



2025/2026
FINANCIAL YEAR

**MFMA S71 - MONTHLY FINANCIAL
MONITORING REPORT**

M11: 31 May 2026

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

www.gardenroute.gov.za

Table of Contents

Glossary	3
Legislative Framework	4

PART 1 – IN YEAR REPORT

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

PART 2 – SUPPORTING DOCUMENTATION

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

Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

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 31 May 2026.

Section 2 – Executive summary

2.1 Introduction

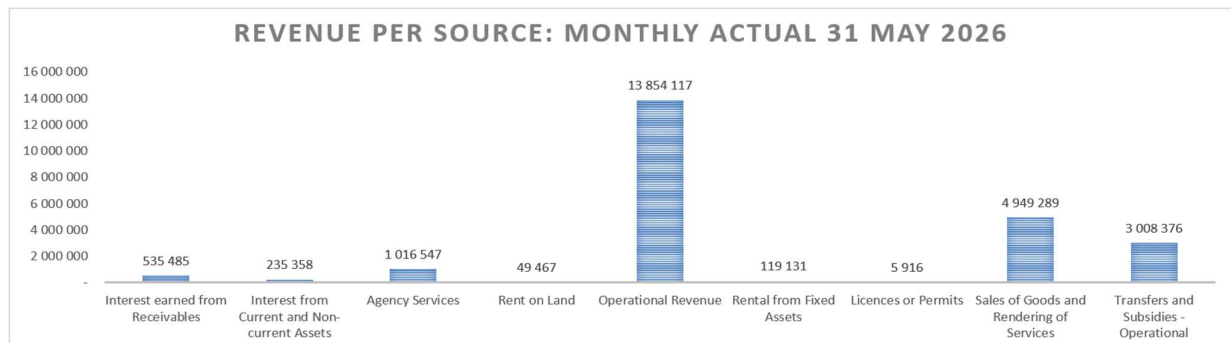
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

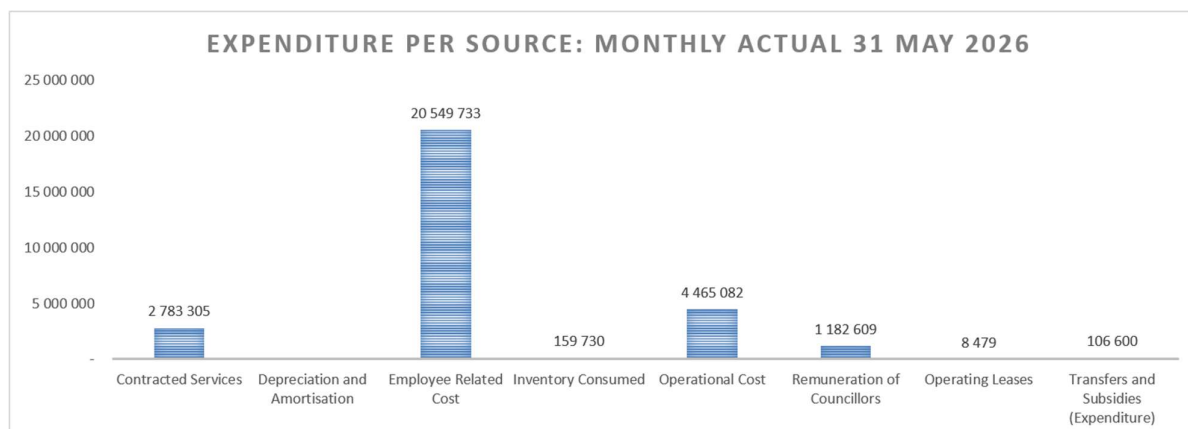
Revenue by source

The total revenue received for the month ended 31 May 2026 amounted to **R23,773,687 (YTDA: R450,344,877 and YTDB: R475,170,434)** which represents **5%** of the total adjusted budgeted figure of **R523,217,567 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 31 May 2026 amounted to **R29,181,788 (YTDA: R442,321,999 and YTDB: R483,978,396)** 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 **R21,732,342 (74%** 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 31 May 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 31 MAY 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	26 049 737	24 166 582	16 905 814	75%
			72 245 872	26 521 050	26 041 621	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 31 May 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 - M11 May

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	–	4 787	4 787	5 583	(796)	-14%	–
Investment revenue	16 541	14 385	8 588	235	5 204	8 549	(3 345)	-39%	8 588
Transfers and subsidies - Operational	211 404	214 504	220 814	3 008	204 317	188 292	16 026	9%	220 814
Other own revenue	222 899	277 670	289 065	15 743	235 772	268 159	(32 386)	-12%	–
Total Revenue (excluding capital transfers and contributions)	459 233	554 413	518 468	23 774	450 081	470 582	(20 501)	-4%	518 468
Employee costs	314 575	319 379	307 434	20 550	279 940	279 538	403	0%	307 434
Remuneration of Councillors	13 953	15 251	15 980	1 183	11 530	15 032	(3 502)	-23%	15 980
Depreciation and amortisation	7 565	11 095	8 191	(74)	5 875	7 866	(1 991)	-25%	8 191
Interest	435	136	420	–	–	352	(352)	-100%	420
Inventory consumed and bulk purchases	46 480	56 872	49 528	160	46 572	45 051	1 521	3%	49 528
Transfers and subsidies	8 904	1 017	1 337	107	778	1 117	(339)	-30%	1 337
Other expenditure	98 786	150 313	135 205	7 257	97 626	135 022	(37 396)	-28%	135 205
Total Expenditure	490 697	554 063	518 094	29 182	442 322	483 978	(41 656)	-9%	518 094
Surplus/(Deficit)	(31 464)	350	374	(5 408)	7 759	(13 396)	21 155	-158%	374
Transfers and subsidies - capital (monetary)	2 563	3 000	4 750	–	264	4 588	(4 324)	-94%	4 750
Transfers and subsidies - capital (in-kind)	2 493	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191%	5 124
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191%	5 124
Capital expenditure & funds sources									
Capital expenditure	52 429	108 921	72 246	(2 842)	26 521	70 943	(44 422)	-63%	72 246
Capital transfers recognised	2 934	3 000	4 750	–	264	4 588	(4 324)	-94%	4 750
Borrowing	45 817	105 571	67 122	5 623	26 050	66 014	(39 965)	-61%	67 122
Internally generated funds	3 678	350	374	(8 465)	207	340	(132)	-39%	374
Total sources of capital funds	52 429	108 921	72 246	(2 842)	26 521	70 943	(44 422)	-63%	72 246
Financial position									
Total current assets	230 168	142 172	217 515		212 908				217 515
Total non current assets	287 254	437 579	354 921		361 800				354 921
Total current liabilities	88 995	88 735	54 930		85 644				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		224 128				245 883
Cash flows									
Net cash from (used) operating	18 801	8 464	29 116	(42 322)	(148 888)	23 761	172 649	727%	29 116
Net cash from (used) investing	(43 381)	(108 906)	(72 230)	(6 467)	(17 260)	(70 943)	(53 682)	76%	(72 230)
Net cash from (used) financing	64 336	107 179	–	4	3 636	(1 336)	(4 972)	372%	–
Cash/cash equivalents at the month/year end	196 572	59 352	111 897	106 226	(7 502)	106 493	113 994	107%	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	17 483	19 325	3 479	604	913	765	12 311	57 520	112 399
Creditors Age Analysis									
Total Creditors	13	24	69	–	4	–	47	766	923

