



2025/2026
FINANCIAL YEAR

**MFMA S71 - MONTHLY FINANCIAL
MONITORING REPORT**

M10: 30 April 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.

YTDA – Year to Date Actual.

YTDB – Year to Date Budget.

Legislative Framework:

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

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

Section 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 30 April 2026.

Section 2 – Executive summary

2.1 Introduction

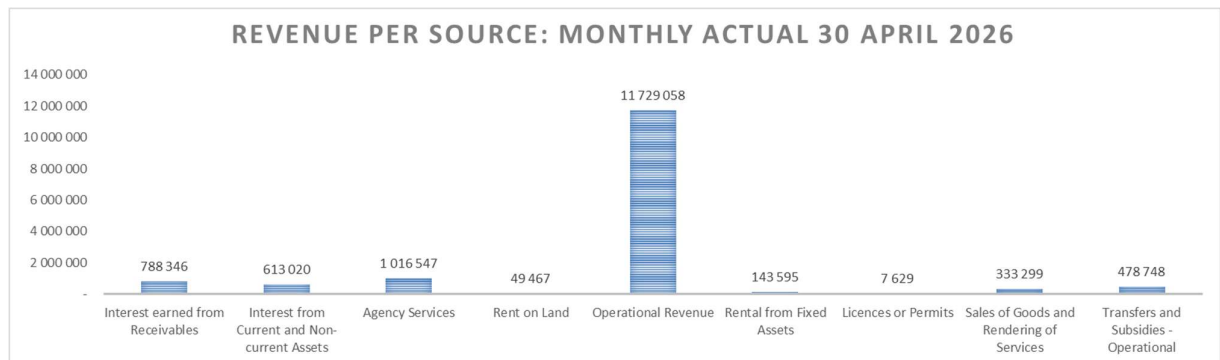
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

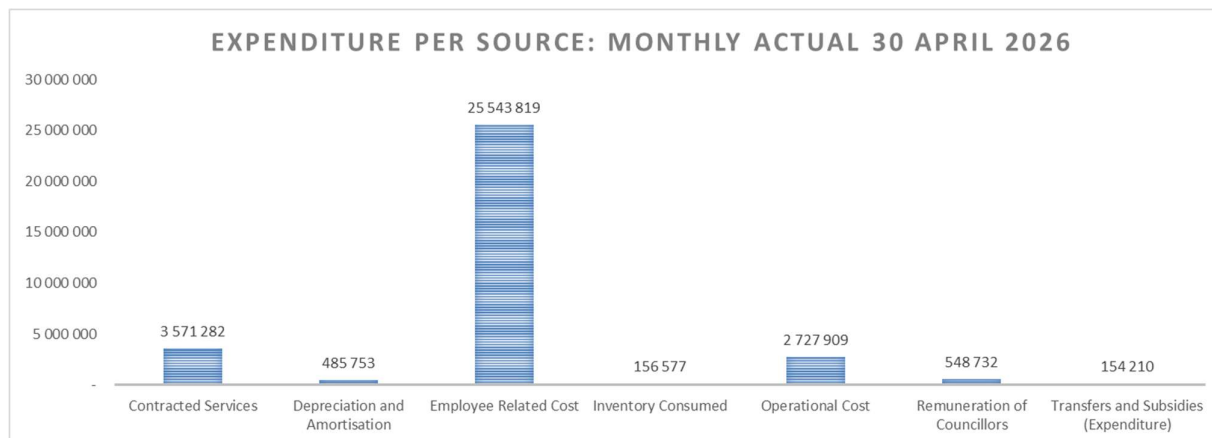
Revenue by source

The total revenue received for the month ended 30 April 2026 amounted to **R15,159,709 (YTDA: R426,571,191 and YTDB: R442,080,631)** which represents **3%** of the total adjusted budgeted figure of **R523,217,567 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 30 April 2026 amounted to **R33,188,283 (YTDA: R413,140,210 and YTDB: R451,965,816)** with a total adjusted budgeted figure of **R518,093,818 (including Roads)**. The operational expenditure for the month is **6%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R26,092,551 (79%** of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R72,245,872**. Capital expenditure of **R52,562,671 (including orders)** was recorded for the period ended 30 April 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 R50,216,319). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 30 APRIL 2026							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Wireless Access Points	Own revenue	28 408	28 408	-	0	100%
2	Portable Voice Recorder	Own revenue	1 392	-	-	1 392	0%
3	Type-C Docking Stations	Own revenue	8 000	7 928	-	73	99%
4	Wireless Radio Link (York Street-Mission Street)	Own revenue	60 000	60 000	-	-	100%
5	Desktop Computers (PC)	Own revenue	85 536	85 536	-	-	100%
6	Furniture / Equipment (Insurance Refunds)	Insurance refunds	137 500	-	-	137 500	0%
7	Office Furniture	Own revenue	12 500	8 843	-	3 657	71%
8	Hazardous Materials Equipment	Grant	500 000	-	493 966	6 034	99%
9	Equipment	Grant	1 868 000	263 937	-	1 604 063	14%
10	Building of Disaster Management Store	Grant	1 000 000	-	-	1 000 000	0%
11	Hovercraft	Grant	1 382 000	-	1 381 073	927	100%
12	Cell Phones - Finance Leases	Own revenue	23 739	-	-	23 739	0%
13	Monitors	Own revenue	16 664	16 661	-	3	100%
14	Landfill Site: PPE	Borrowing	67 122 133	20 426 498	29 789 821	16 905 814	75%
			72 245 872	20 897 811	31 664 860	19 683 201	73%

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 30 April 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 - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	8 389	47 855	-	-	-	11 166	(11 166)	-100%	-
Investment revenue	16 541	14 385	8 588	613	4 969	8 509	(3 541)	-42%	8 588
Transfers and subsidies - Operational	211 404	214 504	220 814	479	201 309	170 424	30 885	18%	220 814
Other own revenue	222 899	277 670	289 065	14 068	220 030	247 555	(27 525)	-11%	-
Total Revenue (excluding capital transfers and contributions)	459 233	554 413	518 468	15 160	426 307	437 654	(11 347)	-3%	518 468
Employee costs	314 575	319 379	307 434	25 544	259 391	252 576	6 815	3%	307 434
Remuneration of Councillors	13 953	15 251	15 980	549	10 348	13 720	(3 372)	-25%	15 980
Depreciation and amortisation	7 565	11 095	8 191	486	5 949	7 542	(1 593)	-21%	8 191
Interest	435	136	420	-	-	284	(284)	-100%	420
Inventory consumed and bulk purchases	46 480	56 872	49 528	157	46 412	41 503	4 909	12%	49 528
Transfers and subsidies	8 904	1 017	1 337	154	671	943	(272)	-29%	1 337
Other expenditure	98 786	150 313	135 205	6 299	90 370	135 399	(45 029)	-33%	135 205
Total Expenditure	490 697	554 063	518 094	33 188	413 140	451 966	(38 826)	-9%	518 094
Surplus/(Deficit)	(31 464)	350	374	(18 029)	13 167	(14 312)	27 479	-192%	374
Transfers and subsidies - capital (monetary)	2 563	3 000	4 750	-	264	4 427	(4 163)	-94%	4 750
Transfers and subsidies - capital (in-kind)	2 493	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124
Capital expenditure & funds sources									
Capital expenditure	52 429	108 921	72 246	10 370	29 363	69 639	(40 276)	-58%	72 246
Capital transfers recognised	2 934	3 000	4 750	-	264	4 427	(4 163)	-94%	4 750
Borrowing	45 817	105 571	67 122	10 370	20 426	64 907	(44 480)	-69%	67 122
Internally generated funds	3 678	350	374	-	8 673	306	8 367	2735%	374
Total sources of capital funds	52 429	108 921	72 246	10 370	29 363	69 639	(40 276)	-58%	72 246
Financial position									
Total current assets	230 168	142 172	217 515		227 205				217 515
Total non current assets	287 254	437 579	354 921		356 103				354 921
Total current liabilities	88 995	88 735	54 930		88 836				54 930
Total non current liabilities	264 922	240 633	271 623		264 937				271 623
Community wealth/Equity	216 105	250 383	245 883		229 536				245 883
Cash flows									
Net cash from (used) operating	18 801	8 464	29 116	(54 678)	(106 566)	31 222	137 788	441%	29 116
Net cash from (used) investing	(43 381)	(108 906)	(72 230)	(6 184)	(10 794)	(69 639)	(58 846)	85%	(72 230)
Net cash from (used) financing	64 336	107 179	-	74	3 632	(1 336)	(4 968)	372%	-
Cash/cash equivalents at the month/year end	196 572	59 352	111 897	94 223	41 283	115 257	73 974	64%	111 897
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	27 469	14 067	978	913	766	1 818	13 211	54 805	114 028
Creditors Age Analysis									
Total Creditors	1 257	1	-	-	-	-	49	765	2 071

