Notice is hereby given in terms of Section 29 of the Local Government: Municipal Structures Act, Act 117 of 1998, that a **COUNCIL MEETING** of the 2021/2026 term of the Garden Route District Municipality will be held at the CA Robertson Council Chambers and via Zoom on **TUESDAY, 28 JULY 2026** at **11:00** to consider the items as set out in the agenda.

Kennis geskied hiermee ingevolge Artikel 29 van die Wet op Plaaslike Regering: Munisipale Strukture,1998, Wet 117 van 1998, dat ***'n RAADSVERGADERING*** *van die 2021/2026 termyn van die Garden Route Distriksmunisipaliteit gehou sal word in die CA Robertson Raadsaal en via Zoom op* ***DINSDAG, 28 JULIE 2026*** *om* ***11:00*** *ten einde oorweging aan die items soos in die agenda uiteengesit, te skenk.*

Kukhutshwe isaziso ngokwemiqathango yoMhlathi 29 woRhulumente Basekhaya: Umthetho Wezolawulo loMasipala, 1998, uMthetho 117 wango 1998, sokuba **INTLANGANISO YEBHUNGA** yexesha lika 2021/2026 loMasipala Wesithili se Garden Route izakubanjelwa kwiGumbi leBhunga CA Robertson nango ngo Zoom **NGOLWESIBINI, 28 KWEYEKHALA 2026** ngentsimbi ye **11:00** ukuqwalasela imiba ebekwe kwi agenda.

ALD GR WOLMARANS
SPEAKER
SPEAKER
SOMLOMO

MG STRATU
Municipal Manager
Munisipale Bestuurder
Mphathi Masipala

Date: 22 JULY 2026
ADDENDUM

AGENDA

1. **<u>OPENING AND WELCOMING / *OPENING EN VERWELKOMING* / UVULO NOLWAMKELO</u>**

2. **<u>EVACUATION PROCEDURES / *ONTRUIMINGSPROSEDURES* / INKQUBO YOKUFUDUSWA.</u>**

3. **<u>SILENT PRAYER (MEDITATION) / *STILLE GEBED (MEDITASIE)* / UMTHANDAZO OTHULEYO</u>**

4. **<u>ATTENDANCE OF MEMBERS / *BYWONING VAN LEDE* / AMALUNGU AKHOYO</u>**

   4.1 **<u>COUNCILLORS PRESENT / *RAADSLEDE TEENWOORDIG* /OOCEBA ABAKHOYO</u>**

   4.2 **<u>COUNCILLORS WITH LEAVE / *RAADSLEDE MET VERLOF* / OOCEBA ABAKWIKHEFU</u>**

   4.3 **<u>COUNCILLORS WITHOUT LEAVE / *RAADSLEDE SONDER VERLOF* / *OOCEBA* ABANGEKHO KWIKHEFU</u>**

5. **<u>NOTING OF THE PROVISIONS OF SCHEDULE 7 (CODE OF CONDUCT FOR COUNCILLORS) OF THE LOCAL GOVERNMENT MUNICIPAL STRUCTURES AMENDMENT ACT, 2021 / *KENNISNAME VAN DIE VOORSKRIFTE VAN SKEDULE 7 (GEDRAGSKODE VIR RAADSLEDE) VAN DIE PLAASLIKE REGERING MUNISIPALE AANGEPASTE STRUKTURE WET, 2021* / UQWALASELO LWEMITHETHO-NEMIMISELO YOLUHLU 7 (INDLELA YOKUZIPHATHA KOOCEBA) LOMTHETHO WORHULUMENTE BASEKHAYA WESIMO SOMASIPALA OLUNGISIWEYO WANGO 2021</u>**

6. **<u>DISCLOSURE OF INTERESTS BY COUNCILLORS AND OFFICIALS / *VERKLARING VAN BELANGE DEUR RAADSLEDE EN AMPTENARE* / UKUCHAZWA KOMDLA NGOOCEBA KUNYE NAMAGOSA</u>**

7	**COMMUNICATIONS BY THE SPEAKER / *MEDEDELINGS DEUR DIE SPEAKER* / UNXIBELELWANO LUKASOMLOMO**
8	**COMMUNICATIONS BY THE EXECUTIVE MAYOR / *MEDEDELINGS DEUR DIE UITVOERENDE BURGEMEESTER* / UNXIBELELWANO LUKA SODOLOPHU**
9.	**COMMUNICATIONS BY THE MUNICIPAL MANAGER / *MEDEDELINGS DEUR DIE MUNISIPALE BESTUURDER* / UNXIBELELWANO LOMPHATHI MASIPALA**

