>72 579 843</b>	<b>10 527 527</b>		

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

Commitments against capital for the month March 2026			
72305230111	13	Hazardous Materials Equipment	341 086
71601330025	6	Hover Craft	1 381 073
74402100901	16	Landfill Site: PPE	43 766 933
<b>Total Commitments</b>			<b>45 489 093</b>

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

#### DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		155 011	56 898	171 670	176 783	171 670
Trade and other receivables from exchange transactions		55 264	64 508	59 130	54 790	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	1 297	3 396
VAT		11 615	10 678	11 615	15 546	11 615
Other current assets		722	2 700	722	(311)	722
<b>Total current assets</b>		<b>230 168</b>	<b>142 172</b>	<b>255 479</b>	<b>252 445</b>	<b>255 479</b>
<b>Non current assets</b>						
Investments		16	16	16	16	16
Investment property		65 730	65 619	65 602	65 640	65 602
Property, plant and equipment		273 555	314 384	288 711	280 134	288 711
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	935	1 068	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						
<b>Total non current assets</b>		<b>339 864</b>	<b>437 579</b>	<b>350 029</b>	<b>346 229</b>	<b>350 029</b>
<b>TOTAL ASSETS</b>		<b>570 032</b>	<b>579 751</b>	<b>605 508</b>	<b>598 674</b>	<b>605 508</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities		6 373	13 255	25 161	6 373	25 161
Consumer deposits		1 336	660	1 336	4 894	1 336
Trade and other payables from exchange transactions		36 875	40 404	37 723	23 451	37 723
Trade and other payables from non-exchange transactions		1 298	640	1 298	5 460	1 298
Provision		32 980	24 793	32 980	31 678	32 980
VAT		10 134	8 983	10 134	14 305	10 134
Other current liabilities						
<b>Total current liabilities</b>		<b>88 995</b>	<b>88 735</b>	<b>108 632</b>	<b>86 162</b>	<b>108 632</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>264 922</b>	<b>240 633</b>	<b>266 958</b>	<b>264 937</b>	<b>266 958</b>
<b>TOTAL LIABILITIES</b>		<b>353 917</b>	<b>329 368</b>	<b>375 591</b>	<b>351 099</b>	<b>375 591</b>
<b>NET ASSETS</b>	2	<b>216 115</b>	<b>250 383</b>	<b>229 917</b>	<b>247 575</b>	<b>229 917</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		148 149	212 598	161 951	179 608	161 951
Reserves and funds		67 966	37 786	67 966	67 966	67 966
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>216 115</b>	<b>250 383</b>	<b>229 917</b>	<b>247 575</b>	<b>229 917</b>

## Financial ratios:

<b>Current Ratio:</b>	(Current Assets / Current Liabilities)		
	Norm: 1.5 - 2.1		
	<b>31 March 2026</b>	<b>30 June 2025</b>	
Current Assets	252 444 894	220 813 011	
Current Liabilities	86 161 856	73 118 336	
Current ratio	<b>2,93</b>	<b>3,02</b>	times
<b>Comment</b>			
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities			
The norm is 1.5 - 2.1 times. As at 31 March 2026, GRDM's current ratio is 2,93 times, which is higher than the norm.			

<b>Net debtor days:</b>	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365		
	Norm: 30 days		
	<b>31 March 2026</b>	<b>30 June 2025</b>	
Debtors closing balance after bad debt prov (excl. Roads debtor)	44 252 466	15 172 669	
Billed revenue (excl. Roads claim)	33 614 203	45 751 343	
	<b>481</b>	<b>121</b>	days
<b>Comment</b>			
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.			
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.			
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.			
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.			

<b>Debt to Revenue Ratio:</b>	(Total debt / Total revenue) x 100		
	<b>31 March 2026</b>		
Total debt	171 912 000		
Total revenue	411 411 482		
	<b>41,79%</b>		
<b>Comment</b>			
The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.			
The municipality has sufficient revenue to cover its debt obligations, as total debt constitutes 41,79% of total revenue, which is within the norm of 50% or less as per the loan agreement.			