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) - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		243 829	177 732	160 553	2 935	139 904	125 892	14 013	11%	160 553
Executive and council		223 262	74 390	71 746	1 761	90 889	60 390	30 499	51%	71 746
Finance and administration		20 567	103 343	88 806	1 174	49 016	65 502	(16 486)	-25%	88 806
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 730	90 130	92 004	374	76 007	78 598	(2 590)	-3%	92 004
Community and social services		2 571	13 200	15 150	23	10 568	13 016	(2 449)	-19%	15 150
Sport and recreation		8 154	8 347	7 983	191	2 973	7 709	(4 736)	-61%	7 983
Public safety		5 582	27 547	33 518	47	27 639	27 145	494	2%	33 518
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	35 352	114	34 827	30 727	4 100	13%	35 352
Economic and environmental services		191 773	236 494	251 967	11 851	200 431	213 994	(13 564)	-6%	251 967
Planning and development		12 605	19 549	50 613	688	20 661	34 929	(14 269)	-41%	50 613
Road transport		178 754	216 780	201 085	11 149	179 545	178 870	674	0%	201 085
Environmental protection		414	165	269	14	225	195	31	16%	269
Trading services		10 849	51 482	17 119	-	8 653	22 284	(13 631)	-61%	17 119
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	17 119	-	8 653	22 284	(13 631)	-61%	17 119
Other	4	108	1 575	1 575	-	1 575	1 313	263	20%	1 575
Total Revenue - Functional	2	464 289	557 413	523 218	15 160	426 571	442 081	(15 509)	-4%	523 218
Expenditure - Functional										
Governance and administration		186 728	170 929	180 900	11 855	127 327	150 665	(23 338)	-15%	180 900
Executive and council		79 474	62 663	64 432	3 909	40 653	54 959	(14 306)	-26%	64 432
Finance and administration		103 398	104 250	112 407	7 649	83 298	92 276	(8 977)	-10%	112 407
Internal audit		3 856	4 017	4 061	297	3 376	3 430	(55)	-2%	4 061
Community and public safety		85 981	86 267	91 953	7 532	72 935	75 946	(3 010)	-4%	91 953
Community and social services		10 640	10 837	10 456	688	8 436	8 748	(312)	-4%	10 456
Sport and recreation		10 868	8 212	10 622	753	8 174	8 424	(250)	-3%	10 622
Public safety		27 020	27 018	31 579	3 313	24 090	25 477	(1 386)	-5%	31 579
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	39 295	2 777	32 235	33 297	(1 062)	-3%	39 295
Economic and environmental services		204 683	244 558	226 290	12 438	198 213	201 827	(3 614)	-2%	226 290
Planning and development		24 985	23 442	21 076	996	14 562	18 351	(3 789)	-21%	21 076
Road transport		175 491	216 780	201 085	11 139	180 228	179 975	253	0%	201 085
Environmental protection		4 207	4 337	4 129	303	3 422	3 501	(79)	-2%	4 129
Trading services		11 718	50 733	17 396	1 268	13 416	22 255	(8 839)	-40%	17 396
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	17 396	1 268	13 416	22 255	(8 839)	-40%	17 396
Other		1 587	1 575	1 554	96	1 249	1 273	(25)	-2%	1 554
Total Expenditure - Functional	3	490 697	554 063	518 094	33 188	413 140	451 966	(38 826)	-9%	518 094
Surplus/ (Deficit) for the year		(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124

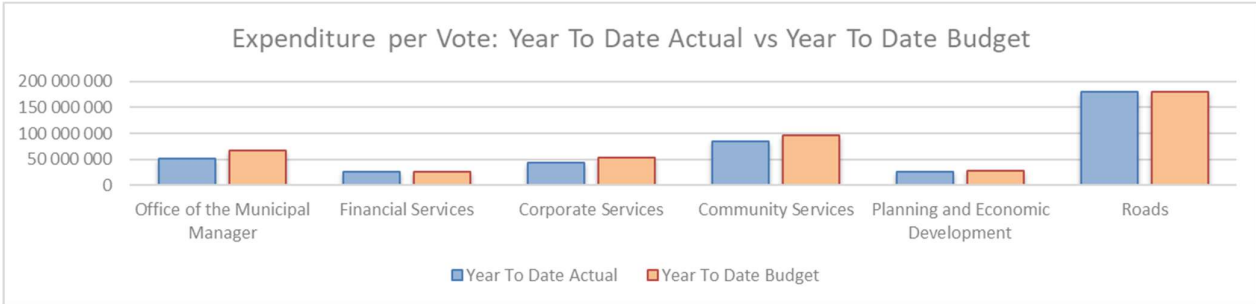
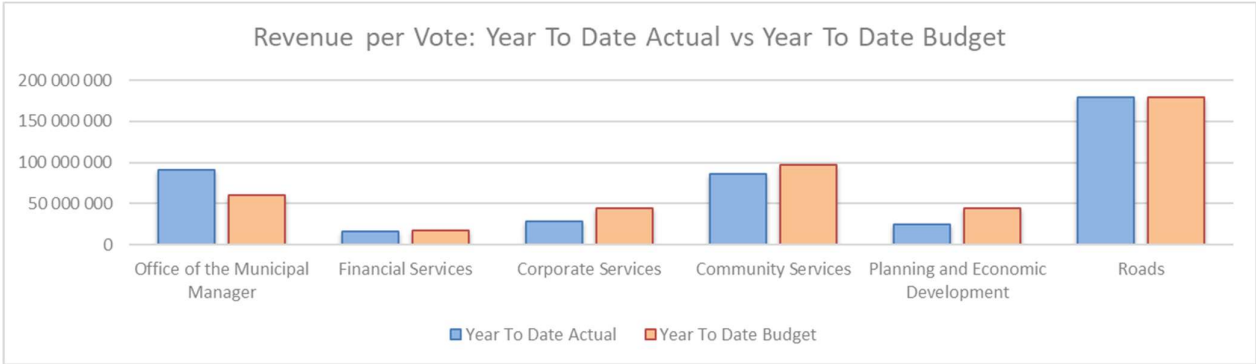
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	223 262	74 390	71 746	1 761	90 889	60 390	30 499	50,5%	71 746
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	30 675	158	16 454	18 061	(1 607)	-8,9%	30 675
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	38 821	1 011	22 558	32 646	(10 088)	-30,9%	38 821
Vote 6 - Corporate Services (cont)		13 184	9 644	15 205	4	5 899	11 373	(5 475)	-48,1%	15 205
Vote 7 - Community Services		3 038	57 341	53 607	114	48 866	46 322	2 544	5,5%	53 607
Vote 8 - Community Services (cont)		17 801	80 194	51 906	84	37 152	50 466	(13 314)	-26,4%	51 906
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	45	2 936	2 563	373	14,6%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	16 729	744	13 332	12 790	542	4,2%	16 729
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	40 367	91	8 941	28 599	(19 658)	-68,7%	40 367
Vote 12 - Roads		178 754	216 780	201 085	11 149	179 545	178 870	674	0,4%	201 085
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	464 289	557 413	523 218	15 160	426 571	442 081	(15 509)	-3,5%	523 218
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	85 137	68 361	70 144	4 091	45 315	59 846	(14 531)	-24,3%	70 144
Vote 2 - Office of the Municipal Manager (cont)		7 670	7 875	7 949	579	6 553	6 666	(113)	-1,7%	7 949
Vote 3 - Financial Services		20 222	22 829	20 910	2 081	16 413	17 333	(920)	-5,3%	20 910
Vote 4 - Financial Services (cont)		6 510	6 448	10 418	490	9 389	8 030	1 359	16,9%	10 418
Vote 5 - Corporate Services		19 569	21 405	23 442	1 457	13 877	18 898	(5 020)	-26,6%	23 442
Vote 6 - Corporate Services (cont)		43 219	39 691	41 782	2 198	30 162	35 075	(4 912)	-14,0%	41 782
Vote 7 - Community Services		49 089	54 078	53 657	3 763	43 396	45 094	(1 698)	-3,8%	53 657
Vote 8 - Community Services (cont)		43 502	81 999	52 806	4 819	40 487	51 053	(10 566)	-20,7%	52 806
Vote 9 - Planning and Economic Development		8 102	3 113	4 453	657	4 664	3 378	1 286	38,1%	4 453
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	17 382	1 252	13 110	14 632	(1 522)	-10,4%	17 382
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	12 817	452	8 266	10 886	(2 620)	-24,1%	12 817
Vote 12 - Roads		108 914	134 114	120 513	6 869	103 354	112 660	(9 306)	-8,3%	120 513
Vote 13 - Roads (cont)		66 577	82 666	80 572	4 270	76 874	67 315	9 559	14,2%	80 572
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	489 592	552 732	516 845	32 977	411 862	450 865	(39 004)	-8,7%	516 845
Surplus/ (Deficit) for the year	2	(25 303)	4 681	6 372	(17 817)	14 710	(8 785)	23 494	-267,4%	6 372