	ITEMS FOR DISCUSSION / *ITEMS VIR BESPREKING* / IINGONGOMA EMAZIXOXWE	
	SECTION B **REPORTS FROM THE EXECUTIVE MAYOR / *VERSLAE VANAF DIE UITVOERENDE BURGEMEESTER* / IMIBA EVELA KUSODOLOPHU**	
B.2	**FIRST ADJUSTMENTS BUDGET 2026/2027 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / *EERSTE AANSUIWERINGSBEGROTING 2026/2027 MEDIUM TERMYN EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR)* /** *Refer Report from the Executive Mayor (Ald M Kruger)*	**4 – 130**

DISTRICT COUNCIL **28 JULY 2026**

1. FIRST ADJUSTMENTS BUDGET 2026/2027 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / EERSTE A*ANSUIWERINGSBEGROTING 2026/2027 MEDIUM TERMYN EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR)* /

(6/18/7)

23 July 2026

REFER REPORT FROM THE EXECUTIVE MAYOR (ALD M KRUGER)

2. PURPOSE OF THE REPORT

The report is tabled to council in terms of section 28(2) (Municipal Adjustments Budgets) as required in terms of the Municipal Finance Management Act 56 of 2003.

3. DELEGATED AUTHORITY

Council

4. EXECUTIVE SUMMARY

The Municipal Budget and Reporting Regulations (MBRR) regulation 23(3) states –

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

This sub regulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments through an adjustments budget are approved for spending as soon as possible to minimise the possibility of underspending.

The GRDM received additional funds regarding the **Roads Department** to the amount of **R14,103,930** from the **Western Cape Department of Infrastructure**.

These adjustments must be brought into the 2026/27 budget by means of an Adjustments Budget tabled to Council for approval.

5. RECOMMENDATIONS

That Council take the following resolutions:

(1) That the First Adjustments Budget of Garden Route District Municipality for the financial year 2026/2027 as set out in the schedules contained in Section 4 be **approved:**

i. Table B1 Adjustments Budget Summary;

ii. Table B2 Adjustments Budget Financial Performance (by functional classification);

iii. Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote);

iv. Table B4 Adjustments Budget Financial Performance (revenue and expenditure); and

v. Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)

(2) Council approves the Adjustment Operating Expenditure Budget of **R337,770,674.**

(3) Council approves the Adjustment Operating Revenue Budget of **R340,824,681.**

(4) Council approves the Adjustment Capital Budget of **R66,987,388.**

(5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2026/27 financial year be compiled and tabled to the Executive Mayor for approval.

(6) Council resolves that the implementation date of the Adjustments Budget shall be 1 July 2026, to ensure alignment with the Memorandum of Agreement (MOA) entered into with the Department of Infrastructure (DOI).

<u>AANBEVELINGS</u>

Dat die Raad die volgende resolusies aanvaar:

(1) Dat die Eerste Aangepaste Begroting van Garden Route Distriksmunisipaliteit vir die finansiële jaar 2026/2027 soos vervat in die skedules van Seksie 4 goedgekeur word:

- *i. Tabel B1 Aangepaste Begrotings Opsomming;*
- *ii. Tabel B2 Aangepaste Begroting Finansiiële Prestasie (volgens funksionele klassifikasie);*
- *iii. Tabel B3 Aangepaste Begroting Finansiële Prestasie (inkomste en uitgawes volgens pos);*
- *iv. Tabel B4 Aangepaste Begroting Finansiiële Prestasie (volgens inkomste en uitgawes); en*
- *v. Tabel B5 Aangepaste Kapitale Begroting (volgens pos en finansieringsbron)*

(2) Die Raad die Aangepaste Uitgawe Begroting van **R337,770,674** *goedkeur.*

(3) Die Raad die Aangepaste Inkomste Begroting van **R340,824,681** *goedkeur.*

(4) Die Raad die Aangepaste Kapitaal Begroting van **R66,987,388** *goedkeur.*

(5) Dat die hersiende Dienslewerings- en Begrotings Implementerings Plan vir 2026/2027 opgestel en aan die Uitvoerende Burgermeester voorgelê word vir goedkeuring.

(6) Dat die Raad die implementeringsdatum van die Aangepaste Begroting as 1 Julie 2026 aanvaar om te verseker dat dit in lyn is met die ooreenkoms wat aangegaan is met die Departement van Infrastruktuur.

6.1 BACKGROUND

Section 28 of the Municipal Finance Management Act 2003 (No. 56) (MFMA) determines that a Municipality may revise an approved annual budget through an adjustments budget.