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) - M11 May

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	4 329	144 234	135 822	8 412	6%	160 553
Executive and council		223 262	74 390	71 746	(3 297)	87 591	66 180	21 411	32%	71 746
Finance and administration		20 567	103 343	88 806	7 626	56 642	69 641	(12 999)	-19%	88 806
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 730	90 130	92 004	257	76 264	85 232	(8 968)	-11%	92 004
Community and social services		2 571	13 200	15 150	82	10 650	14 083	(3 433)	-24%	15 150
Sport and recreation		8 154	8 347	7 983	39	3 013	7 854	(4 842)	-62%	7 983
Public safety		5 582	27 547	33 518	29	27 668	30 276	(2 608)	-9%	33 518
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	35 352	107	34 934	33 019	1 915	6%	35 352
Economic and environmental services		191 773	236 494	251 967	14 400	214 831	232 971	(18 140)	-8%	251 967
Planning and development		12 605	19 549	50 613	767	21 428	42 771	(21 344)	-50%	50 613
Road transport		178 754	216 780	201 085	13 609	193 154	189 977	3 176	2%	201 085
Environmental protection		414	165	269	24	249	222	28	12%	269
Trading services		10 849	51 482	17 119	4 787	13 441	19 702	(6 261)	-32%	17 119
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	17 119	4 787	13 441	19 702	(6 261)	-32%	17 119
Other	4	108	1 575	1 575	-	1 575	1 444	131	9%	1 575
Total Revenue - Functional	2	464 289	557 413	523 218	23 774	450 345	475 170	(24 826)	-5%	523 218
Expenditure - Functional										
Governance and administration		186 728	170 929	180 900	12 448	139 775	165 188	(25 414)	-15%	180 900
Executive and council		79 474	62 663	64 432	4 653	45 307	59 846	(14 539)	-24%	64 432
Finance and administration		103 398	104 250	112 407	7 463	90 762	101 607	(10 846)	-11%	112 407
Internal audit		3 856	4 017	4 061	331	3 706	3 735	(29)	-1%	4 061
Community and public safety		85 981	86 267	91 953	6 081	79 017	83 952	(4 935)	-6%	91 953
Community and social services		10 640	10 837	10 456	809	9 245	9 586	(341)	-4%	10 456
Sport and recreation		10 868	8 212	10 622	531	8 706	9 491	(785)	-8%	10 622
Public safety		27 020	27 018	31 579	1 663	25 753	28 489	(2 737)	-10%	31 579
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	39 295	3 078	35 313	36 386	(1 073)	-3%	39 295
Economic and environmental services		204 683	244 558	226 290	9 025	207 238	213 610	(6 372)	-3%	226 290
Planning and development		24 985	23 442	21 076	1 037	15 599	19 701	(4 102)	-21%	21 076
Road transport		175 491	216 780	201 085	7 669	187 898	190 083	(2 186)	-1%	201 085
Environmental protection		4 207	4 337	4 129	319	3 741	3 826	(84)	-2%	4 129
Trading services		11 718	50 733	17 396	1 458	14 874	19 831	(4 957)	-25%	17 396
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	17 396	1 458	14 874	19 831	(4 957)	-25%	17 396
Other		1 587	1 575	1 554	170	1 419	1 398	22	2%	1 554
Total Expenditure - Functional	3	490 697	554 063	518 094	29 182	442 322	483 978	(41 656)	-9%	518 094
Surplus/ (Deficit) for the year		(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191%	5 124

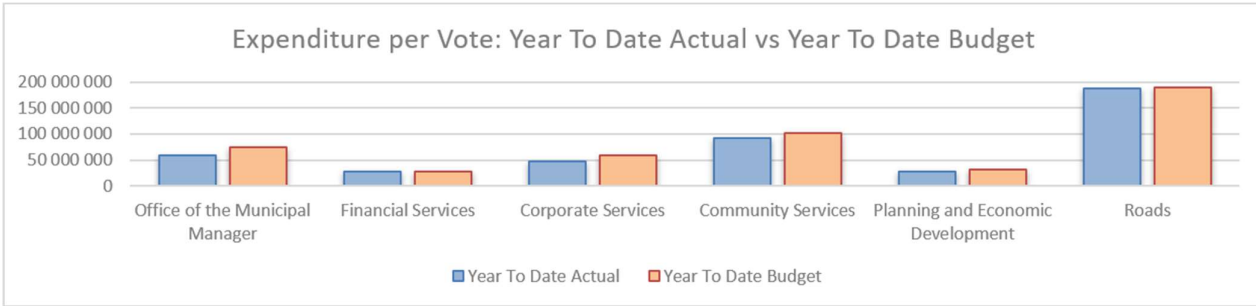
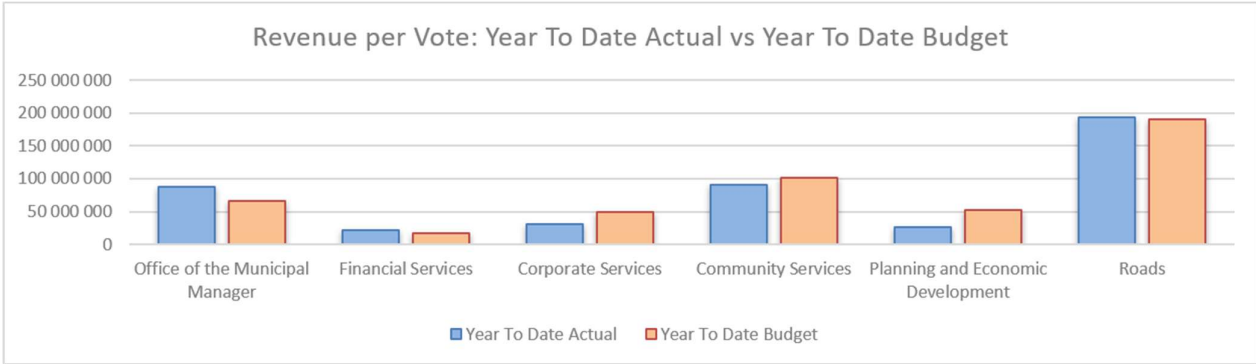
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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	(3 297)	87 591	66 180	21 411	32,4%	71 746
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	30 675	5 274	21 728	17 041	4 687	27,5%	30 675
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	38 821	1 814	24 372	35 548	(11 176)	-31,4%	38 821
Vote 6 - Corporate Services (cont)		13 184	9 644	15 205	538	6 437	13 289	(6 853)	-51,6%	15 205
Vote 7 - Community Services		3 038	57 341	53 607	118	48 984	49 944	(960)	-1,9%	53 607
Vote 8 - Community Services (cont)		17 801	80 194	51 906	4 911	42 063	51 121	(9 058)	-17,7%	51 906
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	(1)	2 936	2 819	117	4,1%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	16 729	786	14 118	14 760	(642)	-4,4%	16 729
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	40 367	21	8 962	34 490	(25 528)	-74,0%	40 367
Vote 12 - Roads		178 754	216 780	201 085	13 609	193 154	189 977	3 176	1,7%	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	23 774	450 345	475 170	(24 826)	-5,2%	523 218
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	85 137	68 361	70 144	4 848	50 163	65 169	(15 006)	-23,0%	70 144
Vote 2 - Office of the Municipal Manager (cont)		8 776	9 207	9 198	847	8 679	8 476	203	2,4%	9 198
Vote 3 - Financial Services		20 222	22 829	20 910	1 880	18 294	18 481	(187)	-1,0%	20 910
Vote 4 - Financial Services (cont)		6 510	6 448	10 418	516	9 905	9 224	681	7,4%	10 418
Vote 5 - Corporate Services		19 569	21 405	23 442	1 700	15 578	21 190	(5 613)	-26,5%	23 442
Vote 6 - Corporate Services (cont)		43 219	39 691	41 782	1 989	32 151	38 287	(6 135)	-16,0%	41 782
Vote 7 - Community Services		49 089	54 078	53 657	4 166	47 563	49 461	(1 899)	-3,8%	53 657
Vote 8 - Community Services (cont)		43 502	81 999	52 806	3 412	43 899	51 895	(7 996)	-15,4%	52 806
Vote 9 - Planning and Economic Development		8 102	3 113	4 453	584	5 249	3 899	1 349	34,6%	4 453
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	17 382	1 195	14 305	15 991	(1 686)	-10,5%	17 382
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	12 817	374	8 639	11 822	(3 183)	-26,9%	12 817
Vote 12 - Roads		108 914	134 114	120 513	6 728	110 082	116 388	(6 305)	-5,4%	120 513
Vote 13 - Roads (cont)		66 577	82 666	80 572	941	77 815	73 696	4 119	5,6%	80 572
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	490 697	554 063	518 094	29 182	442 322	483 978	(41 656)	-8,6%	518 094
Surplus/ (Deficit) for the year	2	(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191,1%	5 124