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) - M10 April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		8 389	47 855	-	-	11 166	(11 166)	-100%		-
Sale of Goods and Rendering of Services		13 544	21 280	35 230	333	15 282	27 464	(12 182)	-44%	35 230
Agency services		18 860	22 763	17 930	1 017	15 897	16 781	(884)	-5%	17 930
Interest									0%	
Interest earned from Receivables		5 379	6 711	7 747	788	6 055	5 892	162	3%	7 747
Interest from Current and Non Current Assets		16 541	14 385	8 588	613	4 969	8 509	(3 541)	-42%	8 588
Dividends									0%	
Rent on Land		481	593	710	49	495	564	(69)	-12%	710
Rental from Fixed Assets		2 000	3 199	2 126	144	1 333	2 081	(748)	-36%	2 126
Licence and permits		-	165	165	8	84	132	(48)	-36%	165
Special rating levies									0%	
Operational Revenue		179 345	217 188	199 673	11 729	179 105	178 003	1 102	1%	199 673
Non-Exchange Revenue										
Property rates									0%	
Surcharges and Taxes									0%	
Fines, penalties and forfeits		2 568	-	-	-	-	-	-	0%	-
Licence and permits		309	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		211 404	214 504	220 814	479	201 309	170 424	30 885	18%	220 814
Interest									0%	
Fuel Levy									0%	
Operational Revenue									0%	
Gains on disposal of Assets		(172)	1 350	25 276	-	1 540	15 481	(13 941)	-90%	25 276
Other Gains		585	4 420	209	-	239	1 157	(918)	-79%	209
Discontinued Operations									0%	
Total Revenue (excluding capital transfers and contributions)		459 233	554 413	518 468	15 160	426 307	437 654	(11 347)	-3%	518 468
Expenditure By Type										
Employee related costs		314 575	319 379	307 434	25 544	259 391	252 576	6 815	3%	307 434
Remuneration of councillors		13 953	15 251	15 980	549	10 348	13 720	(3 372)	-25%	15 980
Bulk purchases - electricity									0%	
Inventory consumed		46 480	56 872	49 528	157	46 412	41 503	4 909	12%	49 528
Debt impairment		17 488	-	4 000	-	-	2 400	(2 400)	-100%	4 000
Depreciation and amortisation		7 565	11 095	8 191	486	5 949	7 542	(1 593)	-21%	8 191
Interest		435	136	420	-	-	284	(284)	-100%	420
Contracted services		28 206	47 207	55 157	3 571	35 700	43 975	(8 275)	-19%	55 157
Transfers and subsidies		8 904	1 017	1 337	154	671	943	(272)	-29%	1 337
Irrecoverable debts written off		1 614	1 650	3 000	-	-	2 185	(2 185)	-100%	3 000
Operational costs		47 210	100 401	69 962	2 728	54 668	84 740	(30 072)	-35%	69 962
Losses on Disposal of Assets		-	1 025	172	-	-	342	(342)	-100%	172
Other Losses		4 267	30	2 915	-	1	1 756	(1 755)	-100%	2 915
Total Expenditure		490 697	554 063	518 094	33 188	413 140	451 966	(38 826)	-9%	518 094
Surplus/(Deficit)		(31 464)	350	374	(18 029)	13 167	(14 312)	27 479	-192%	374
Transfers and subsidies - capital (monetary allocations)										
		2 563	3 000	4 750	-	264	4 427	(4 163)	-94%	4 750
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124
Income Tax									0%	
Surplus/(Deficit) after income tax		(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124
Share of Surplus/Deficit attributable to Joint Venture									0%	
Share of Surplus/Deficit attributable to Minorities									0%	
Surplus/(Deficit) attributable to municipality		(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124
Share of Surplus/Deficit attributable to Associate									0%	
Intercompany /Parent subsidiary transactions									0%	
Surplus/ (Deficit) for the year		(26 408)	3 350	5 124	(18 029)	13 431	(9 885)	23 316	-236%	5 124

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 - April 2026	Monthly actual - April 2025	Percentage increase/ (decrease)	Comment
Agency Services	1 016 547	3 056 832	-67%	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	613 020	1 058 366	-42%	Interest as derived from the bank balance and investments/ call accounts at maturity date. Decreased cash balances to invest resulted in a decrease in interest.
Interest earned from Receivables	788 346	421 759	87%	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	11 729 058	12 473 999	-6%	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.
Rental from Fixed Assets	143 595	105 750	36%	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	333 299	2 677 748	-88%	Majority relates to a decrease in Fire services revenue - decrease in fires led to a decrease in revenue.
Licences or Permits	7 629	10 375	-26%	Decrease in revenue from Health Certificates issued.
Transfers and Subsidies - Capital	-	287 585	-100%	Recognition of grant revenue based on the expenditure incurred for conditional grants.
Transfers and Subsidies - Operational	478 748	1 932 459	-75%	Recognition of grant revenue based on the expenditure incurred for conditional grants.
Grand Total	15 159 709	22 074 341	-31%	