Subsection (2) of the above section determines that an adjustments budget:

a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor;

d) May authorize the utilization of projected savings in one vote towards spending under another vote;

e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;

f) May correct any errors in the annual budget; and

g) May provide for any other expenditure within a prescribed framework.

Subsection (4) determines that only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

Subsection (5) states that when an adjustments budget is tabled, it must be accompanied by an explanation of how the adjustments budget affects the annual budget and a motivation of any material changes to the annual budget.

Subsection (6) states that property rates and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

Cognizance must also be taken of **Section 15** of the MFMA which refers to the appropriation of funds for expenditure.

Subsection **(a)** of section 15 determines that expenditure may only be incurred in terms of an approved budget; and

(b) Within the limits of the amounts appropriated for the different votes in an approved budget.

Also take note of **Regulation 23** of the Municipal Budget and Reporting Regulations which refers to the Timeframes for tabling of adjustment budgets.

Sub regulation (1) states –
An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may only be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

Sub regulation (3) states –

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

This sub regulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments through an adjustments budget are approved for spending as soon as possible to minimise the possibility of underspending.

6.3 FINANCIAL IMPLICATIONS

Financial implications as per the Report attached.

6.4 RELEVANT LEGISLATION

Municipal Finance Management Act, No 56 of 2003
Municipal Budget and Reporting Regulations, 17 April 2009

ANNEXURES

Annexure A: Adjustments Budget B-Schedules

GARDEN ROUTE DISTRICT MUNICIPALITY

FINANCIAL YEAR 2026 - 2027

FIRST ADJUSTMENTS BUDGET REPORT

2026/2027 MTREF

Table of Contents

Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

AFS – Annual Financial Statements

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

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.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash 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.

CRR – Capital Replacement Reserve

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would 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 new standard 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 April 2009

MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle 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 – Spending on 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 budget 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, **s**pending without, or in excess of, an approved budget.

Virement – A transfer of budget.

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

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

Legislative Framework

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

The Municipal Finance Management Act – No. 56 of 2003

Section 28 of the Municipal Finance Management Act – Municipal Adjustments Budgets

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

Schedule B format of adjustments budget

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

Honourable Speaker, leaders of the Opposition, honourable members of the Garden Route District Council on both sides of the house, the Municipal Manager and his Executive Management Team, the Members of the Media, interest groups and the citizens of the Garden Route District Municipality.

I would like to express a warm welcome to you all. We are here today to approve the first adjustments budget for the 2026/2027 financial year.

Regulation 23 of the Budget and Reporting Regulations deals with the timeframes for tabling of adjustments budgets.

Sub regulation (3) of the said Regulations states –

> If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.
>
> This sub regulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments through an adjustments budget are approved for spending as soon as possible to minimise the possibility of underspending.

GRDM received additional funding of **R14,103,930** from the Western Cape Department of Infrastructure for the period 1 July 2026 to 31 July 2026. This allocation was provided to enable GRDM to deliver a reduced scope of work to the Department of Infrastructure (DOI) pending the finalization of the transfer of the roads function.

The details of the amendments made to the budget are as follows:

Summary

First Adjustments Budget 2026/27				
DESCRIPTION	**Approved Budget 2026/2027**	**First Adjustments Budget 2026/2027**	**Approved Budget 2027/28**	**Approved Budget 2028/29**
Operational Revenue	325 406 721	340 824 681	357 406 553	372 393 256
Operational Expenditure	(322 352 714)	(337 770 674)	(354 784 768)	(372 025 514)
Surplus / (Deficit)	**3 054 007**	**3 054 007**	**2 621 785**	**367 742**
Capital Expenditure	(66 987 388)	(66 987 388)	(150 000)	(150 000)
Less funded from NT Grants	-	-	-	-
Less funded from PT Grants	2 500 000	2 500 000	-	-
Less funded from Borrowings	63 933 388	63 933 388	-	-
Less funded from Own funds	554 000	554 000	150 000	150 000
Surplus / (Deficit) after Capital	**7**	**7**	**2 471 785**	**217 742**

Operational Budget

Income

The operational revenue budget has increased by R15,4m due to the following:

- The Roads budget increased by R14,1m due to the additional allocation on the Roads expenditure for the period 1 to 31 July 2026 for providing a reduced scope of functions to DOI.
- The income for Agency services increased by R1,3m (12% of the additional Roads allocation).

Expenditure

The operational expenditure budget has increased by R15,4m primarily due to the additional allocation on the Roads expenditure for the period 1 to 31 July 2026.