<b>Interest Paid to Total Cost Ratio:</b>	(Interest paid / Total expenditure) x 100		
	<b>31 March 2026</b>		
Interest paid	11 802 979		
Total expenditure	379 951 927		
	<b>3,11%</b>		
<b>Comment</b>			
The purpose of this ratio is to measure GRDM's interest paid compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7,5% (seven-point five percent) of total expenditure.			
The interest paid makes up 3,11% 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 - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		-	49 662	14 349	3 833	15 742	10 762	4 980	46%	14 349
Other revenue		122 283	52 598	35 607	4 503	11 428	26 337	(14 909)	-57%	35 607
Transfers and Subsidies - Operational		213 186	428 679	410 789	47 746	210 018	297 091	(87 073)	-29%	410 789
Transfers and Subsidies - Capital		5 979	3 000	5 084	-	3 000	4 516	(1 516)	-34%	5 084
Interest		-	12 679	8 588	274	(1 324)	6 441	(7 765)	-121%	8 588
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(305 840)	(538 018)	(461 289)	(72 236)	(280 324)	(338 951)	(58 627)	17%	(461 289)
Interest		(16 807)	(136)	(88)	(1 338)	(10 427)	(66)	10 361	-15722%	(88)
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>18 801</b>	<b>8 464</b>	<b>13 040</b>	<b>(17 218)</b>	<b>(51 888)</b>	<b>6 129</b>	<b>58 017</b>	<b>947%</b>	<b>13 040</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		16	16	16	-	-	-	-		16
<b>Payments</b>										
Capital assets		(43 397)	(108 921)	(72 580)	(2 646)	(4 610)	(54 638)	(50 028)	92%	(72 580)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(43 381)</b>	<b>(108 906)</b>	<b>(72 564)</b>	<b>(2 646)</b>	<b>(4 610)</b>	<b>(54 638)</b>	<b>(50 028)</b>	<b>92%</b>	<b>(72 564)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		63 000	118 555	118 555	-	-	118 555	(118 555)	-100%	118 555
Increase (decrease) in consumer deposits		1 336	660	1 336	278	3 558	-	3 558	#DIV/0!	1 336
<b>Payments</b>										
Repayment of borrowing		-	(12 037)	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>64 336</b>	<b>107 179</b>	<b>119 892</b>	<b>278</b>	<b>3 558</b>	<b>118 555</b>	<b>114 997</b>	<b>97%</b>	<b>119 892</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>39 756</b>	<b>6 737</b>	<b>60 368</b>	<b>(19 585)</b>	<b>(52 940)</b>	<b>70 047</b>			<b>60 368</b>
Cash/cash equivalents at beginning:		156 816	52 614	155 011	155 011	155 011	155 011			155 011
Cash/cash equivalents at month/year end:		196 572	59 352	215 379	135 425	102 071	225 057			215 379

The municipal bank balance at 31 March 2026 totals R24,401,519. The fixed investments totals R91,049,659 with call account deposits of R4,976,287. Total cash available at month-end is therefore R120,427,464.