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	15 897 199	16 781 101	95%	Agency fee as per MOA with the Department of Infrastructure for the Roads function. An additional allocation was received for the last quarter of the financial year.
Interest from Current and Non-current Assets	4 968 699	8 509 289	58%	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	6 054 933	5 892 491	103%	Interest on overdue debtor accounts.
Rent on Land	494 673	564 098	88%	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	179 105 007	178 002 824	101%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred. An additional allocation was received for the last quarter of the financial year.
Rental from Fixed Assets	1 332 918	2 080 642	64%	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	15 281 967	27 464 001	56%	Majority relates to the Fire Services Rendered and the relating debtor accounts that must be billed, as well as a decrease in Camping fees and Health services. The following is also less than anticipated to date, but is expected to be recovered during the last quarter of the financial year: - MMC Contribution from B-Municipalities - Contribution from PETROSA (Landfill Site and Admin Fee)
Licences or Permits	84 177	132 289	64%	Monetary difference is not significant.
Transfers and Subsidies - Capital	263 937	4 426 758	6%	Recognition of conditional grant revenue based on the grant expenditure incurred.
Transfers and Subsidies - Operational	201 308 819	170 423 819	118%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
Grand Total	424 792 328	414 277 312	103%	

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 30 April 2026, the agency fee amounts to R1,016,547 (YTDA: R15,897,199 and YTDB: R16,781,101). An additional allocation was received for the last quarter of the financial year.

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 30 April 2026, the interest amounts to R613,020 (YTDA: R4,968,699 and YTDB: R8,509,289). 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 30 April 2026 amounts to R788,346 (YTDA: R6,054,933 and YTDB: R5,892,491). 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 30 April 2026 (YTDA: R494,673 and YTDB: R564,098). 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 R11,729,058 for the month ended 30 April 2026 (YTDA: R179,105,007 and YTDB: R178,002,824). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA.

An additional allocation was received for the last quarter of the financial year.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 April 2026 amounts to R143,595 (YTDA: R1,332,918 and YTDB: R2,080,642). 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 30 April 2026 amounts to R333,299 (YTDA: R15,281,967 and YTDB: R27,464,001). Majority relates to the Fire Services Rendered and the relating debtor accounts that must be billed, as well as a decrease in Camping fees and Health services.

The following is also less than anticipated to date but is expected to be recovered during the last quarter of the financial year: MMC Contribution from B-Municipalities; Contribution from PETROSA (Landfill Site and Admin Fee).

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 - April 2026	Monthly actual - April 2025	Percentage increase/ (decrease)	Comment
Contracted Services	3 571 282	1 895 576	88%	Increase in the following Contracted Services sub-categories - Consultants and Professional Services - Contractors
Depreciation and Amortisation	485 753	451 196	8%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	25 543 819	24 894 016	3%	The low increase is in line with expectations due to current vacancies.
Inventory	-	-13 560	-100%	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	156 577	1 769 783	-91%	The decrease is due to the transfer of the Roads function - most of the Inventory Consumed expenditure was incurred by the Roads department.
Operating Leases	-	35 311	-100%	Monetary difference is not significant.
Operational Cost	2 727 909	3 869 406	-30%	Includes decreases in the following costs compared to the prior year comparative month (mostly due to the transfer of the Roads function): - Roads Agency Fee - Hire Charges
Remuneration of Councillors	548 732	1 144 926	-52%	The municipality has implemented a new payroll system. Review of the mSCOA configuration codes will be performed to ensure the accounting transaction reflects correctly.
Transfers and Subsidies (Expenditure)	154 210	141 100	9%	Grants paid as per business plan.
Grand Total	33 188 283	34 187 753	-3%	

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	35 700 232	43 974 944	81%	The following Contracted Services sub-categories were less than anticipated to date: - Consultants and Professional Services - Contractors - Outsourced Services Majority relates to NSF and Skills Mecca projects, as well as aerial fire services and landfill site contracted services less than anticipated to date.
Depreciation and Amortisation	5 948 875	7 542 163	79%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	259 390 689	252 575 891	103%	An adjustments budget was tabled in April for additional funds received from DOI relating to the Roads function. The additional allocation specifically includes employee related costs and the YTDB will be aligned in the subsequent months.
Inventory	-237 755	-148 890	160%	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	46 412 269	41 503 234	112%	During the February mid-year adjustments budget process, the inventory consumed budget 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 DOI. Inventory Consumed expenditure will decrease in the subsequent months as majority was incurred by the Roads department.
Irrecoverable Debts Written Off	-	2 185 000	0%	Based on reports submitted to council for approval of write-offs.
Operational Cost	54 668 043	84 740 052	65%	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	10 347 574	13 719 525	75%	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)	671 197	942 790	71%	Grants paid as per business plan.
Grand Total	412 901 124	447 034 709	92%	

Contracted services:

The contracted services for the month ended 30 April 2026 amounts to R3,571,282 (YTDA: R35,700,232 and YTDB: R43,974,944). The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services, Outsourced services and Contractors.

Majority relates to NSF and Skills Mecca projects, as well as aerial fire services and landfill site contracted services less than anticipated to date.

Depreciation and amortisation:

Depreciation and amortisation for the month ended 30 April 2026 amounts to R485,753 (YTDA: R5,948,875 and YTDB: R7,542,163). 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 30 April 2026 amounted to R26,092,551 (YTDA: R269,738,263 and YTDB: R266,295,416) and represents 79% of the total monthly expenditure.

An adjustments budget was tabled in April for additional funds received from DOI relating to the Roads function. The additional allocation specifically includes employee related costs and the YTDB will be aligned in the subsequent months.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R156,577 (YTDA: R46,412,269 and YTDB: R41,503,234) for the month ended 30 April 2026.

During the February mid-year adjustments budget process, the inventory consumed budget 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 DOI. Inventory Consumed expenditure will decrease in the subsequent months as majority was incurred by the Roads department.

Operational costs:

Operational costs for the month ended 30 April 2026 amounts to R2,727,909 (YTDA: R54,668,043 and YTDB: R84,740,052).

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 30 April 2026 amounts to R154,210 (YTDA: R671,197 and YTDB: R942,790). 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) - M10 April

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		48	150	174	-	9	139	(130)	-94%	174
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		32	200	200	-	199	167	32	19%	200
Vote 7 - Community Services		508	2 500	4 250	-	264	3 927	(3 663)	-93%	4 250
Vote 8 - Community Services (cont)		46 357	106 071	67 622	10 370	20 426	65 407	(44 980)	-69%	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 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	46 946	108 921	72 246	10 370	20 898	69 639	(48 741)	-70%	72 246
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager (cont)		18	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		38	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		292	-	-	-	-	-	-	-	-
Vote 7 - Community Services		2	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		1 167	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		88	-	-	-	-	-	-	-	-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		3 879	-	-	-	8 465	-	8 465	#DIV/0!	-
Total Capital single-year expenditure	4	5 484	-	-	-	8 465	-	8 465	#DIV/0!	-
Total Capital Expenditure		52 429	108 921	72 246	10 370	29 363	69 639	(40 276)	-58%	72 246
Capital Expenditure - Functional Classification										
Governance and administration		1 795	350	374	-	8 673	306	8 367	2735%	374
Executive and council		91	-	-	-	-	-	-	-	-
Finance and administration		1 704	350	374	-	8 673	306	8 367	2735%	374
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 817	3 000	4 750	-	264	4 427	(4 163)	-94%	4 750
Community and social services		941	2 500	4 250	-	264	3 927	(3 663)	-93%	4 250
Sport and recreation		6	-	-	-	-	-	-	-	-
Public safety		1 928	500	500	-	-	500	(500)	-100%	500
Housing		-	-	-	-	-	-	-	-	-
Health		1 943	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 817	105 571	67 122	10 370	20 426	64 907	(44 480)	-69%	67 122
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		45 817	105 571	67 122	10 370	20 426	64 907	(44 480)	-69%	67 122
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	52 429	108 921	72 246	10 370	29 363	69 639	(40 276)	-58%	72 246
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 934	3 000	4 750	-	264	4 427	(4 163)	-94%	4 750
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 934	3 000	4 750	-	264	4 427	(4 163)	-94%	4 750
Borrowing		45 817	105 571	67 122	10 370	20 426	64 907	(44 480)	-69%	67 122
Internally generated funds	6	3 678	350	374	-	8 673	306	8 367	2735%	374
Total Capital Funding		52 429	108 921	72 246	10 370	29 363	69 639	(40 276)	-58%	72 246