I would therefore like to recommend that council approve the following resolutions:

(1) That the adjustments budget of Garden Route District Municipality for the financial year **2026/2027** as set out in the schedules contained in Section 4 be approved:

(i) Table B1 Adjustments Budget Summary;

(ii) Table B2 Adjustments Budget Financial Performance (by standard classification);

(iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);

(iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and

(v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)

(2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2026/2027** of **R337,770,674** be approved.

(3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2026/2027** of **R340,824,681** be approved.

(4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2026/2027** of **R66,987,388** be approved.

(5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2026/2027** financial year be compiled and tabled to the Executive Mayor for approval.

(6) Council resolves that the implementation date of the Adjustments Budget shall be 1 July 2026, to ensure alignment with the Memorandum of Agreement (MOA) entered into with the Department of Infrastructure (DOI).

SECTION 2 – RESOLUTIONS

Municipal Financial Management Act, 56 of 2003 – SECTION 28 Municipal Adjustments Budgets

These are the resolutions being presented to Council in terms of the Municipal Finance Management Act, 56 of 2003 on the adjustments budget and related information.

RECOMMENDATIONS:

(1) That the adjustments budget of Garden Route District Municipality for the financial year **2026/2027** as set out in the schedules contained in Section 4 be approved:

(i) Table B1 Adjustments Budget Summary;

(ii) Table B2 Adjustments Budget Financial Performance (by standard classification);

(iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);

(iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and

(v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)

(2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2026/2027** of **R337,770,674** be approved.

(3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2026/2027** of **R340,824,681** be approved.

(4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2026/2027** of **R66,987,388** be approved.

(5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2026/2027** financial year be compiled and tabled to the Executive Mayor for approval.

(6) Council resolves that the implementation date of the Adjustments Budget shall be 1 July 2026, to ensure alignment with the Memorandum of Agreement (MOA) entered into with the Department of Infrastructure (DOI).

SECTION 3 - EXECUTIVE SUMMARY

3.1 Introduction

This budget report is tabled in terms of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting regulations, dated 17 April 2009.

Municipal Finance Management Act, 56 of 2003

MFMA Section 28(1) *A municipality may revise an approved annual budget through an adjustments budget.*

Section 28(2)(b) *may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.*

Section 28(3) *An adjustments budget must be in a prescribed format.*

Municipal Budget and Reporting Regulations, 17 April 2009, Regulation *23 Timeframes for tabling of adjustments budgets:*

Sub regulation (3) states –

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

Schedule B Adjustment budget and supporting documentation of municipalities.

(1) *An adjustments budget and supporting documentation of a municipality that is –*

- ***b.*** *contemplated in sub regulations 23(3), (4), (5) and (6) must have all the headings in the sequence shown in Part 1 of the table of contents below, and the headings that are relevant to the particular adjustments budget from Part 2 of the table of contents below, and contain the information described in relation to the relevant headings in this Schedule and be appropriately page* *numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.*

3.2 Adjustments Budget

Operational Budget

Comparison between the **Original and First Adjustments Budget** for the 2026/27 financial year:

First Adjustments Budget 2026/27				
DESCRIPTION	**Approved Budget 2026/2027**	**First Adjustments Budget 2026/2027**	**Approved Budget 2027/28**	**Approved Budget 2028/29**
Operational Revenue	325 406 721	340 824 681	357 406 553	372 393 256
Operational Expenditure	(322 352 714)	(337 770 674)	(354 784 768)	(372 025 514)
Surplus / (Deficit)	**3 054 007**	**3 054 007**	**2 621 785**	**367 742**
Capital Expenditure	(66 987 388)	(66 987 388)	(150 000)	(150 000)
Less funded from NT Grants	-	-	-	-
Less funded from PT Grants	2 500 000	2 500 000	-	-
Less funded from Borrowings	63 933 388	63 933 388	-	-
Less funded from Own funds	554 000	554 000	150 000	150 000
Surplus / (Deficit) after Capital	**7**	**7**	**2 471 785**	**217 742**

3.3 Provision of basic services

The municipality, as a category C municipality, does not deliver basic services in respect of the following:

1. Provision of water services
2. Provision of sanitation services
3. Provision of refuse
4. Provision of housing

Service that is delivered by the municipality that is essential to the communities of the Garden Route region includes the following:

a. Garden Route DM plays a critical role in the delivery of Fire services in the area. This is supported by the fact that several service delivery agreements are in place with different local municipalities to ensure delivery of fire services within their areas.

b. Garden Route DM also has an Air Quality service level agreement with the municipality of Hessequa Municipality.

c. Disaster Management and ensuring that a collective effort is implemented is also a key function performed by the municipality.

d. The provision of Environmental Health Services is another key function performed by the district. With the food scarcity crisis and the impact that drought has on the provision of food security, the impact this function is performing is of critical importance.

e. Garden Route DM maintains and constructs roads on behalf of the Provincial Department of Infrastructure.

f. Garden Route DM is in the process to establish and operate a regional landfill site where participating local municipalities will be utilizing GRDM's services, and a tariff will be payable to GRDM.