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

<b>REPORTING MONTH: 31 MARCH 2026</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Bank balance as at 31 March 2026</b>	<b>16 571 735</b>	<b>24 401 519</b>
<b>Other Cash &amp; Cash Equivalents: Short term deposits</b>	<b>90 478 884</b>	<b>91 049 659</b>
<b>Other Cash &amp; Cash Equivalents: Call accounts</b>	<b>4 946 250</b>	<b>4 976 287</b>
<b>Inter-account transfers to be processed in April 2026</b>	<b>-</b>	<b>50 000 000</b>
<b>Total Cash &amp; Cash Equivalents</b>	<b>111 996 869</b>	<b>170 427 464</b>
<b>LESS:</b>	<b>176 917 777</b>	<b>203 742 714</b>
Unspent Conditional Grants	6 107 211	5 460 347
Provision for staff leave	23 603 698	23 603 698
Provision for bonus	7 584 594	7 584 594
Post Retirement Benefits	11 275 400	11 275 400
Performance Bonus	1 223 803	1 223 803
Trade Payables	23 322 215	23 451 185
Consumer Deposits	4 616 324	4 894 325
YTD Unspent Capital budget	76 581	72 929
YTD Unspent Operational budget	27 063 947	27 811 499
Equitable share received in advance	10 437 833	40 332 857
YTD Unspent Landfill Site Borrowing	61 606 172	58 032 076
<b>Sub total</b>	<b>-64 920 908</b>	<b>-33 315 249</b>
<b>PLUS:</b>	<b>83 686 894</b>	<b>56 077 672</b>
VAT Receivable/ (Payable)	441 238	1 241 217
Receivable Exchange	32 638 748	44 252 466
Department of Infrastructure	50 606 909	10 583 988
	<b>18 765 986</b>	<b>22 762 423</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	9 213 054	9 213 054
Employee Benefits Reserves	46 254 144	46 254 144
<b>Sub Total</b>	<b>-36 701 212</b>	<b>-32 704 775</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>970 000</b>	<b>970 000</b>
Labour disputes	970 000	970 000
<b>Recalculated available cash balance</b>	<b>-37 671 212</b>	<b>-33 674 775</b>
<b>Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)</b>	<b>21 657 098</b>	<b>24 037 537</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	11	11	11	-	-
Interest on Arrear Debtor Accounts	1810	336	344	343	343	350	349	2 509	16 841	21 414	20 392	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10 116	660	571	670	1 967	272	10 613	37 422	62 291	50 945	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>10 452</b>	<b>1 003</b>	<b>913</b>	<b>1 014</b>	<b>2 317</b>	<b>622</b>	<b>13 122</b>	<b>54 274</b>	<b>83 717</b>	<b>71 348</b>	-	-	
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	12	37	36	36	35	35	295	4 920	5 407	5 322	-	-	
Commercial	2300	7 813	400	375	692	382	382	2 751	44 957	57 751	49 163	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2500	2 627	567	502	286	1 899	204	10 076	4 397	20 559	16 862	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>10 452</b>	<b>1 003</b>	<b>913</b>	<b>1 014</b>	<b>2 317</b>	<b>622</b>	<b>13 122</b>	<b>54 274</b>	<b>83 717</b>	<b>71 348</b>	-	-	

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

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

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

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

**Debt owing by Government Institutions**

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

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:
<b>Total Government Debt owed to GRDM</b>	(316 513,95)	10 870 824,66	471 864,97	152 284,32	15 684 723,51	26 863 183,51	29 058 853,61	(2 195 670,10)