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	28 408	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	263 937	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
71207230011	7	Type-C Docking Stations	8 000	7 928	Completed	Completed
71207230012	8	Wireless Radio Link (York Street - Mission Street)	60 000	60 000	Completed	Completed
71207230013	9	Desktop Computers (PC)	85 536	85 536	Completed	Completed
72305230111	10	Hazardous Materials Equipment	500 000	-	Orders issued to suppliers	No challenges anticipated
71201104201	11	Cell Phones - Finance Leases	23 739	-	Not Started	No challenges anticipated
71207104181	12	Monitors	16 664	16 661	Completed	Completed
71207104113	13	Portable Voice Recorder	1 392	-	Not Started	No challenges anticipated
74402100901	14	Landfill Site: PPE	67 122 133	20 426 498	Orders issued to suppliers	Weekly progress provided to Management Committee and standing agenda item in Council meetings
Totals			72 245 872	20 897 811		

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

Commitments against capital for the month April 2026			
72305230111	13	Hazardous Materials Equipment	493 966
71601330025	6	Hover Craft	1 381 073
74402100901	13	Landfill Site: PPE	29 789 821
Total Commitments			31 664 860

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		155 011	56 898	139 169	138 744	139 169
Trade and other receivables from exchange transactions		55 264	64 508	66 630	66 060	66 630
Receivables from non-exchange transactions		46	46	–	46	–
Current portion of non-current receivables		4 293	4 293	–	4 293	–
Inventory		3 217	3 049	–	1 300	–
VAT		11 615	10 678	11 615	17 074	11 615
Other current assets		722	2 700	100	(312)	100
Total current assets		230 168	142 172	217 515	227 205	217 515
Non current assets						
Investments		16	16	16	16	16
Investment property		65 730	65 619	65 602	65 631	65 602
Property, plant and equipment		220 946	314 384	288 368	290 034	288 368
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	935	1 052	935
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(629)	59 935	–	(629)	–
Other non-current assets						
Total non current assets		287 254	437 579	354 921	356 103	354 921
TOTAL ASSETS		517 422	579 751	572 436	583 309	572 436
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		6 373	13 255	7 175	6 373	7 175
Consumer deposits		1 336	660	–	4 968	–
Trade and other payables from exchange transactions		36 875	40 404	12 723	26 935	12 723
Trade and other payables from non-exchange transactions		1 298	640	1 298	4 982	1 298
Provision		32 980	24 793	23 600	31 269	23 600
VAT		10 134	8 983	10 134	14 309	10 134
Other current liabilities						
Total current liabilities		88 995	88 735	54 930	88 836	54 930
Non current liabilities						
Financial liabilities		166 490	92 316	166 490	166 490	166 490
Provision		8 861	13 048	105 133	8 876	105 133
Long term portion of trade payables						
Other non-current liabilities		89 571	135 268	–	89 571	–
Total non current liabilities		264 922	240 633	271 623	264 937	271 623
TOTAL LIABILITIES		353 917	329 368	326 553	353 773	326 553
NET ASSETS	2	163 506	250 383	245 883	229 536	245 883
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		148 139	212 598	195 353	161 570	195 353
Reserves and funds		67 966	37 786	50 530	67 966	50 530
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	216 105	250 383	245 883	229 536	245 883

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)		
	Norm: 1.5 - 2.1		
	30 April 2026	30 June 2025	
Current Assets	227 205 481	220 813 011	
Current Liabilities	88 835 548	73 118 336	
Current ratio	2,56	3,02	times
Comment			
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities			
The norm is 1.5 - 2.1 times. As at 30 April 2026, GRDM's current ratio is 2,56 times, which is higher than the norm.			

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365		
	Norm: 30 days		
	30 April 2026	30 June 2025	
Debtors closing balance after bad debt prov (excl. Roads debtor)	25 647 260	15 172 669	
Billed revenue (excl. Roads claim)	36 010 377	45 751 343	
	260	121	days
Comment			
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.			
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.			
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.			
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.			

Debt to Revenue Ratio:	(Total debt / Total revenue) x 100		
	30 April 2026		
Total debt	171 912 000		
Total revenue	426 571 191		
	40,30%		
Comment			
The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.			
The municipality has sufficient revenue to cover its debt obligations, as total debt constitutes 40,3% of total revenue, which is within the norm of 50% or less as per the loan agreement.			

Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100		
	30 April 2026		
Interest paid	13 057 701		
Total expenditure	413 140 210		
	3,16%		
Comment			
The purpose of this ratio is to measure GRDM's interest paid compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7,5% (seven-point five percent) of total expenditure.			
The interest paid makes up 3,16% 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 - M10 April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		(0)
Service charges		-	49 662	(0)	-	15 742	5 673	10 069	177%	
Other revenue		122 283	52 598	68 656	2 436	13 864	66 540	(52 676)	-79%	68 656
Transfers and Subsidies - Operational		213 186	428 679	443 522	22	210 040	361 660	(151 621)	-42%	443 522
Transfers and Subsidies - Capital		5 979	3 000	4 750	-	3 000	4 427	(1 427)	-32%	4 750
Interest		-	12 679	8 588	34	(1 290)	8 509	(9 799)	-115%	8 588
Dividends								-		
Payments										
Suppliers and employees		(305 840)	(538 018)	(496 312)	(54 703)	(335 027)	(415 503)	(80 476)	19%	(496 312)
Interest		(16 807)	(136)	(88)	(2 468)	(12 895)	(84)	12 810	-15173%	(88)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 801	8 464	29 116	(54 678)	(106 566)	31 222	137 788	441%	29 116
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		16	16	16	-	-	-	-		16
Payments										
Capital assets		(43 397)	(108 921)	(72 246)	(6 184)	(10 794)	(69 639)	(58 846)	85%	(72 246)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 381)	(108 906)	(72 230)	(6 184)	(10 794)	(69 639)	(58 846)	85%	(72 230)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		63 000	118 555	-	-	-	-	-		-
Increase (decrease) in consumer deposits		1 336	660	-	74	3 632	(1 336)	4 968	-372%	-
Payments										
Repayment of borrowing		-	(12 037)	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		64 336	107 179	-	74	3 632	(1 336)	(4 968)	372%	-
NET INCREASE/ (DECREASE) IN CASH HELD		39 756	6 737	(43 114)	(60 788)	(113 728)	(39 754)			(43 114)
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	111 897	94 223	41 283	115 257			111 897

The municipal bank balance at 30 April 2026 totals R80,164,031. The fixed investments totals R61,015,387 with call account deposits of R5,005,531. Total cash available at month-end is therefore R146,184,949.