The municipal budget is drafted to ensure the provision of these services can continue on an uninterrupted basis within the municipal jurisdiction areas.

3.4 SDBIP and MTREF financial sustainability

The municipality tabled a balanced/ funded budget during the May council approval budget process. The SDBIP was compiled based on this approved budget.

The Integrated Development Planning unit implemented an approved and improved IDP project plan and approach. This should ensure optimisation of the use of resources and enhance planning and monitoring of implementation in terms of the service delivery and budget implementation plan (SDBIP). The municipal SDBIP and KPI adhere to the SMART principles that are being advocated as best municipal practices.

Amendments to the SDBIP are also regularly completed and performed to ensure that administration stays on track towards the achievements of the targets and objectives of the IDP.

3.5 High level summary of adjustments

The following table illustrates the Original Budget approved by council for the **2026/2027** MTREF period during the May council budget approval process and the subsequent movement of the adjustment budgets.

First Adjustments Budget 2026/27				
DESCRIPTION	**Approved Budget 2026/2027**	**First Adjustments Budget 2026/2027**	**Approved Budget 2027/28**	**Approved Budget 2028/29**
Operational Revenue	325 406 721	340 824 681	357 406 553	372 393 256
Operational Expenditure	(322 352 714)	(337 770 674)	(354 784 768)	(372 025 514)
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Capital Expenditure	(66 987 388)	(66 987 388)	(150 000)	(150 000)
Less funded from NT Grants	-	-	-	-
Less funded from PT Grants	2 500 000	2 500 000	-	-
Less funded from Borrowings	63 933 388	63 933 388	-	-
Less funded from Own funds	554 000	554 000	150 000	150 000
Surplus / (Deficit) after Capital	**7**	**7**	**2 471 785**	**217 742**

<u>Operational Budget</u>

<u>Income</u>

The operational revenue budget has increased by R15,4m due to the following:

- The Roads budget increased by R14,1m due to the additional allocation on the Roads expenditure for the period 1 to 31 July 2026 for providing a reduced scope of functions to DOI.

- The income for Agency services increased by R1,3m (12% of the additional Roads allocation).

Expenditure

The operational expenditure budget has increased by R15,4m primarily due to the additional allocation on the Roads expenditure for the period 1 to 31 July 2026.