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	-	-	-	-	-	-	17 073,10	(17 073,10)	N/A
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	-	73,59	73,59	73,59	8 045,91	8 266,68	80 026,33	(71 759,65)	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	14,02	-	1 373,03	1 401,07	16 272,50	(14 871,43)	N/A
		-	87,61	87,61	73,59	9 589,15	9 837,96	129 083,74	(119 245,78)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 407,78	3 407,78	3 407,78	551 941,91	562 165,25	333 822,87	228 342,38	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	22,05	22,05	22,05	2 936,63	3 002,78	2 159,88	842,90	Interest to be included in Quarter 3 write-off report
84000166	GEORGE MUNICIPALITY	-	11,57	11,57	11,57	1 541,51	1 576,22	1 133,78	442,44	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	2 526,56	247 500,00	255 079,68	-	255 079,68	N/A - interest was written-off
84000593	GO GEORGE	-	20,18	20,18	20,18	3 721,43	3 781,97	1 976,58	1 805,39	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	408 950,90	419 227,10	335 549,42	83 677,68	New account issued
		(19 687,52)	9 413,54	9 413,54	9 413,54	1 221 798,40	1 230 351,50	665 375,69	564 975,81	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-	-	-	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HESSEQUA	-	21 483,11	687,40	-	-	22 170,51	21 476,16	694,35	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	-	-	-	0,01	0,01	-	0,01	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA 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	23 232,30	23 869,35	20 801,13	3 068,22	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	28,14	919,26	(891,12)	
84001104	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	4 364,45	(4 364,45)	
84001188	HESSEQUA MUNICIPALITY	-	44 549,51	-	-	-	44 549,51	44 549,51	-	
84001189	HESSEQUA MUNICIPALITY	-	108 410,72	-	-	-	108 410,72	108 410,72	-	
		-	174 655,69	909,13	221,73	25 522,61	201 309,16	924 051,34	(722 742,18)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 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	1 528 059,40	1 554 967,33	878 626,39	676 340,94	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	315,50	315,50	315,50	41 208,30	42 154,80	7 514,80	34 640,00	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 084,56	1 084,56	1 084,56	157 917,41	161 171,09	97 786,95	63 384,14	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	76,71	76,71	76,71	13 454,70	13 684,83	55 821,24	(42 136,41)	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	194,56	194,56	194,56	31 744,96	32 328,64	92 718,75	(60 390,11)	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	174 725,77	178 093,72	13 017,86	165 075,86	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	569,84	569,84	569,84	99 943,30	101 652,82	53 762,04	47 890,78	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	946,50	946,50	946,50	152 020,01	154 859,51	5 973,56	148 885,95	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	502,22	502,22	502,22	86 414,21	87 920,87	4 986,38	82 934,49	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	132,89	132,89	132,89	19 057,97	19 456,64	3 165,98	16 290,66	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	548,82	548,82	548,82	75 328,98	76 975,44	42 740,87	34 234,57	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	60,98	60,98	60,98	8 165,16	8 348,10	7 914,98	433,12	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	50,90	50,90	50,90	6 705,72	6 858,42	203,93	6 654,49	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	32,32	32,32	32,32	3 931,14	4 028,10	1 128,20	2 899,90	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	-	436,31	436,31	436,31	53 069,96	54 378,89	1 079,47	53 299,42	IGR Process initiated for signature - to be resubmitted
84000826	KANNALAND MUNICIPALITY	-	80,80	80,80	80,80	9 646,39	9 888,79	135,13	9 753,66	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	-	2,08	2,08	2,08	234,54	240,78	274,78	(34,00)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	-	11,52	11,52	11,52	1 284,96	1 319,52	1 085,75	233,77	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	-	11,02	11,02	11,02	1 217,51	1 250,57	1 660,57	(410,00)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	-	1,38	1,38	1,38	152,40	156,54	4 981,69	(4 825,15)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	-	2,81	2,81	2,81	306,91	315,34	3 321,12	(3 005,78)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	-	11,08	11,08	11,08	1 200,87	1 234,11	1 625,96	(391,85)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	-	16,95	16,95	16,95	1 818,68	1 869,53	2 191,61	(322,08)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	-	50,86	50,86	50,86	5 455,99	5 608,57	2 524,05	3 084,52	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 601,36	3 703,06	-	3 703,06	