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

REPORTING MONTH: 30 APRIL 2026		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 April 2026	24 401 519	80 164 031
Other Cash & Cash Equivalents: Short term deposits	91 049 659	61 015 387
Other Cash & Cash Equivalents: Call accounts	4 976 287	5 005 531
Inter-account transfers to be processed in April 2026	50 000 000	-
Total Cash & Cash Equivalents	170 427 464	146 184 949
LESS:	203 742 714	194 224 840
Unspent Conditional Grants	5 460 347	4 981 599
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	23 451 185	26 934 622
Consumer Deposits	4 894 325	4 968 381
YTD Unspent Capital budget	72 929	98 538
YTD Unspent Operational budget	27 811 499	39 003 841
Equitable share received in advance	40 332 857	26 888 571
YTD Unspent Landfill Site Borrowing	58 032 076	47 661 792
Sub total	-33 315 249	-48 039 891
PLUS:	56 077 672	68 871 208
VAT Receivable/ (Payable)	1 241 217	2 764 992
Receivable Exchange	44 252 466	25 647 260
Department of Infrastructure	10 583 988	40 458 955
	22 762 423	20 831 316
LESS OTHER MATTERS:		
Capital Replacement Reserve	9 213 054	9 213 054
Employee Benefits Reserves	46 254 144	46 254 144
Sub Total	-32 704 775	-34 635 882
LESS: CONTINGENT LIABILITIES	970 000	970 000
Labour disputes	970 000	970 000
Recalculated available cash balance	-33 674 775	-35 605 882
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	24 037 537	22 304 862

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	11	11	11	-	-
Interest on Arrear Debtor Accounts	1810	337	343	344	343	343	350	2 490	17 209	21 758	20 735	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	27 132	13 724	635	570	423	1 469	10 721	37 585	92 259	50 768	-	-	-
Total By Income Source	2000	27 469	14 067	978	913	766	1 818	13 211	54 805	114 028	71 514	-	-	-
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	746	35	36	36	36	35	294	4 956	6 175	5 358	-	-	-
Commercial	2300	27 056	10 968	375	374	444	382	2 729	45 360	87 690	49 290	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	(334)	3 054	567	502	286	1 401	10 187	4 489	20 162	16 865	-	-	-
Total By Customer Group	2600	27 469	14 067	978	913	766	1 818	13 211	54 805	114 028	71 514	-	-	-

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 30 April 2026:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	30 291 175,91	10 696 381,32	471 177,57	152 284,32	15 437 223,51	57 048 242,63	58 789 875,89	(1 741 633,26)