Section 4 – Annual Budget Tables

DC4 Garden Route - Table B1 Adjustments Budget Summary -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	29 040	29 040	–	–	–	–	–	–	29 040	92 347	97 888
Investment revenue	7 931	7 931	–	–	–	–	–	–	7 931	8 168	8 406
Transfer and subsidies - Operational	223 544	223 544	–	–	–	–	–	–	223 544	228 613	236 933
Other own revenue	62 391	62 391	–	–	–	–	15 418	15 418	77 809	28 278	29 167
Total Revenue (excluding capital transfers and contributions)	**322 907**	**322 907**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**338 325**	**357 407**	**372 393**
Employee costs	185 758	185 758	–	–	–	9 396	803	10 199	195 958	165 318	175 438
Remuneration of councillors	14 627	14 627	–	–	–	–	–	–	14 627	10 186	10 749
Depreciation, amortisation and impairment	12 064	12 064	–	–	–	–	–	–	12 064	12 064	12 064
Interest, Dividends and Rent on Land	88	88	–	–	–	–	–	–	88	88	88
Inventory consumed and bulk purchases	3 053	3 053	–	–	–	2 134	(98)	2 036	5 089	3 073	3 079
Transfers and subsidies	769	769	–	–	–	–	–	–	769	941	953
Other expenditure	105 992	105 992	–	–	–	2 574	609	3 183	109 175	163 115	169 655
Total Expenditure	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/(Deficit)	554	554	–	–	–	(14 104)	14 104	–	554	2 622	368
Transfers and subsidies - capital (monetary allocations)	2 500	2 500	–	–	–	–	–	–	2 500	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Capital expenditure & funds sources											
Capital expenditure	66 987	66 987	–	–	–	–	–	–	66 987	150	150
Transfers recognised - capital	2 500	2 500	–	–	–	–	–	–	2 500	–	–
Borrowing	63 933	63 933	–	–	–	–	–	–	63 933	–	–
Internally generated funds	554	554	–	–	–	–	–	–	554	150	150
Total sources of capital funds	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Financial position											
Total current assets	186 727	186 727	–	–	–	–	45	45	186 772	195 838	188 350
Total non current assets	352 844	352 844	–	–	–	–	–	–	352 844	344 930	337 016
Total current liabilities	63 197	63 197	–	–	–	–	–	–	63 197	65 537	67 921
Total non current liabilities	261 941	261 941	–	–	–	–	–	–	261 941	245 867	228 258
Community wealth/Equity	**214 433**	**214 433**	**–**	**–**	**–**	**–**	**45**	**45**	**214 478**	**229 364**	**229 187**
Cash flows											
Net cash from (used) operating	–	–	–	–	–	–	–	–	–	(9 623)	(13 524)
Net cash from (used) investing	(1 711)	(1 711)	–	–	–	–	(40 000)	(40 000)	(41 711)	(150)	(150)
Net cash from (used) financing	14 112	14 112	–	–	–	–	(14 112)	(14 112)	–	(14 583)	(16 074)
Cash/cash equivalents at the year end	**140 195**	**140 195**	**–**	**–**	**–**	**–**	**45**	**45**	**140 240**	**134 731**	**128 450**
Cash backing/surplus reconciliation											
Cash and investments available	–	140 211	–	–	–	–	45	45	140 255	134 747	128 466
Application of cash and investments	30 278	30 278	–	–	–	–	(1 622)	(1 622)	28 657	26 709	27 028
Balance - surplus (shortfall)	**(30 278)**	**109 932**	**–**	**–**	**–**	**–**	**1 666**	**1 666**	**111 599**	**108 038**	**101 438**
Asset Management											
Asset register summary (WDV)	81 631	81 631	–	–	–	–	65 196	65 196	146 827	73 717	65 802
Depreciation	–	–	–	–	–	–	–	–	–	–	–
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	9 902	9 902	–	–	–	–	(60)	(60)	9 842	8 518	8 820
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**149 838**	**149 838**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**151 152**	**156 057**	**161 000**
Executive and council		67 891	67 891	–	–	–	–	131	131	68 022	72 715	74 954
Finance and administration		81 947	81 947	–	–	–	–	1 183	1 183	83 130	83 342	86 046
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**85 861**	**85 861**	**–**	**–**	**–**	**–**	**–**	**–**	**85 861**	**86 986**	**90 641**
Community and social services		12 429	12 429	–	–	–	–	–	–	12 429	11 337	11 909
Sport and recreation		8 279	8 279	–	–	–	–	–	–	8 279	8 552	8 826
Public safety		28 493	28 493	–	–	–	–	–	–	28 493	29 233	30 629
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		36 660	36 660	–	–	–	–	–	–	36 660	37 865	39 277
Economic and environmental services		**46 343**	**46 343**	**–**	**–**	**–**	**–**	**14 104**	**14 104**	**60 447**	**17 974**	**18 631**
Planning and development		42 232	42 232	–	–	–	–	–	–	42 232	13 695	14 205
Road transport		3 940	3 940	–	–	–	–	14 104	14 104	18 044	4 102	4 244
Environmental protection		171	171	–	–	–	–	–	–	171	177	182
Trading services		**41 876**	**41 876**	**–**	**–**	**–**	**–**	**–**	**–**	**41 876**	**95 192**	**100 870**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		41 876	41 876	–	–	–	–	–	–	41 876	95 192	100 870
Other		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	**–**	**1 489**	**1 197**	**1 251**
Total Revenue - Functional	2	**325 407**	**325 407**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**340 825**	**357 407**	**372 393**
Expenditure - Functional												
Governance and administration		**165 189**	**165 189**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**166 503**	**147 519**	**153 199**
Executive and council		65 572	65 572	–	–	–	–	500	500	66 072	61 948	64 050
Finance and administration		95 770	95 770	–	–	–	–	814	814	96 584	82 866	86 275
Internal audit		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
Community and public safety		**89 462**	**89 462**	**–**	**–**	**–**	**–**	**–**	**–**	**89 462**	**92 731**	**97 755**
Community and social services		10 975	10 975	–	–	–	–	–	–	10 975	11 385	11 959
Sport and recreation		9 831	9 831	–	–	–	–	–	–	9 831	7 984	8 286
Public safety		27 493	27 493	–	–	–	–	–	–	27 493	29 233	30 629
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		41 163	41 163	–	–	–	–	–	–	41 163	44 129	46 880
Economic and environmental services		**25 921**	**25 921**	**–**	**–**	**–**	**14 104**	**–**	**14 104**	**40 025**	**20 854**	**21 902**
Planning and development		17 659	17 659	–	–	–	–	–	–	17 659	12 126	12 750
Road transport		3 940	3 940	–	–	–	14 104	–	14 104	18 044	4 102	4 244
Environmental protection		4 322	4 322	–	–	–	–	–	–	4 322	4 626	4 908
Trading services		**40 292**	**40 292**	**–**	**–**	**–**	**–**	**–**	**–**	**40 292**	**92 484**	**97 918**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		40 292	40 292	–	–	–	–	–	–	40 292	92 484	97 918
Other		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	**–**	**1 489**	**1 197**	**1 251**
Total Expenditure - Functional	3	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/ (Deficit) for the year		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**149 838**	**149 838**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**151 152**	**156 057**	**161 000**
Executive and council		67 891	67 891	–	–	–	–	131	131	68 022	72 715	74 954
Mayor and Council		39 971	39 971	–	–	–	–	–	–	39 971	41 267	42 796
Municipal Manager, Town Secretary and Chief Executive		27 921	27 921	–	–	–	–	131	131	28 052	31 447	32 158
Finance and administration		81 947	81 947	–	–	–	–	1 183	1 183	83 130	83 342	86 046
Administrative and Corporate Support		26 904	26 904	–	–	–	–	591	591	27 496	28 873	29 957
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		31 291	31 291	–	–	–	–	591	591	31 882	30 299	31 475
Fleet Management									–	–		
Human Resources		23 752	23 752	–	–	–	–	–	–	23 752	24 170	24 613
Information Technology									–	–		
Legal Services									–	–		
Marketing, Customer Relations, Publicity and Media Co-									–	–		
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management									–	–		
Security Services									–	–		
Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
Valuation Service									–	–		
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function									–	–		
Community and public safety		**85 861**	**85 861**	**–**	**–**	**–**	**–**	**–**	**–**	**85 861**	**86 986**	**90 641**
Community and social services		**12 429**	**12 429**	**–**	**–**	**–**	**–**	**–**	**–**	**12 429**	**11 337**	**11 909**
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums									–	–		
Child Care Facilities									–	–		
Community Halls and Facilities									–	–		
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management		12 429	12 429	–	–	–	–	–	–	12 429	11 337	11 909
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives									–	–		
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries									–	–		
Population Development									–	–		
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		**8 279**	**8 279**	**–**	**–**	**–**	**–**	**–**	**–**	**8 279**	**8 552**	**8 826**
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)									–	–		
Recreational Facilities		8 279	8 279	–	–	–	–	–	–	8 279	8 552	8 826
Sports Grounds and Stadiums									–	–		
Public safety		**28 493**	**28 493**	**–**	**–**	**–**	**–**	**–**	**–**	**28 493**	**29 233**	**30 629**
Civil Defence									–	–		
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection		28 493	28 493	–	–	–	–	–	–	28 493	29 233	30 629
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control									–	–		
Pounds									–	–		
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing									–	–		
Informal Settlements									–	–		
Health		**36 660**	**36 660**	**–**	**–**	**–**	**–**	**–**	**–**	**36 660**	**37 865**	**39 277**
Ambulance									–	–		
Health Services		36 660	36 660	–	–	–	–	–	–	36 660	37 865	39 277
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of Communicable									–	–		
Vector Control									–	–		
Chemical Safety									–	–		