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) - M11 May

Description	Ref	Budget Year 2025/26							
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
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	-	4 787	4 787	5 583	(796)	-14%
Sale of Goods and Rendering of Services		13 544	21 280	35 230	162	15 444	31 260	(15 816)	-51%
Agency services		18 860	22 763	17 930	1 017	16 914	17 366	(442)	-3%
Interest									0%
Interest earned from Receivables		5 379	6 711	7 747	535	6 590	6 627	(36)	-1%
Interest from Current and Non Current Assets		16 541	14 385	8 588	235	5 204	8 549	(3 345)	-39%
Dividends									0%
Rent on Land		481	593	710	49	544	637	(93)	-15%
Rental from Fixed Assets		2 000	3 199	2 126	119	1 452	2 113	(661)	-31%
Licence and permits		-	165	165	6	90	139	(49)	-35%
Special rating levies									0%
Operational Revenue		179 345	217 188	199 673	13 854	192 959	188 967	3 992	2%
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	3 008	204 317	188 292	16 026	9%
Interest									0%
Fuel Levy									0%
Operational Revenue									0%
Gains on disposal of Assets		(172)	1 350	25 276	-	1 540	20 378	(18 839)	-92%
Other Gains		585	4 420	209	-	239	683	(444)	-65%
Discontinued Operations									0%
Total Revenue (excluding capital transfers and contributions)		459 233	554 413	518 468	23 774	450 081	470 582	(20 501)	-4%
Expenditure By Type									
Employee related costs		314 575	319 379	307 434	20 550	279 940	279 538	403	0%
Remuneration of councillors		13 953	15 251	15 980	1 183	11 530	15 032	(3 502)	-23%
Bulk purchases - electricity									0%
Inventory consumed		46 480	56 872	49 528	160	46 572	45 051	1 521	3%
Debt impairment		17 488	-	4 000	-	-	3 200	(3 200)	-100%
Depreciation and amortisation		7 565	11 095	8 191	(74)	5 875	7 866	(1 991)	-25%
Interest		435	136	420	-	-	352	(352)	-100%
Contracted services		28 206	47 207	55 157	2 783	38 484	49 539	(11 055)	-22%
Transfers and subsidies		8 904	1 017	1 337	107	778	1 117	(339)	-30%
Irrecoverable debts written off		1 614	1 650	3 000	-	-	2 593	(2 593)	-100%
Operational costs		47 210	100 401	69 962	4 474	59 142	77 098	(17 957)	-23%
Losses on Disposal of Assets		-	1 025	172	-	-	257	(257)	-100%
Other Losses		4 267	30	2 915	-	1	2 336	(2 334)	-100%
Total Expenditure		490 697	554 063	518 094	29 182	442 322	483 978	(41 656)	-9%
Surplus/(Deficit)		(31 464)	350	374	(5 408)	7 759	(13 396)	21 155	-158%
Transfers and subsidies - capital (monetary allocations)									
		2 563	3 000	4 750	-	264	4 588	(4 324)	-94%
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%
Surplus/(Deficit) after capital transfers & contributions		(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191%
Income Tax									0%
Surplus/(Deficit) after income tax		(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191%
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	(5 408)	8 023	(8 808)	16 831	-191%
Share of Surplus/Deficit attributable to Associates									0%
Intercompany/Parent subsidiary transactions									0%
Surplus/ (Deficit) for the year		(26 408)	3 350	5 124	(5 408)	8 023	(8 808)	16 831	-191%

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 - May 2026	Monthly actual - May 2025	Percentage increase/ (decrease)	Comment
Agency Services	1 016 547	1 778 395	-43%	Agency fee as per MOA with the Department of Infrastructure for the Roads function.
Interest from Current and Non-current Assets	235 358	1 335 986	-82%	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	535 485	767 875	-30%	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	13 854 117	16 163 479	-14%	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	119 131	117 215	2%	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	4 949 289	241 928	1946%	Includes revenue received from PetroSA for the management of their landfill site.
Licences or Permits	5 916	16 557	-64%	Decrease in revenue from Health Certificates issued.
Transfers and Subsidies - Operational	3 008 376	3 910 783	-23%	Recognition of grant revenue based on the expenditure incurred for conditional grants.
Grand Total	23 773 687	24 381 687	-2%	

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	16 913 746	17 355 696	97%	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	5 204 057	8 548 590	61%	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	6 590 418	6 626 719	99%	Interest on overdue debtor accounts.
Rent on Land	544 140	636 853	85%	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	192 959 124	188 967 275	102%	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	1 452 048	2 112 846	69%	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	20 231 255	31 259 675	65%	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	90 093	138 733	65%	Monetary difference is not significant.
Transfers and Subsidies - Capital	263 937	4 588 379	6%	Recognition of conditional grant revenue based on the grant expenditure incurred.
Transfers and Subsidies - Operational	204 317 195	188 291 673	109%	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	448 566 014	448 526 439	100%	

Agency services:

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

For the month ended 31 May 2026, the agency fee amounts to R1,016,547 (YTDA: R16,913,746 and YTDB: R17,355,696). 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 31 May 2026, the interest amounts to R235,358 (YTDA: R5,204,057 and YTDB: R8,548,590). There has been a decrease in the interest rates and lower cash balances that led to the lower interest received.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 May 2026 amounts to R535,485 (YTDA: R6,590,418 and YTDB: R6,626,719). The YTDA is in line with the YTDB.