84000969	KANNALAND MUNICIPALITY	-	16,60	16,60	16,60	1 763,15	1 812,95	-	1 812,95	
84000974	KANNALAND MUNICIPALITY	-	22,37	22,37	22,37	2 376,52	2 443,63	-	2 443,63	
84000976	KANNALAND MUNICIPALITY	-	25,77	25,77	25,77	2 737,00	2 814,31	-	2 814,31	
84000987	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 529,40	3 631,10	3 321,12	309,98	
84001039	KANNALAND MUNICIPALITY	-	14,77	14,77	14,77	1 476,54	1 520,85	1 446,70	74,15	
84001064	KANNALAND MUNICIPALITY	-	21,65	226,54	19,54	1 933,68	2 201,41	2 121,14	80,27	
84001063	KANNALAND MUNICIPALITY	-	27,13	27,13	27,13	2 684,54	2 765,93	2 657,41	108,52	
		-	15 428,66	15 633,55	15 426,55	2 493 167,43	2 539 656,19	1 342 985,44	1 196 670,75	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	-	53,96	53,96	53,96	6 746,40	6 908,28	53 548,66	(46 640,38)	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	-	33,60	33,60	33,60	3 512,50	3 613,30	22 067,93	(18 454,63)	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	-	232,24	232,24	194,95	22 750,09	23 409,52	113 332,50	(89 922,98)	N/A
84001084	KNYSNA MUNICIPALITY	-	578,53	578,53	56 672,00	-	57 829,06	56 672,00	1 157,06	
		-	<b>898,33</b>	<b>898,33</b>	<b>56 954,51</b>	<b>33 008,99</b>	<b>91 760,16</b>	<b>245 621,09</b>	<b>(153 860,93)</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNISIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	-	-	-	-	512,11	512,11	56 501,98	(55 989,87)	N/A - interest was written-off
84000270	MOSSELBAY MUNICIPALITY	-	-	-	-	67,59	67,59	6 239,30	(6 171,71)	New AQMP project - awaiting budget allocation for payment
84000274	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000555	MOSSEL BAY MUNICIPALITY	-	450,42	450,42	366,68	44 122,59	45 390,11	274 620,00	(229 229,89)	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	-	-	-	-	0,01	0,01	60 769,57	(60 769,56)	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	-	46,90	46,90	46,90	4 594,04	4 734,74	4 594,04	140,70	
		-	<b>497,32</b>	<b>497,32</b>	<b>413,58</b>	<b>49 296,34</b>	<b>50 704,56</b>	<b>402 724,89</b>	<b>(352 020,33)</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 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	1 515 494,40	1 545 457,77	978 395,78	567 061,99	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	336 175,01	343 591,76	242 179,20	101 412,56	IGR approval obtained & files submitted for recovery
84000919	OUDTSHOORN MUNICIPALITY	-	48,25	48,25	48,25	5 278,53	5 423,28	4 726,16	697,12	NO - new account
		<b>(13 924,41)</b>	<b>12 508,29</b>	<b>13 653,67</b>	<b>13 653,67</b>	<b>1 857 642,28</b>	<b>1 883 533,50</b>	<b>1 275 470,06</b>	<b>608 063,44</b>	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	-	23,30	23,30	23,30	2 450,65	2 520,55	2 124,44	396,11	No
		-	23,30	23,30	23,30	2 450,65	2 520,55	2 124,44	396,11	
37000924		-	-	-	-	1 100 836,24	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	6 274 290,44	6 381 669,38	3 506 251,54	2 875 417,84	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	1 081 022,69	1 105 768,01	1 589 503,01	(483 735,00)	Settlement offer on Claim 428513 was accepted by MM on 2024/12/04 for R1 503 391.56 - awaiting payment
		-	44 041,42	44 041,42	44 041,42	8 493 723,27	8 625 847,53	5 664 959,62	2 960 887,91	
84000576	SAN PARKS	-	1 655,32	1 655,32	1 655,32	233 130,40	238 096,36	162 154,11	75 942,25	IGR process to be initiated in March 2025
		-	1 655,32	1 655,32	1 655,32	233 130,40	238 096,36	162 154,11	75 942,25	
84000527	SANRAL	-	65,36	65,36	65,36	8 589,79	8 785,87	4 226,58	4 559,29	IGR approval obtained & files submitted for recovery
		-	65,36	65,36	65,36	8 589,79	8 785,87	4 226,58	4 559,29	