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Economic and environmental services		**46 343**	**46 343**	**–**	**–**	**–**	**–**	**14 104**	**14 104**	**60 447**	**17 974**	**18 631**
Planning and development		**42 232**	**42 232**	**–**	**–**	**–**	**–**	**–**	**–**	**42 232**	**13 695**	**14 205**
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)		3 759	3 759	–	–	–	–	–	–	3 759	2 792	2 938
Central City Improvement District									–	–		
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		38 473	38 473	–	–	–	–	–	–	38 473	10 903	11 267
Regional Planning and Development									–	–		
Town Planning, Building Regulations and Enforcement,									–	–		
Project Management Unit		–	–	–	–	–	–	–	–	–	–	–
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		**3 940**	**3 940**	**–**	**–**	**–**	**–**	**14 104**	**14 104**	**18 044**	**4 102**	**4 244**
Public Transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
Road and Traffic Regulation									–	–		
Roads		–	(0)	–	–	–	–	14 104	14 104	14 104	–	–
Taxi Ranks									–	–		
Environmental protection		**171**	**171**	**–**	**–**	**–**	**–**	**–**	**–**	**171**	**177**	**182**
Biodiversity and Landscape									–	–		
Coastal Protection									–	–		
Indigenous Forests									–	–		
Nature Conservation									–	–		
Pollution Control		171	171	–	–	–	–	–	–	171	177	182
Soil Conservation									–	–		
Trading services		**41 876**	**41 876**	**–**	**–**	**–**	**–**	**–**	**–**	**41 876**	**95 192**	**100 870**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity									–	–		
Street Lighting and Signal Systems									–	–		
Nonelectric Energy									–	–		
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment									–	–		
Water Distribution									–	–		
Water Storage									–	–		
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets									–	–		
Sewerage									–	–		
Storm Water Management									–	–		
Waste Water Treatment									–	–		
Waste management		**41 876**	**41 876**	**–**	**–**	**–**	**–**	**–**	**–**	**41 876**	**95 192**	**100 870**
Recycling									–	–		
Solid Waste Disposal (Landfill Sites)		39 515	39 515	–	–	–	–	–	–	39 515	93 097	98 638
Solid Waste Removal		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
Street Cleaning									–	–		
Other		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	**–**	**1 489**	**1 197**	**1 251**
Abattoirs									–	–		
Air Transport									–	–		
Forestry									–	–		
Licensing and Regulation									–	–		
Markets									–	–		
Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Total Revenue - Functional	2	**325 407**	**325 407**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**340 825**	**357 407**	**372 393**