Rent on Land:

The income received from rental on land amounts to R49,467 for the month ended 31 May 2026 (YTDA: R544,140 and YTDB: R636,853). 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 R13,854,117 for the month ended 31 May 2026 (YTDA: R192,959,124 and YTDB: R188,967,275). 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 31 May 2026 amounts to R119,131 (YTDA: R1,452,048 and YTDB: R2,112,846). The revenue is based on rental agreements entered for rental of buildings; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 31 May 2026 amounts to R4,949,289 (YTDA: R20,231,255 and YTDB: R31,259,675). 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 - May 2026	Monthly actual - May 2025	Percentage increase/ (decrease)	Comment
Contracted Services	2 783 305	1 798 208	55%	Increase in the following Contracted Services sub-categories - Consultants and Professional Services - Contractors - Outsourced Services
Depreciation and Amortisation	-73 750	-451 196	-84%	Depreciation based on the municipality's asset base during the reporting period. Correction journals were processed during the period which led to the negative balance.
Employee Related Cost	20 549 733	25 168 576	-18%	The decrease is in line with expectations due to current vacancies. Furthermore, the municipality has implemented a new payroll system. Review of the mSCOA configuration codes is being performed to ensure the accounting transaction is correctly reflected.
Inventory	-	-24 361	-100%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc). The municipality does not have fuel inventory in store after the transfer of the Roads function, therefore a decrease in the movement.
Inventory Consumed	159 730	3 165 887	-95%	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	8 479	-29 253	-129%	Monetary difference is not significant.
Operational Cost	4 465 082	8 429 657	-47%	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 - Roads SALGA Membership Fees - Workmens Compensation Fund
Remuneration of Councillors	1 182 609	1 175 686	1%	The low increase is in line with expectations due to current vacancies.
Transfers and Subsidies (Expenditure)	106 600	1 120 722	-90%	Grants paid as per business plan.
Grand Total	29 181 788	40 353 926	-28%	

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	38 483 537	49 538 509	78%	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	5 875 126	7 866 490	75%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	279 940 421	279 537 706	100%	YTDA and YTDB is aligned.
Inventory	-237 755	-178 665	133%	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	46 571 998	45 050 967	103%	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	-	2 592 500	0%	Based on reports submitted to council for approval of write-offs.
Operational Cost	59 141 604	77 098 454	77%	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	11 530 184	15 031 965	77%	The municipality has implemented a new payroll system. Review of the mSCOA configuration codes is being performed to ensure the accounting transaction is correctly reflected. The decrease is also due to current vacancies.
Transfers and Subsidies (Expenditure)	777 797	1 117 102	70%	Grants paid as per business plan.
Grand Total	442 082 912	477 655 028	93%	

Contracted services:

The contracted services for the month ended 31 May 2026 amounts to R2,783,305 (YTDA: R38,483,537 and YTDB: R49,538,509). 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 31 May 2026 amounts to -R73,750 (YTDA: R5,875,126 and YTDB: R7,886,490). Depreciation and amortisation are based on the municipality's asset base during the reporting period. Correction journals were processed during the period which led to the negative balance.

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

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 31 May 2026 amounted to R21,732,342 (YTDA: R291,470,605 and YTDB: R294,569,671) and represents 74% of the total monthly expenditure.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R159,730 (YTDA: R46,571,998 and YTDB: R45,050,967) for the month ended 31 May 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 31 May 2026 amounts to R4,475,361 (YTDA: R59,141,604 and YTDB: R77,098,454).

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

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

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

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 31 May 2026 amounts to R106,600 (YTDA: R777,797 and YTDB: R1,117,102). 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) - M11 May

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	156	(148)	-94%	174
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services (cont)		32	200	200	-	199	183	15	8%	200
Vote 7 - Community Services		508	2 500	4 250	-	264	4 088	(3 824)	-94%	4 250
Vote 8 - Community Services (cont)		46 357	106 071	67 622	5 623	26 050	66 514	(40 465)	-61%	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	5 623	26 521	70 943	(44 422)	-63%	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)	-	-	-	-	-
Total Capital single-year expenditure	4	5 484	-	-	(8 465)	-	-	-	-	-
Total Capital Expenditure		52 429	108 921	72 246	(2 842)	26 521	70 943	(44 422)	-63%	72 246
Capital Expenditure - Functional Classification										
Governance and administration		1 795	350	374	(8 465)	207	340	(132)	-39%	374
Executive and council		91	-	-	-	-	-	-	-	-
Finance and administration		1 704	350	374	(8 465)	207	340	(132)	-39%	374
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 817	3 000	4 750	-	264	4 588	(4 324)	-94%	4 750
Community and social services		941	2 500	4 250	-	264	4 088	(3 824)	-94%	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	5 623	26 050	66 014	(39 965)	-61%	67 122
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		45 817	105 571	67 122	5 623	26 050	66 014	(39 965)	-61%	67 122
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	52 429	108 921	72 246	(2 842)	26 521	70 943	(44 422)	-63%	72 246
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 934	3 000	4 750	-	264	4 588	(4 324)	-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	4 588	(4 324)	-94%	4 750
Borrowing		45 817	105 571	67 122	5 623	26 050	66 014	(39 965)	-61%	67 122
Internally generated funds	6	3 678	350	374	(8 465)	207	340	(132)	-39%	374
Total Capital Funding		52 429	108 921	72 246	(2 842)	26 521	70 943	(44 422)	-63%	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	26 049 737	Orders issued to suppliers	Weekly progress provided to Management Committee and standing agenda item in Council meetings
Totals			72 245 872	26 521 050		

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

Commitments against capital for the month May 2026			
72305230111	13	Hazardous Materials Equipment	493 966
71601330025	6	Hover Craft	1 381 073
74402100901	13	Landfill Site: PPE	24 166 582
Total Commitments			26 041 621

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	129 058	139 169
Trade and other receivables from exchange transactions		55 264	64 508	66 630	61 329	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	17 195	11 615
Other current assets		722	2 700	100	(312)	100
Total current assets		230 168	142 172	217 515	212 908	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	295 733	288 368
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	935	1 050	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	361 800	354 921
TOTAL ASSETS		517 422	579 751	572 436	574 709	572 436
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		6 373	13 255	7 175	6 373	7 175
Consumer deposits		1 336	660	–	4 972	–
Trade and other payables from exchange transactions		36 875	40 404	12 723	23 903	12 723
Trade and other payables from non-exchange transactions		1 298	640	1 298	4 287	1 298
Provision		32 980	24 793	23 600	30 874	23 600
VAT		10 134	8 983	10 134	15 235	10 134
Other current liabilities						
Total current liabilities		88 995	88 735	54 930	85 644	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	350 581	326 553
NET ASSETS	2	163 506	250 383	245 883	224 128	245 883
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		148 139	212 598	195 353	156 161	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	224 128	245 883

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
			31 May 2026	30 June 2025
Current Assets		212 908 387		220 813 011
Current Liabilities		85 643 544		73 118 336
Current ratio		2,49		3,02 times
Comment				
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities				
The norm is 1.5 - 2.1 times. As at 31 May 2026, GRDM's current ratio is 2,49 times, which is higher than the norm.				