84000404	LT COL XOTYENI	-	24,74	24,74	24,74	3 972,66	4 046,88	2 423,50	1 623,38	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	46,41	46,41	46,41	6 730,00	6 869,23	4 546,59	2 322,64	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	10,11	10,11	10,11	1 332,34	1 362,67	990,79	371,88	IGR approval obtained & files submitted for recovery
		-	81,26	81,26	81,26	12 035,00	12 278,78	7 960,88	4 317,90	
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	10 583 988,06	-	-	-	10 583 988,06	10 583 988,06	-	No - Roads Agency Debtor for monthly claims to Province
		-	10 583 988,06	-	-	-	10 583 988,06	10 583 988,06	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - internal transfers to be processed between bank accounts
84000615	PROVINCIAL ROADS WORKS	-	-	-	-	29 044,80	29 044,80	-	29 044,80	No - internal transfers to be processed between bank accounts
84000764	DISTRICT ROADS ENGINEER	-	-	-	-	639,91	639,91	-	639,91	No - internal transfers to be processed between bank accounts
84000954	ROAD DISTRICT ENGINEERS	-	-	-	-	-	-	12 550,24	(12 550,24)	
		-	-	-	-	29 684,71	29 684,71	12 550,24	17 134,47	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	(282 902,02)	-	-	-	-	(282 902,02)	46 892,00	(329 794,02)	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
		(282 902,02)	-	-	-	-	(282 902,02)	46 892,00	(329 794,02)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 093,04	1 093,04	1 093,04	153 940,25	157 219,37	107 073,36	50 146,01	No - discussion in process with institution
84000629	DFFE	-	304,90	304,90	304,90	41 064,56	41 979,26	29 867,80	12 111,46	No - discussion in process with institution
84000799	DFFE	-	1 983,81	1 983,81	1 983,81	241 295,93	247 247,36	194 332,28	52 915,08	No - discussion in process with institution
84000800	DFFE	-	161,60	161,60	161,60	19 655,58	20 140,38	15 829,95	4 310,43	No - discussion in process with institution
84000854	DFFE	-	129,28	129,28	129,28	15 143,99	15 531,83	12 663,96	2 867,87	No - discussion in process with institution
		-	3 672,63	3 672,63	3 672,63	471 100,31	482 118,20	359 767,35	122 350,85	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000475	CALITZDORP HIGH	-	-	-	-	-	-	-	-	No
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 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	-	17 220,01	374 644,67	-	-	391 864,68	6 545 055,81	(6 153 191,13)	
		-	17 220,01	374 644,67	-	-	391 864,68	6 545 055,81	(6 153 191,13)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 217,76	2 217,76	2 217,76	269 752,52	276 405,80	217 250,31	59 155,49	N/A - awaiting payment
		-	2 217,76	2 217,76	2 217,76	269 752,52	276 405,80	217 250,31	59 155,49	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	59,43	59,43	59,43	7 095,73	7 274,02	5 822,15	1 451,87	N/A - awaiting payment
		-	59,43	59,43	59,43	7 095,73	7 274,02	5 822,15	1 451,87	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 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 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	869,61	869,61	869,61	101 868,10	104 476,93	85 185,86	19 291,07	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 317,68	2 317,68	2 317,68	253 572,88	260 525,92	227 037,80	33 488,12	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	200,59	19 649,88	20 251,65	19 649,88	601,77	-
84001074	CAPE NATURE	-	723,16	723,16	723,16	70 840,00	73 009,48	70 840,00	2 169,48	-
		-	<b>4 111,04</b>	<b>4 111,04</b>	<b>4 111,04</b>	<b>445 930,86</b>	<b>458 263,98</b>	<b>402 713,54</b>	<b>55 550,44</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 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 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	-	199,63	199,63	199,63	21 205,07	21 803,96	19 555,09	2 248,87	
		-	<b>199,63</b>	<b>199,63</b>	<b>199,63</b>	<b>21 205,07</b>	<b>21 803,96</b>	<b>19 555,09</b>	<b>2 248,87</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	-	-	-	-	-	-	26 409,95	(26 409,95)	NO - new account
		-	-	-	-	-	-	<b>26 409,95</b>	<b>(26 409,95)</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38900008	LAINGSBURG MUNICIPALITY	-	-	-	-	-	-	3 734,74	(3 734,74)	NO - new account
		-	-	-	-	-	-	<b>3 734,74</b>	<b>(3 734,74)</b>	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 March 2026	Original Capital: levied	Interest on account:	IGR Process:
38900003	SENTRAAAL-KAROO DM	-	-	-	-	-	-	8 376,49	(8 376,49)	NO - new account
		-	-	-	-	-	-	<b>8 376,49</b>	<b>(8 376,49)</b>	