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 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
3890002	BITOU MUNISIPALITEIT	39 180,05	-	-	-	-	39 180,05	17 073,10	22 106,95	N/A
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	41 074,49	73,59	73,59	73,59	8 045,91	49 341,17	80 026,33	(30 685,16)	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	14,02	-	1 373,03	1 415,09	16 272,50	(14 857,41)	N/A
		80 268,56	87,61	87,61	73,59	9 589,15	90 106,52	129 083,74	(38 977,22)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	3 407,78	3 407,78	3 407,78	3 407,78	551 941,91	565 573,03	333 822,87	231 750,16	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	22,05	22,05	22,05	22,05	2 936,63	3 024,83	2 159,88	864,95	Interest to be included in Quarter 3 write-off report
84000166	GEORGE MUNICIPALITY	11,57	11,57	11,57	11,57	1 541,51	1 587,79	1 133,78	454,01	Interest to be included in Quarter 3 write-off report
84000211	GEORGE MUNICIPALITY	55 423,04	-	-	-	-	55 423,04	(18 066,88)	73 489,92	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	2 526,56	-	10 106,24	-	10 106,24	N/A - interest was written-off
84000593	GO GEORGE	20,18	20,18	20,18	20,18	3 721,43	3 802,15	1 976,58	1 825,57	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	3 425,40	408 950,90	422 652,50	335 549,42	87 103,08	New account issued
		63 215,94	9 413,54	9 413,54	9 413,54	974 298,40	1 065 754,96	665 375,69	400 379,27	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 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	64 612,87	-	-	-	-	64 612,87	21 476,16	43 136,71	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	31 335,02	-	-	-	0,01	31 335,03	-	31 335,03	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	8 773,06	-	-	-	-	8 773,06	8 773,06	-	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	212,35	23 232,30	24 081,70	20 801,13	3 280,57	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)	
		104 933,30	212,35	221,73	221,73	25 522,61	131 111,72	779 864,17	(648 752,45)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: le	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	8 969,31	8 969,31	8 969,31	8 969,31	1 528 059,40	1 563 936,64	878 626,39	685 310,25	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	315,50	315,50	315,50	315,50	41 208,30	42 470,30	7 514,80	34 955,50	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	8 659,07	1 084,56	1 084,56	1 084,56	157 917,41	169 830,16	97 786,95	72 043,21	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	76,71	76,71	76,71	76,71	13 454,70	13 761,54	55 821,24	(42 059,70)	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	194,56	194,56	194,56	194,56	31 744,96	32 523,20	92 718,75	(60 195,55)	IGR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNICIPALITY	-	-	-	-	-	-	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNICIPALITY	15 029,39	1 122,65	1 122,65	1 122,65	174 725,77	193 123,11	13 017,86	180 105,25	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	569,84	569,84	569,84	569,84	99 943,30	102 222,66	53 762,04	48 460,62	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	946,50	946,50	946,50	946,50	152 020,01	155 806,01	5 973,56	149 832,45	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	502,22	502,22	502,22	502,22	86 414,21	88 423,09	4 986,38	83 436,71	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	132,89	132,89	132,89	132,89	19 057,97	19 589,53	3 165,98	16 423,55	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	548,82	548,82	548,82	548,82	75 328,98	77 524,26	42 740,87	34 783,39	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	60,98	60,98	60,98	60,98	8 165,16	8 409,08	7 914,98	494,10	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	50,90	50,90	50,90	50,90	6 705,72	6 909,32	203,93	6 705,39	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	32,32	32,32	32,32	32,32	3 931,14	4 060,42	1 128,20	2 932,22	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	436,31	436,31	436,31	436,31	53 069,96	54 815,20	1 079,47	53 735,73	IGR Process initiated for signature - to be resubmitted
84000826	KANNALAND MUNICIPALITY	80,80	80,80	80,80	80,80	9 646,39	9 969,59	135,13	9 834,46	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	2,08	2,08	2,08	2,08	234,54	242,86	274,78	(31,92)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	11,52	11,52	11,52	11,52	1 284,96	1 331,04	1 085,75	245,29	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	11,02	11,02	11,02	11,02	1 217,51	1 261,59	1 660,57	(398,98)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	1,38	1,38	1,38	1,38	152,40	157,92	4 981,69	(4 823,77)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	2,81	2,81	2,81	2,81	306,91	318,15	3 321,12	(3 002,97)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	11,08	11,08	11,08	11,08	1 200,87	1 245,19	1 625,96	(380,77)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	16,95	16,95	16,95	16,95	1 818,68	1 886,48	2 191,61	(305,13)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	50,86	50,86	50,86	50,86	5 455,99	5 659,43	2 524,05	3 135,38	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	33,90	33,90	33,90	33,90	3 601,36	3 736,96	-	3 736,96	
84000969	KANNALAND MUNICIPALITY	16,60	16,60	16,60	16,60	1 763,15	1 829,55	-	1 829,55	
84000974	KANNALAND MUNICIPALITY	22,37	22,37	22,37	22,37	2 376,52	2 466,00	-	2 466,00	
84000976	KANNALAND MUNICIPALITY	25,77	25,77	25,77	25,77	2 737,00	2 840,08	-	2 840,08	
84000987	KANNALAND MUNICIPALITY	33,90	33,90	33,90	33,90	3 529,40	3 665,00	3 321,12	343,88	
84001039	KANNALAND MUNICIPALITY	14,77	14,77	14,77	14,77	1 476,54	1 535,62	1 446,70	88,92	
84001064	KANNALAND MUNICIPALITY	21,65	21,65	226,54	19,54	1 933,68	2 223,06	2 121,14	101,92	
84001063	KANNALAND MUNICIPALITY	27,13	27,13	27,13	27,13	2 684,54	2 793,06	2 657,41	135,65	
		36 909,91	15 428,66	15 633,55	15 426,55	2 493 167,43	2 576 566,10	1 342 985,44	1 233 580,66	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	51 001,55	53,96	53,96	53,96	6 746,40	57 909,83	53 548,66	4 361,17	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	25 209,60	33,60	33,60	33,60	3 512,50	28 822,90	22 067,93	6 754,97	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	232,24	232,24	232,24	194,95	22 750,09	23 641,76	113 332,50	(89 690,74)	N/A
84001084	KNYSNA MUNICIPALITY	578,53	578,53	578,53	56 672,00	-	58 407,59	56 672,00	1 735,59	
		77 021,92	898,33	898,33	56 954,51	33 008,99	168 782,08	245 621,09	(76 839,01)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNISIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	59 949,85	-	-	-	512,11	60 461,96	56 501,98	3 959,98	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	450,42	366,68	44 122,59	45 840,53	274 620,00	(228 779,47)	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	51 714,05	-	-	-	0,01	51 714,06	60 769,57	(9 055,51)	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	46,90	46,90	46,90	46,90	4 594,04	4 781,64	4 594,04	187,60	
		112 161,22	497,32	497,32	413,58	49 296,34	162 865,78	402 724,89	(239 859,11)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	OUDTSHOORN MUNISIPALITEIT	50 000,77	-	-	-	-	50 000,77	-	50 000,77	N/A - interest for write-off
84000216	OUDTSHOORN MUNICIPALITY	33 310,55	-	-	-	-	33 310,55	(13 924,41)	47 234,96	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	9 987,79	1 515 494,40	1 555 445,56	978 395,78	577 049,78	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	2 472,25	336 175,01	346 064,01	242 179,20	103 884,81	IGR approval obtained & files submitted for recovery
84000919	OUDTSHOORN MUNICIPALITY	48,25	48,25	48,25	48,25	5 278,53	5 471,53	4 726,16	745,37	N0 - new account
		95 819,61	12 508,29	13 653,67	13 653,67	1 857 642,28	1 993 277,52	1 275 470,06	717 807,46	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	6 696,08	23,30	23,30	23,30	2 450,65	9 216,63	2 124,44	7 092,19	No
		6 696,08	23,30	23,30	23,30	2 450,65	9 216,63	2 124,44	7 092,19	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
37000924	ESKOM HOLDINGS SOC LTD	-	-	-	-	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	35 792,98	6 274 290,44	6 417 462,36	3 506 251,54	2 911 210,82	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	8 248,44	1 081 022,69	1 114 016,45	1 589 503,01	(475 486,56)	Settlement offer on Claim 428513 was accepted by MM on 2024/12/04 for R1 503 391.56 - awaiting payment from Sedgewick Insurance on behalf of Eskom
		44 041,42	44 041,42	44 041,42	44 041,42	8 493 723,27	8 669 888,95	5 664 959,62	3 004 929,33	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	1 655,32	1 655,32	1 655,32	1 655,32	233 130,40	239 751,68	162 154,11	77 597,57	IGR process to be initiated in March 2025
		1 655,32	1 655,32	1 655,32	1 655,32	233 130,40	239 751,68	162 154,11	77 597,57	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000527	SANRAL	65,36	65,36	65,36	65,36	8 589,79	8 851,23	4 226,58	4 624,65	IGR approval obtained & files submitted for recovery
		65,36	65,36	65,36	65,36	8 589,79	8 851,23	4 226,58	4 624,65	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000404	LT COL XOTYENI	24,74	24,74	24,74	24,74	3 972,66	4 071,62	2 423,50	1 648,12	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	46,41	46,41	46,41	46,41	6 730,00	6 915,64	4 546,59	2 369,05	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	10,11	10,11	10,11	10,11	1 332,34	1 372,78	990,79	381,99	IGR approval obtained & files submitted for recovery
		81,26	81,26	81,26	81,26	12 035,00	12 360,04	7 960,88	4 399,16	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	29 874 967,02	10 583 988,06	-	-	-	40 458 955,08	40 458 955,08	-	No - Roads Agency Debtor for monthly claims to Province
		29 874 967,02	10 583 988,06	-	-	-	40 458 955,08	40 458 955,08	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 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 30 April 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 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	1 093,04	1 093,04	1 093,04	1 093,04	153 940,25	158 312,41	107 073,36	51 239,05	No - discussion in process with institution
84000629	DFFE	304,90	304,90	304,90	304,90	41 064,56	42 284,16	29 867,80	12 416,36	No - discussion in process with institution
84000799	DFFE	1 983,81	1 983,81	1 983,81	1 983,81	241 295,93	249 231,17	194 332,28	54 898,89	No - discussion in process with institution
84000800	DFFE	161,60	161,60	161,60	161,60	19 655,58	20 301,98	15 829,95	4 472,03	No - discussion in process with institution
84000854	DFFE	129,28	129,28	129,28	129,28	15 143,99	15 661,11	12 663,96	2 997,15	No - discussion in process with institution
		3 672,63	3 672,63	3 672,63	3 672,63	471 100,31	485 790,83	359 767,35	126 023,48	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 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 30 April 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	3 355,56	17 220,01	374 644,67	-	-	395 220,24	6 545 055,81	(6 149 835,57)	
		3 355,56	17 220,01	374 644,67	-	-	395 220,24	6 545 055,81	(6 149 835,57)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	2 217,76	2 217,76	2 217,76	2 217,76	269 752,52	278 623,56	217 250,31	61 373,25	N/A - awaiting payment
		2 217,76	2 217,76	2 217,76	2 217,76	269 752,52	278 623,56	217 250,31	61 373,25	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	59,43	59,43	59,43	59,43	7 095,73	7 333,45	5 822,15	1 511,30	N/A - awaiting payment
		59,43	59,43	59,43	59,43	7 095,73	7 333,45	5 822,15	1 511,30	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 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 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	869,61	869,61	869,61	869,61	101 868,10	105 346,54	85 185,86	20 160,68	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	2 317,68	2 317,68	2 317,68	2 317,68	253 572,88	262 843,60	227 037,80	35 805,80	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	200,59	19 649,88	20 452,24	19 649,88	802,36	-
84001074	CAPE NATURE	723,16	723,16	723,16	723,16	70 840,00	73 732,64	70 840,00	2 892,64	-
		4 111,04	4 111,04	4 111,04	4 111,04	445 930,86	462 375,02	402 713,54	59 661,48	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 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 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	199,63	199,63	199,63	199,63	21 205,07	22 003,59	19 555,09	2 448,50	
		199,63	199,63	199,63	199,63	21 205,07	22 003,59	19 555,09	2 448,50	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	50 271,30	-	-	-	-	50 271,30	26 409,95	23 861,35	NO - new account
		50 271,30	-	-	-	-	50 271,30	26 409,95	23 861,35	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
38900008	LAINSBURG MUNICIPALITY	5 320,19	-	-	-	-	5 320,19	5 320,19	-	NO - new account
		5 320,19	-	-	-	-	5 320,19	5 320,19	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 April 2026	Original Capital: levied	Interest on account:	IGR Process:
38900003	SENTRAAL-KAROO DM	7 033,47	-	-	-	-	7 033,47	7 033,47	-	NO - new account
		7 033,47	-	-	-	-	7 033,47	7 033,47	-	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 257	1	-	-	-	-	49	765	2 071	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 257	1	-	-	-	-	49	765	2 071	-