Net debtor days:	((Gross Debtors - Bad debt Provision) / Actual Billed Revenue) x 365			
	Norm: 30 days			
			31 May 2026	30 June 2025
Debtors closing balance after bad debt prov (excl. Roads debtor)		15 530 201		15 172 669
Billed revenue (excl. Roads claim)		42 181 901		45 751 343
		<u>134</u>		<u>121</u> days
Comment				
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.				
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.				
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.				
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.				

Debt to Revenue Ratio:	(Total debt / Total revenue) x 100			
			31 May 2026	
Total debt		171 912 000		
Total revenue		450 344 877		
		38,17%		
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 38,17% 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			
			31 May 2026	
Interest paid		14 270 599		
Total expenditure		442 321 999		
		3,23%		
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 3,23% 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 - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	49 662	(0)	2 414	18 156	2 836	15 319	540%	(0)
Other revenue		122 283	52 598	68 656	2 398	16 262	67 489	(51 226)	-76%	68 656
Transfers and Subsidies - Operational		213 186	428 679	443 522	2 024	212 064	395 264	(183 200)	-46%	443 522
Transfers and Subsidies - Capital		5 979	3 000	4 750	-	3 000	4 588	(1 588)	-35%	4 750
Interest		-	12 679	8 588	427	(863)	8 549	(9 412)	-110%	8 588
Dividends								-		
Payments										
Suppliers and employees		(305 840)	(538 018)	(496 312)	(49 585)	(384 612)	(454 879)	(70 267)	15%	(496 312)
Interest		(16 807)	(136)	(88)	-	(12 895)	(86)	12 809	-14869%	(88)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 801	8 464	29 116	(42 322)	(148 888)	23 761	172 649	727%	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)	(6 467)	(17 260)	(70 943)	(53 682)	76%	(72 246)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 381)	(108 906)	(72 230)	(6 467)	(17 260)	(70 943)	(53 682)	76%	(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	-	4	3 636	(1 336)	4 972	-372%	-
Payments										
Repayment of borrowing		-	(12 037)	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		64 336	107 179	-	4	3 636	(1 336)	(4 972)	372%	-
NET INCREASE/ (DECREASE) IN CASH HELD		39 756	6 737	(43 114)	(48 785)	(162 513)	(48 518)			(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	106 226	(7 502)	106 493			111 897

The municipal bank balance at 31 May 2026 totals R51,983,999. The fixed investments totals R61,390,114 with call account deposits of R5,036,030. Total cash available at month-end is therefore R118,410,143.

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

REPORTING MONTH: 31 MAY 2026		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 May 2026	80 164 031	51 983 999
Other Cash & Cash Equivalents: Short term deposits	61 015 387	61 390 114
Other Cash & Cash Equivalents: Call accounts	5 005 531	5 036 030
Total Cash & Cash Equivalents	146 184 949	118 410 143
LESS:	194 224 840	174 121 010
Unspent Conditional Grants	4 981 599	4 286 821
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	26 934 622	23 902 508
Consumer Deposits	4 968 381	4 972 497
YTD Unspent Capital budget	98 538	132 453
YTD Unspent Operational budget	39 003 841	41 656 397
Equitable share received in advance	26 888 571	13 444 286
YTD Unspent Landfill Site Borrowing	47 661 792	42 038 554
Sub total	-48 039 891	-55 710 868
PLUS:	68 871 208	63 334 761
VAT Receivable/ (Payable)	2 764 992	1 959 673
Receivable Exchange	25 647 260	15 530 201
Department of Infrastructure	40 458 955	45 844 887
	20 831 316	7 623 893
LESS OTHER MATTERS:		
Capital Replacement Reserve	9 213 054	9 213 054
Employee Benefits Reserves	46 254 144	46 254 144
Sub Total	-34 635 882	-47 843 305
LESS: CONTINGENT LIABILITIES	970 000	970 000
Labour disputes	970 000	970 000
Recalculated available cash balance	-35 605 882	-48 813 305
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	22 304 862	21 456 336

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2025/26									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	341	344	343	344	342	343	2 471	17 577	22 105	21 078	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	17 142	18 981	3 135	260	570	422	9 841	39 932	90 283	51 024	-	-
Total By Income Source	2000	17 483	19 325	3 479	604	913	765	12 311	57 520	112 399	72 113	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	153	500	35	36	36	36	291	4 993	6 079	5 391	-	-
Commercial	2300	14 530	18 583	380	375	374	444	2 710	45 761	83 159	49 666	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	2 800	241	3 064	192	502	285	9 311	6 766	23 161	17 056	-	-
Total By Customer Group	2600	17 483	19 325	3 479	604	913	765	12 311	57 520	112 399	72 113	-	-

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

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

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

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

Debt owing by Government Institutions

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

CURRENT	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	16 696 389,84	32 561 305,06	439 159,68	95 149,95	15 683 031,35	65 475 035,88	64 207 451,06	1 267 584,82