## Section 5 – Creditors' analysis

### Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	91	162	22	26	-	92	49	765	1 206	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	1	-	-	-	-	-	-	-	1	-	
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>92</b>	<b>162</b>	<b>22</b>	<b>26</b>	<b>-</b>	<b>92</b>	<b>49</b>	<b>765</b>	<b>1 207</b>	<b>-</b>	

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

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

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

## Section 6 – Investment portfolio analysis

### 6.1 Investment monitoring information

	Balance as at 1 March 2026	Movements for the month			Balance as at 31 March 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<b>Garden Route District Municipality</b>							
Standard Bank	39 201 312,50	-	-	248 968,75	39 450 281,25	248 968,75	1 115 015,50
ABSA	24 123 421,67	-	-	151 693,33	24 275 115,00	151 693,33	1 125 041,10
African Bank	27 154 150,00	-	-	170 112,50	27 324 262,50	170 112,50	1 984 447,43
<b>BANK DEPOSITS</b>	<b>90 478 884,17</b>	<b>-</b>	<b>-</b>	<b>570 774,58</b>	<b>91 049 658,75</b>	<b>570 774,58</b>	<b>4 224 504,03</b>

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 - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		187 442	194 162	194 162	47 808	192 408	134 630	57 778	42,9%	194 162
Local Government Equitable Share		182 224	188 026	188 026	47 055	188 026	130 028	57 998	44,6%	188 026
Local Government Financial Management Grant		952	1 000	1 000	34	520	750	(230)	-30,7%	1 000
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	291	1 593	1 720	(127)	-7,4%	2 293
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	428	2 270	2 132	138	6,5%	2 843
<b>Provincial Government:</b>		957	1 000	1 000	101	611	749	(138)	-18,4%	1 000
Capacity Building (Monetary)		957	1 000	1 000	101	611	749	(138)	-18,4%	1 000
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		23 006	19 342	25 652	112	7 810	19 230	(11 420)	-59,4%	25 652
Other Grants Received		23 006	19 342	25 652	112	7 810	19 230	(11 420)	-59,4%	25 652
<b>Total Operating Transfers and Grants</b>	5	211 404	214 504	220 814	48 022	200 830	154 610	46 221	29,9%	220 814
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		5 057	3 000	5 084	-	264	4 516	(4 252)	-94,2%	5 084
Infrastructure (Monetary)		-	-	-	-	-	-	-	-	-
Infrastructure (In Kind)		2 493	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		2 563	3 000	5 084	-	264	4 516	(4 252)	-94,2%	5 084
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	5 057	3 000	5 084	-	264	4 516	(4 252)	-94,2%	5 084
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	216 461	217 504	225 898	48 022	201 094	159 125	41 969	26,4%	225 898