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 April 2026	Movements for the month			Balance as at 30 April 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
Standard Bank	39 450 281,25	9 165 482,88	-	227 831,77	30 512 630,14	227 831,77	1 342 847,27
ABSA	24 275 115,00	6 108 452,05	-	108 452,05	18 305 299,73	108 452,05	1 233 493,15
African Bank	27 324 262,50	15 278 878,30	-	278 878,30	12 197 457,53	278 878,30	2 263 325,73
BANK DEPOSITS	91 049 658,75	30 552 813,23	-	615 162,12	61 015 387,40	615 162,12	4 839 666,15

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 - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		187 442	194 162	194 162	328	192 737	149 589	43 148	28,8%	194 162
Local Government Equitable Share		182 224	188 026	188 026	-	188 026	144 476	43 550	30,1%	188 026
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		952	1 000	1 000	33	552	833	(281)	-33,7%	1 000
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	222	1 815	1 911	(96)	-5,0%	2 293
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	74	2 344	2 369	(25)	-1,1%	2 843
Provincial Government:		957	1 000	1 000	23	634	843	(209)	-24,8%	1 000
Capacity Building (Monetary)		957	1 000	1 000	23	634	843	(209)	-24,8%	1 000
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		23 006	19 342	25 652	128	7 938	19 992	(12 054)	-60,3%	25 652
<i>Other Grants Received</i>		23 006	19 342	25 652	128	7 938	19 992	(12 054)	-60,3%	25 652
Total Operating Transfers and Grants	5	211 404	214 504	220 814	479	201 309	170 424	30 885	18,1%	220 814
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		5 057	3 000	4 750	-	264	4 427	(4 163)	-94,0%	4 750
Infrastructure (Monetary)		-	-	-	-	-	-	-	-	-
Infrastructure (In Kind)		2 493	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		2 563	3 000	4 750	-	264	4 427	(4 163)	-94,0%	4 750
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	5 057	3 000	4 750	-	264	4 427	(4 163)	-94,0%	4 750
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 461	217 504	225 564	479	201 573	174 851	26 722	15,3%	225 564

7.2 Supporting Table SC7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		190 551	222 351	220 665	16 591	176 306	186 373	(10 067)	-5,4%	220 665
Local Government Equitable Share		185 519	216 215	214 529	16 259	171 695	181 989	(10 293)	-5,7%	214 529
Energy efficiency and demand side management grant		(1)	-	-	-	-	-	-	-	-
Local government financial management grant		900	1 000	1 000	36	556	537	18	3,4%	1 000
Municipal systems improvement grant		-	-	-	-	-	-	-	-	-
Public transport network grant		-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant		1 545	2 293	2 293	222	1 820	1 911	(90)	-4,7%	2 293
Rural roads assets management systems grant		2 588	2 843	2 843	74	2 234	1 936	298	15,4%	2 843
Provincial Government:		178 749	216 437	200 452	11 186	179 377	179 717	(340)	-0,2%	200 452
Infrastructure (Monetary)		171 786	212 955	196 420	11 036	176 642	176 382	260	0,1%	196 420
Capacity Building (Monetary)		6 963	3 482	4 032	150	2 736	3 335	(600)	-18,0%	4 032
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		18 574	16 860	22 620	1 006	8 757	17 285	(8 528)	-49,3%	22 620
Expenditure on Other Grants		18 574	16 860	22 620	1 006	8 757	17 285	(8 528)	-49,3%	22 620
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		387 875	455 648	443 738	28 783	364 440	383 374	(18 934)	-4,9%	443 738
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		2 934	3 000	4 750	-	264	4 427	(4 163)	-94,0%	4 750
Capacity Building (Monetary)		2 934	3 000	4 750	-	264	4 427	(4 163)	-94,0%	4 750
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Expenditure on Other Grants		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		2 934	3 000	4 750	-	264	4 427	(4 163)	-94,0%	4 750
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		390 809	458 648	448 488	28 783	364 704	387 801	(23 097)	-6,0%	448 488

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 - M10 April

Summary of Employee and Councillor remuneration	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 %	
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 568	10 724	11 621	215	6 936	9 897	(2 961)	-30%	11 621
Pension and UIF Contributions		559	534	560	-	315	468	(153)	-33%	560
Medical Aid Contributions		129	130	139	-	102	119	(17)	-14%	139
Motor Vehicle Allowance		2 530	2 001	1 005	221	1 067	1 081	(14)	-1%	1 005
Cellphone Allowance		1 102	995	995	90	780	842	(61)	-7%	995
Housing Allowances		-	41	-	-	-	12	(12)	-100%	-
Other benefits and allowances		65	825	1 659	23	1 147	1 301	(155)	-12%	1 659
Sub Total - Councillors		13 953	15 251	15 980	549	10 348	13 720	(3 372)	-25%	15 980
% increase	4		9,3%	14,5%						14,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 692	5 057	7 920	2	3 305	5 419	(2 114)	-39%	7 920
Pension and UIF Contributions		762	529	493	-	314	386	(72)	-19%	493
Medical Aid Contributions		265	300	275	15	215	230	(14)	-6%	275
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		586	1 056	1 328	-	794	1 005	(211)	-21%	1 328
Motor Vehicle Allowance		1 444	3 015	3 951	238	3 135	3 211	(76)	-2%	3 951
Cellphone Allowance		137	147	257	-	92	189	(97)	-51%	257
Housing Allowances		180	192	100	5	90	68	22	32%	100
Other benefits and allowances		25	26	116	-	39	76	(37)	-49%	116
Payments in lieu of leave		-	188	-	-	-	44	(44)	-100%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		89	-	114	-	154	123	31	25%	114
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 180	10 510	14 555	260	8 137	10 751	(2 614)	-24%	14 555
% increase	4		14,5%	58,5%						58,5%
Other Municipal Staff										
Basic Salaries and Wages		188 027	191 209	185 720	16 281	156 395	150 741	5 654	4%	185 720
Pension and UIF Contributions		30 263	33 631	32 409	2 551	26 093	26 111	(18)	0%	32 409
Medical Aid Contributions		37 523	36 702	29 117	1 256	19 839	24 361	(4 522)	-19%	29 117
Overtime		5 244	2 731	3 796	1 240	6 278	3 230	3 048	94%	3 796
Performance Bonus		16 385	14 138	15 020	354	15 269	14 553	716	5%	15 020
Motor Vehicle Allowance		13 597	14 020	12 504	1 167	10 678	10 440	238	2%	12 504
Cellphone Allowance		142	124	126	22	127	108	19	18%	126
Housing Allowances		2 785	2 707	2 437	196	2 037	2 006	31	2%	2 437
Other benefits and allowances		6 269	6 124	5 975	600	6 291	5 014	1 277	25%	5 975
Payments in lieu of leave		3 821	5 949	5 305	817	6 043	4 675	1 368	29%	5 305
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		788	1 073	-	753	1 706	235	1 471	626%	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		549	461	470	48	496	350	146	42%	470
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		305 394	308 870	292 879	25 284	251 254	241 825	9 429	4%	292 879
% increase	4		1,1%	-4,1%						-4,1%
Total Parent Municipality		328 528	334 630	323 413	26 093	269 738	266 295	3 443	1%	323 413

Remuneration related expenditure for the month ended 30 April 2026 amounted to R26,092,551.

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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www.gardenroute.gov.za

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 25/26
Date: 08 May 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 **30 April 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 13/5/2026