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	-	399,96	39 180,05	-	-	39 580,01	17 073,10	22 506,91	N/A
84000151	BITOU MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000210	BITOU MUNICIPALITY	-	492,14	41 074,49	73,59	8 193,09	49 833,31	80 026,33	(30 193,02)	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	-	18 164,02	14,02	14,02	1 387,05	19 579,11	16 272,50	3 306,61	N/A
		-	19 056,12	80 268,56	87,61	9 750,35	109 162,64	129 083,74	(19 921,10)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 407,78	3 407,78	3 407,78	558 757,47	568 980,81	333 822,87	235 157,94	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	22,05	22,05	22,05	2 980,73	3 046,88	2 159,88	887,00	Interest to be included in Quarter 3 write-off report
84000166	GEORGE MUNICIPALITY	-	11,57	11,57	11,57	1 564,65	1 599,36	1 133,78	465,58	Interest to be included in Quarter 3 write-off report
84000211	GEORGE MUNICIPALITY	-	565,78	55 423,04	-	-	55 988,82	(18 066,88)	74 055,70	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	-	110 550,00	2 526,56	2 526,56	5 053,12	120 656,24	-	120 656,24	N/A - interest was written-off
84000593	GO GEORGE	-	20,18	20,18	20,18	3 761,79	3 822,33	1 976,58	1 845,75	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	415 801,70	426 077,90	335 549,42	90 528,48	New account issued
		(1 620,64)	118 002,76	64 836,58	9 413,54	993 125,48	1 183 757,72	665 375,69	518 382,03	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 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	-	41 712,77	439,37	-	-	42 152,14	21 476,16	20 675,98	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	319,88	0,01	-	-	319,89	-	319,89	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	6 893,34	-	-	-	6 893,34	6 893,34	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	(0,00)	0,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000887	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	499,10	(499,10)	N/A
84000915	HESSEQUA MUNICIPALITY	-	212,35	212,35	212,35	23 657,00	24 294,05	20 801,13	3 492,92	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	-	-	-	-	28,14	28,14	919,26	(891,12)	
84001104	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	4 364,45	(4 364,45)	
		-	49 138,34	651,73	212,35	25 966,06	75 968,48	777 984,45	(702 015,97)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IQR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	-	-	No
37001111	KANNALAND MUNISIPALITEIT	-	8 969,31	8 969,31	8 969,31	1 545 998,02	1 572 905,95	878 626,39	694 279,56	IQR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	315,50	315,50	315,50	41 839,30	42 785,80	7 514,80	35 271,00	IQR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 161,88	8 659,07	1 084,56	160 086,53	170 992,04	97 786,95	73 205,09	IQR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	76,71	76,71	76,71	13 608,12	13 838,25	55 821,24	(41 982,99)	IQR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	194,56	194,56	194,56	32 134,08	32 717,76	92 718,75	(60 000,99)	IQR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNICIPALITY	-	-	-	-	-	-	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNICIPALITY	-	1 264,61	15 029,39	1 122,65	176 971,07	194 387,72	13 017,86	181 369,86	IQR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	569,84	569,84	569,84	101 082,98	102 792,50	53 762,04	49 030,46	IQR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	946,50	946,50	946,50	153 913,01	156 752,51	5 973,56	150 778,95	IQR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	502,22	502,22	502,22	87 418,65	88 925,31	4 986,38	83 938,93	IQR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	132,89	132,89	132,89	19 323,75	19 722,42	3 165,98	16 556,44	IQR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	548,82	548,82	548,82	76 426,62	78 073,08	42 740,87	35 332,21	IQR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	60,98	60,98	60,98	8 287,12	8 470,06	7 914,98	555,08	IQR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	50,90	50,90	50,90	6 807,52	6 960,22	203,93	6 756,29	IQR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	32,32	32,32	32,32	3 995,78	4 092,74	1 128,20	2 964,54	IQR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	-	436,31	436,31	436,31	53 942,58	55 251,51	1 079,47	54 172,04	IQR Process initiated for signature - to be resubmitted
84000826	KANNALAND MUNICIPALITY	-	80,80	80,80	80,80	9 807,99	10 050,39	135,13	9 915,26	IQR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	-	2,08	2,08	2,08	238,70	244,94	274,78	(29,84)	IQR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	-	11,52	11,52	11,52	1 308,00	1 342,56	1 085,75	256,81	IQR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	-	11,02	11,02	11,02	1 239,55	1 272,61	1 660,57	(387,96)	IQR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	-	1,38	1,38	1,38	155,16	159,30	4 981,69	(4 822,39)	IQR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	-	2,81	2,81	2,81	312,53	320,96	3 321,12	(3 000,16)	IQR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	-	11,08	11,08	11,08	1 223,03	1 256,27	1 625,96	(369,69)	IQR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	-	16,95	16,95	16,95	1 852,58	1 903,43	2 191,61	(288,18)	IQR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	-	50,86	50,86	50,86	5 557,71	5 710,29	2 524,05	3 186,24	IQR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 669,16	3 770,86	-	3 770,86	
84000969	KANNALAND MUNICIPALITY	-	16,60	16,60	16,60	1 796,35	1 846,15	-	1 846,15	
84000974	KANNALAND MUNICIPALITY	-	22,37	22,37	22,37	2 421,26	2 488,37	-	2 488,37	
84000976	KANNALAND MUNICIPALITY	-	25,77	25,77	25,77	2 788,54	2 865,85	-	2 865,85	
84000987	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 597,20	3 698,90	3 321,12	377,78	
84001039	KANNALAND MUNICIPALITY	-	14,77	14,77	14,77	1 506,08	1 550,39	1 446,70	103,69	
84001064	KANNALAND MUNICIPALITY	-	21,65	21,65	21,65	2 179,76	2 244,71	2 121,14	123,57	
84001063	KANNALAND MUNICIPALITY	-	27,13	27,13	27,13	2 738,80	2 820,19	2 657,41	162,78	
		-	15 647,94	36 909,91	15 428,66	2 524 227,53	2 592 214,04	1 342 985,44	1 249 228,60	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
3890007	KNYSNA MUNISIPALITEIT	-	574,05	51 001,55	53,96	6 854,32	58 483,88	53 548,66	4 935,22	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	-	290,61	25 209,60	33,60	3 579,70	29 113,51	22 067,93	7 045,58	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	-	51 382,24	232,24	232,24	23 177,28	75 024,00	113 332,50	(38 308,50)	N/A
84001084	KNYSNA MUNICIPALITY	-	578,53	578,53	578,53	57 250,53	58 986,12	56 672,00	2 314,12	
		-	52 825,43	77 021,92	898,33	90 861,83	221 607,51	245 621,09	(24 013,58)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	N/A
84000215	MOSELBAY MUNICIPALITY	-	-	512,12	-	-	512,12	56 501,98	(55 989,86)	N/A - interest was written-off
84000270	MOSELBAY MUNICIPALITY	-	-	-	-	67,59	67,59	6 239,30	(6 171,71)	New AQMP project - awaiting budget allocation for payment
84000274	MOSELBAY MUNICIPALITY	-	-	-	-	-	-	-	-	No
84000555	MOSEL BAY MUNICIPALITY	-	210 000,42	450,42	450,42	44 939,69	255 840,95	274 620,00	(18 779,05)	N/A - interest was written-off
38900009	MOSEL BAY MUNICIPALITY	-	527,91	0,01	-	-	527,92	60 769,57	(60 241,65)	Payment received 20250619
84001076	MOSEL BAY MUNICIPALITY	-	46,90	46,90	46,90	4 687,84	4 828,54	4 594,04	234,50	