## 7.2 Supporting Table SC7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		190 551	222 351	217 669	17 552	159 715	165 559	(5 845)	-3,5%	217 669
Local Government Equitable Share		185 519	216 215	211 533	16 799	155 437	161 750	(6 313)	-3,9%	211 533
Energy efficiency and demand side management grant		(1)	-	-	-	-	-	-	-	-
Local government financial management grant		900	1 000	1 000	34	519	447	73	16,3%	1 000
Municipal systems improvement grant		-	-	-	-	-	-	-	-	-
Public transport network grant		-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant		1 545	2 293	2 293	291	1 598	1 720	(121)	-7,1%	2 293
Regional bulk infrastructure grant		-	-	-	-	-	-	-	-	-
Rural roads assets management systems grant		2 588	2 843	2 843	428	2 160	1 643	518	31,5%	2 843
<b>Provincial Government:</b>		178 749	216 437	167 719	29 744	168 191	128 080	40 111	31,3%	167 719
Infrastructure (Monetary)		171 786	212 955	163 687	29 530	165 606	125 056	40 550	32,4%	163 687
Capacity Building (Monetary)		6 963	3 482	4 032	214	2 585	3 024	(439)	-14,5%	4 032
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		18 574	16 860	22 620	1 004	7 751	16 783	(9 032)	-53,8%	22 620
Expenditure on Other Grants		18 574	16 860	22 620	1 004	7 751	16 783	(9 032)	-53,8%	22 620
<b>Total operating expenditure of Transfers and Grants:</b>		387 875	455 648	408 009	48 299	335 657	310 422	25 235	8,1%	408 009
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		2 934	3 000	5 084	-	264	4 016	(3 752)	-93,4%	5 084
Capacity Building (Monetary)		2 934	3 000	5 084	-	264	4 016	(3 752)	-93,4%	5 084
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Expenditure on Other Grants		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		2 934	3 000	5 084	-	264	4 016	(3 752)	-93,4%	5 084
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		390 809	458 648	413 093	48 299	335 921	314 438	21 483	6,8%	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 - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		9 568	10 724	11 258	276	6 721	8 711	(1 990)	-23%	11 258
Pension and UIF Contributions		559	534	560	–	315	422	(107)	-25%	560
Medical Aid Contributions		129	130	139	–	102	112	(10)	-9%	139
Motor Vehicle Allowance		2 530	2 001	1 005	221	846	778	68	9%	1 005
Cellphone Allowance		1 102	995	995	91	690	760	(70)	-9%	995
Housing Allowances		–	41	–	–	–	2	(2)	-100%	–
Other benefits and allowances		65	825	1 659	23	1 124	1 392	(268)	-19%	1 659
<b>Sub Total - Councillors</b>		<b>13 953</b>	<b>15 251</b>	<b>15 617</b>	<b>610</b>	<b>9 799</b>	<b>12 178</b>	<b>(2 379)</b>	<b>-20%</b>	<b>15 617</b>
<b>% increase</b>	4		<b>9,3%</b>	<b>11,9%</b>						<b>11,9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 692	5 057	7 871	2	3 303	5 529	(2 226)	-40%	7 871
Pension and UIF Contributions		762	529	478	–	314	334	(19)	-6%	478
Medical Aid Contributions		265	300	262	15	200	191	8	4%	262
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		586	1 056	1 583	–	794	1 283	(489)	-38%	1 583
Motor Vehicle Allowance		1 444	3 015	3 591	238	2 897	2 721	176	6%	3 591
Cellphone Allowance		137	147	257	–	92	193	(101)	-53%	257
Housing Allowances		180	192	100	5	85	52	33	63%	100
Other benefits and allowances		25	26	117	–	39	87	(49)	-56%	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	13	154	120	34	29%	114
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 180</b>	<b>10 510</b>	<b>14 373</b>	<b>273</b>	<b>7 877</b>	<b>10 511</b>	<b>(2 633)</b>	<b>-25%</b>	<b>14 373</b>
<b>% increase</b>	4		<b>14,5%</b>	<b>56,6%</b>						<b>56,6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		188 027	191 209	165 782	17 156	140 114	118 205	21 909	19%	165 782
Pension and UIF Contributions		30 263	33 631	28 520	2 607	23 543	20 165	3 377	17%	28 520
Medical Aid Contributions		37 523	36 702	24 741	390	18 583	16 227	2 355	15%	24 741
Overtime		5 244	2 731	3 801	1 854	5 037	2 922	2 116	72%	3 801
Performance Bonus		16 385	14 138	15 288	404	14 915	14 783	132	1%	15 288
Motor Vehicle Allowance		13 597	14 020	12 059	1 180	9 512	8 819	693	8%	12 059
Cellphone Allowance		142	124	122	22	105	92	14	15%	122
Housing Allowances		2 785	2 707	2 320	200	1 841	1 686	155	9%	2 320
Other benefits and allowances		6 269	6 124	5 444	790	5 691	4 117	1 574	38%	5 444
Payments in lieu of leave		3 821	5 949	5 503	1 031	5 226	3 856	1 370	36%	5 503
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		788	1 073	–	953	953	179	774	432%	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		549	461	579	103	449	391	57	15%	579
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		<b>305 394</b>	<b>308 870</b>	<b>264 160</b>	<b>26 688</b>	<b>225 970</b>	<b>191 444</b>	<b>34 526</b>	<b>18%</b>	<b>264 160</b>
<b>% increase</b>	4		<b>1,1%</b>	<b>-13,5%</b>						<b>-13,5%</b>
<b>Total Parent Municipality</b>		<b>328 528</b>	<b>334 630</b>	<b>294 151</b>	<b>27 572</b>	<b>243 646</b>	<b>214 132</b>	<b>29 514</b>	<b>14%</b>	<b>294 151</b>

Remuneration related expenditure for the month ended 31 March 2026 amounted to R27,571,903.

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

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

**Section 9 – Municipal manager’s quality certification**



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6529

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**OFFICE OF THE MUNICIPAL MANAGER**

Enquiries:	Louise Hoek
Reference:	6/1/1 – 25/26
Date:	13 April 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 **31 March 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 14/04/26