		-	210 575,23	1 009,45	497,32	49 695,12	261 777,12	402 724,89	(140 947,77)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	-	-	N/A
38900010	ODTSHOORN MUNISIPALITEIT	-	510,42	50 000,77	-	-	50 511,19	-	50 511,19	N/A - interest for write-off
84000216	ODTSHOORN MUNICIPALITY	-	340,05	-	-	-	340,05	(13 924,41)	14 264,46	N/A
84000269	ODTSHOORN MUNICIPALITY	-	-	-	-	694,34	694,34	64 093,33	(63 398,99)	N/A - new account for health services rendered
84000486	ODTSHOORN MUNICIPALITY	-	9 987,79	9 987,79	9 987,79	1 535 469,98	1 565 433,35	978 395,78	587 037,57	IGR approval obtained & files submitted for recovery
84000556	ODTSHOORN MUNICIPALITY	-	110 550,00	-	-	2 290,76	112 840,76	-	112 840,76	N/A - interest to be included in write-off report
84000636	ODTSHOORN MUNICIPALITY	-	2 472,25	2 472,25	2 472,25	341 119,51	348 536,26	242 179,20	106 357,06	IGR approval obtained & files submitted for recovery
84000919	ODTSHOORN MUNICIPALITY	-	48,25	48,25	48,25	5 375,03	5 519,78	4 726,16	793,62	NO - new account
		-	123 908,76	62 509,06	12 508,29	1 884 949,62	2 083 875,73	1 275 470,06	808 405,67	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	-	91,42	2 543,85	-	-	2 635,27	2 124,44	510,83	No
		-	91,42	2 543,85	-	-	2 635,27	2 124,44	510,83	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
37000924		-	-	-	-	1 100 836,24	1 100 836,24	550 418,12	550 418,12	N/A include in debt write-off report
37001073	ESKOM HOLDINGS SOC LTD	-	-	-	-	37 573,90	37 573,90	18 786,95	18 786,95	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	-	35 792,98	35 792,98	35 792,98	6 345 876,40	6 453 255,34	3 506 251,54	2 947 003,80	Matter was escalated via the GRDM Office of the Executive Mayor to the Deputy Minister of Energy
84000381	ESKOM	-	8 248,44	8 248,44	8 248,44	1 097 519,57	1 122 264,89	1 589 503,01	(467 238,12)	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
84001240	ESKOM	-	2 173,44	-	-	-	2 173,44	2 173,44	-	
		-	46 214,86	44 041,42	44 041,42	8 581 806,11	8 716 103,81	5 667 133,06	3 048 970,75	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	-	1 655,32	1 655,32	1 655,32	236 441,04	241 407,00	162 154,11	79 252,89	IGR process to be initiated in March 2025
		-	1 655,32	1 655,32	1 655,32	236 441,04	241 407,00	162 154,11	79 252,89	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000527	SANRAL	-	65,36	65,36	65,36	8 720,51	8 916,59	4 226,58	4 690,01	IGR approval obtained & files submitted for recovery
		-	65,36	65,36	65,36	8 720,51	8 916,59	4 226,58	4 690,01	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000404	LT COL XOTYENI	-	24,74	24,74	24,74	4 022,14	4 096,36	2 423,50	1 672,86	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	46,41	46,41	46,41	6 822,82	6 962,05	4 546,59	2 415,46	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE STATION	-	10,11	10,11	10,11	1 352,56	1 382,89	990,79	392,10	IGR approval obtained & files submitted for recovery
		-	81,26	81,26	81,26	12 197,52	12 441,30	7 960,88	4 480,42	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	16 980 912,50	28 863 974,03	-	-	-	45 844 886,53	45 844 886,53	-	No - Roads Agency Debtor for monthly claims to Province
		16 980 912,50	28 863 974,03	-	-	-	45 844 886,53	45 844 886,53	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000600	DIST ROADS ENGINEER TPW	-	-	-	-	-	-	-	-	No - internal transfers to be processed between bank accounts
84000615	PROVINCIAL ROADS WORKS	-	-	-	-	29 044,80	29 044,80	-	29 044,80	No - internal transfers to be processed between bank accounts
84000764	DISTRICT ROADS ENGINEER	-	-	-	-	639,91	639,91	-	639,91	No - internal transfers to be processed between bank accounts
84000954	ROAD DISTRICT ENGINEERS	-	-	-	-	-	-	12 550,24	(12 550,24)	
		-	-	-	-	29 684,71	29 684,71	12 550,24	17 134,47	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	(282 902,02)	-	-	-	-	(282 902,02)	46 892,00	(329 794,02)	No - monthly medical recovery claims
84000882	LADISMITH PHC CLINIC	-	-	-	-	-	-	-	-	N/A - recovery of interest requested for write-off
84000883	VAN WYKSDORP SHC CLINIC	-	-	-	-	-	-	-	-	N/A - recovery of interest requested for write-off
		(282 902,02)	-	-	-	-	(282 902,02)	46 892,00	(329 794,02)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 093,04	1 093,04	1 093,04	156 126,33	159 405,45	107 073,36	52 332,09	No - discussion in process with institution
84000629	DFFE	-	304,90	304,90	304,90	41 674,36	42 589,06	29 867,80	12 721,26	No - discussion in process with institution
84000799	DFFE	-	1 983,81	1 983,81	1 983,81	245 263,55	251 214,98	194 332,28	56 882,70	No - discussion in process with institution
84000800	DFFE	-	161,60	161,60	161,60	19 978,78	20 463,58	15 829,95	4 633,63	No - discussion in process with institution
84000854	DFFE	-	129,28	129,28	129,28	15 402,55	15 790,39	12 663,96	3 126,43	No - discussion in process with institution
		-	3 672,63	3 672,63	3 672,63	478 445,57	489 463,46	359 767,35	129 696,11	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000475	CALITZDORP HIGH	-	-	-	-	-	-	-	-	No
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38200071	PETRO SA PTY LTD	-	-	-	-	-	-	-	-	N/A - interest to be included in write-off
84000830	PETRO SA	-	-	-	-	-	-	-	-	Fire Debtor
84000991	PETRO SA	-	3 017 818,44	-	-	-	3 017 818,44	6 545 055,81	(3 527 237,37)	
		-	3 017 818,44	-	-	-	3 017 818,44	6 545 055,81	(3 527 237,37)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 217,76	2 217,76	2 217,76	274 188,04	280 841,32	217 250,31	63 591,01	N/A - awaiting payment
		-	2 217,76	2 217,76	2 217,76	274 188,04	280 841,32	217 250,31	63 591,01	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	59,43	59,43	59,43	7 214,59	7 392,88	5 822,15	1 570,73	N/A - awaiting payment
		-	59,43	59,43	59,43	7 214,59	7 392,88	5 822,15	1 570,73	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000811	EMS WESTERN CAPE	-	-	-	-	-	-	-	-	to be written-off
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	869,61	869,61	869,61	103 607,32	106 216,15	85 185,86	21 030,29	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 317,68	2 317,68	2 317,68	258 208,24	265 161,28	227 037,80	38 123,48	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	20 051,06	20 652,83	19 649,88	1 002,95	-
84001074	CAPE NATURE	-	723,16	723,16	723,16	72 286,32	74 455,80	70 840,00	3 615,80	-
		-	4 111,04	4 111,04	4 111,04	454 152,94	466 486,06	402 713,54	63 772,52	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000911	CASIDRA FARM	-	-	-	-	-	-	-	-	Process for payment verification confirmed by CASIDRA
		-	-	-	-	-	-	-	-	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	-	199,63	199,63	199,63	21 604,33	22 203,22	19 555,09	2 648,13	
		-	199,63	199,63	199,63	21 604,33	22 203,22	19 555,09	2 648,13	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	-	513,19	50 271,30	-	-	50 784,49	26 409,95	24 374,54	NO - new account
		-	513,19	50 271,30	-	-	50 784,49	26 409,95	24 374,54	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38900008	LAINGSBURG MUNICIPALITY	-	54,31	-	-	-	54,31	5 320,19	(5 265,88)	NO - new account
		-	54,31	-	-	-	54,31	5 320,19	(5 265,88)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 May 2026	Original Capital: levied	Interest on account:	IGR Process:
38900003	SENTRAAAL-KAROO DM	-	71,80	7 033,47	-	-	7 105,27	7 033,47	71,80	NO - new account
84001238	SENTRAAAL-KAROO DM	-	31 350,00	-	-	-	31 350,00	-	-	
		-	31 421,80	7 033,47	-	-	38 455,27	38 383,47	71,80	

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13	24	69	-	4	-	47	766	923	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	13	24	69	-	4	-	47	766	923	-	

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 May 2026	Movements for the month			Balance as at 31 May 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
<i>Standard Bank</i>	30 512 630,14	-	-	189 184,93	30 701 815,07	189 184,93	1 532 032,20
<i>ABSA</i>	18 305 299,73	-	-	112 670,14	18 417 969,86	112 670,14	1 346 163,28
<i>African Bank</i>	12 197 457,53	-	-	72 871,23	12 270 328,77	72 871,23	2 336 196,97
BANK DEPOSITS	61 015 387,40	-	-	374 726,30	61 390 113,70	374 726,30	5 214 392,45

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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:										
Operating Transfers and Grants										
National Government:		187 442	194 162	194 162	580	193 317	164 548	28 768	17,5%	194 162
Local Government Equitable Share		182 224	188 026	188 026	-	188 026	158 924	29 102	18,3%	188 026
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		952	1 000	1 000	34	587	917	(330)	-36,0%	1 000
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	232	2 047	2 102	(55)	-2,6%	2 293
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	313	2 657	2 606	51	2,0%	2 843
Provincial Government:		957	1 000	1 000	70	704	921	(217)	-23,5%	1 000
Capacity Building (Monetary)		957	1 000	1 000	70	704	921	(217)	-23,5%	1 000
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		23 006	19 342	25 652	2 358	10 296	22 822	(12 526)	-54,9%	25 652
<i>Other Grants Received</i>		23 006	19 342	25 652	2 358	10 296	22 822	(12 526)	-54,9%	25 652
Total Operating Transfers and Grants	5	211 404	214 504	220 814	3 008	204 317	188 292	16 026	8,5%	220 814
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		5 057	3 000	4 750	-	264	4 588	(4 324)	-94,2%	4 750
<i>Infrastructure (Monetary)</i>		-	-	-	-	-	-	-	-	-
<i>Infrastructure (In Kind)</i>		2 493	-	-	-	-	-	-	-	-
<i>Capacity Building (Monetary)</i>		2 563	3 000	4 750	-	264	4 588	(4 324)	-94,2%	4 750
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	5 057	3 000	4 750	-	264	4 588	(4 324)	-94,2%	4 750
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 461	217 504	225 564	3 008	204 581	192 880	11 701	6,1%	225 564

7.2 Supporting Table SC7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	15 134	191 440	203 265	(11 826)	-5,8%	220 665
Local Government Equitable Share		185 519	216 215	214 529	14 553	186 248	198 069	(11 821)	-6,0%	214 529
Energy efficiency and demand side management grant		(1)	-	-	-	-	-	-	-	-
Local government financial management grant		900	1 000	1 000	36	592	592	0	0,0%	1 000
Municipal systems improvement grant		-	-	-	-	-	-	-	-	-
Public transport network grant		-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant		1 545	2 293	2 293	232	2 053	2 102	(49)	-2,3%	2 293
Rural roads assets management systems grant		2 588	2 843	2 843	313	2 547	2 502	45	1,8%	2 843
Provincial Government:		178 749	216 437	200 452	7 457	186 834	189 525	(2 690)	-1,4%	200 452
Infrastructure (Monetary)		171 786	212 955	196 420	7 342	183 984	185 841	(1 858)	-1,0%	196 420
Capacity Building (Monetary)		6 963	3 482	4 032	115	2 851	3 684	(833)	-22,6%	4 032
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		18 574	16 860	22 620	782	9 539	19 999	(10 460)	-52,3%	22 620
Expenditure on Other Grants		18 574	16 860	22 620	782	9 539	19 999	(10 460)	-52,3%	22 620
Total operating expenditure of Transfers and Grants:		387 875	455 648	443 738	23 373	387 813	412 789	(24 976)	-6,1%	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	4 588	(4 324)	-94,2%	4 750
Infrastructure (Monetary)		-	-	-	-	-	-	-	-	-
Infrastructure (In Kind)		-	-	-	-	-	-	-	-	-
Capacity Building (Monetary)		2 934	3 000	4 750	-	264	4 588	(4 324)	-94,2%	4 750
Capacity Building (In Kind)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Expenditure on Other Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		2 934	3 000	4 750	-	264	4 588	(4 324)	-94,2%	4 750
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		390 809	458 648	448 488	23 373	388 077	417 377	(29 300)	-7,0%	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 - M11 May

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 568	10 724	11 621	234	7 170	10 910	(3 740)	-34%	11 621
Pension and UIF Contributions		559	534	560	42	357	522	(165)	-32%	560
Medical Aid Contributions		129	130	139	187	290	129	161	124%	139
Motor Vehicle Allowance		2 530	2 001	1 005	30	1 097	1 055	42	4%	1 005
Cellphone Allowance		1 102	995	995	86	866	924	(57)	-6%	995
Housing Allowances		-	41	-	-	-	7	(7)	-100%	-
Other benefits and allow ances		65	825	1 659	603	1 750	1 485	265	18%	1 659
Sub Total - Councillors		13 953	15 251	15 980	1 183	11 530	15 032	(3 502)	-23%	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	195	3 500	6 337	(2 838)	-45%	7 920
Pension and UIF Contributions		762	529	493	35	349	434	(85)	-20%	493
Medical Aid Contributions		265	300	275	15	231	252	(22)	-9%	275
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		586	1 056	1 328	-	794	1 167	(373)	-32%	1 328
Motor Vehicle Allowance		1 444	3 015	3 951	238	3 373	3 574	(201)	-6%	3 951
Cellphone Allowance		137	147	257	-	92	223	(131)	-59%	257
Housing Allowances		180	192	100	5	95	84	11	13%	100
Other benefits and allow ances		25	26	116	7	46	96	(50)	-52%	116
Payments in lieu of leave		-	188	-	-	-	22	(22)	-100%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allow ance		89	-	114	-	154	118	35	30%	114
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 180	10 510	14 555	496	8 633	12 308	(3 675)	-30%	14 555
% increase	4		14,5%	58,5%						58,5%
Other Municipal Staff										
Basic Salaries and Wages		188 027	191 209	185 720	15 546	171 941	168 147	3 794	2%	185 720
Pension and UIF Contributions		30 263	33 631	32 409	2 493	28 586	29 283	(697)	-2%	32 409
Medical Aid Contributions		37 523	36 702	29 117	1 957	21 795	26 734	(4 938)	-18%	29 117
Overtime		5 244	2 731	3 796	(831)	5 447	3 413	2 034	60%	3 796
Performance Bonus		16 385	14 138	15 020	(218)	15 051	14 784	266	2%	15 020
Motor Vehicle Allowance		13 597	14 020	12 504	1 167	11 845	11 502	343	3%	12 504
Cellphone Allowance		142	124	126	21	148	117	32	27%	126
Housing Allowances		2 785	2 707	2 437	194	2 232	2 221	11	0%	2 437
Other benefits and allow ances		6 269	6 124	5 975	215	6 506	5 478	1 028	19%	5 975
Payments in lieu of leave		3 821	5 949	5 305	(630)	5 414	5 046	367	7%	5 305
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		788	1 073	-	89	1 795	118	1 677	1427%	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allow ance		549	461	470	52	548	388	160	41%	470
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		305 394	308 870	292 879	20 054	271 308	267 230	4 078	2%	292 879
% increase	4		1,1%	-4,1%						-4,1%
Total Parent Municipality		328 528	334 630	323 413	21 732	291 471	294 570	(3 099)	-1%	323 413

Remuneration related expenditure for the month ended 31 May 2026 amounted to R21,732,342.

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

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

Section 9 – Municipal manager’s quality certification



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 25/26
Date: 09 June 2026

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

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE


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

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

for the month ended **31 May 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 9/6/2026