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional									–	–		
Municipal governance and administration		**165 189**	**165 189**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**166 503**	**147 519**	**153 199**
Executive and council		65 572	65 572	–	–	–	–	500	500	66 072	61 948	64 050
Mayor and Council		59 793	59 793	–	–	–	–	500	500	60 293	57 763	59 625
Municipal Manager, Town Secretary and Chief Executive		5 779	5 779	–	–	–	–	–	–	5 779	4 185	4 426
Finance and administration		95 770	95 770	–	–	–	–	814	814	96 584	82 866	86 275
Administrative and Corporate Support		16 079	16 079	–	–	–	–	–	–	16 079	13 901	14 584
Asset Management									–	–		
Finance		19 011	19 011	–	–	–	–	814	814	19 825	14 667	15 545
Fleet Management									–	–		
Human Resources		30 457	30 457	–	–	–	–	–	–	30 457	28 829	29 541
Information Technology		16 453	16 453	–	–	–	–	–	–	16 453	15 278	15 873
Legal Services		4 884	4 884	–	–	–	–	–	–	4 884	3 807	3 977
Marketing, Customer Relations, Publicity and Media Co-		2 600	2 600	–	–	–	–	–	–	2 600	1 910	2 014
Property Services		–	0	–	–	–	–	–	–	0	–	–
Risk Management		1 076	1 076	–	–	–	–	–	–	1 076	774	818
Security Services									–	–		
Supply Chain Management		5 208	5 208	–	–	–	–	–	–	5 208	3 702	3 922
Valuation Service									–	–		
Internal audit		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
Governance Function		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
Community and public safety		**89 462**	**89 462**	**–**	**–**	**–**	**–**	**–**	**–**	**89 462**	**92 731**	**97 755**
Community and social services		**10 975**	**10 975**	**–**	**–**	**–**	**–**	**–**	**–**	**10 975**	**11 385**	**11 959**
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums									–	–		
Child Care Facilities									–	–		
Community Halls and Facilities									–	–		
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management		10 955	10 955	–	–	–	–	–	–	10 955	11 364	11 939
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives									–	–		
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries									–	–		
Population Development		21	21	–	–	–	–	–	–	21	21	21
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		**9 831**	**9 831**	**–**	**–**	**–**	**–**	**–**	**–**	**9 831**	**7 984**	**8 286**
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)									–	–		
Recreational Facilities		9 831	9 831	–	–	–	–	–	–	9 831	7 984	8 286
Sports Grounds and Stadiums									–	–		
Public safety		**27 493**	**27 493**	**–**	**–**	**–**	**–**	**–**	**–**	**27 493**	**29 233**	**30 629**
Civil Defence		1 130	1 130	–	–	–	–	–	–	1 130	1 130	1 130
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection		26 363	26 363	–	–	–	–	–	–	26 363	28 103	29 500
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control									–	–		
Pounds									–	–		
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing									–	–		
Informal Settlements									–	–		
Health		**41 163**	**41 163**	**–**	**–**	**–**	**–**	**–**	**–**	**41 163**	**44 129**	**46 880**
Ambulance									–	–		
Health Services		41 163	41 163	–	–	–	–	–	–	41 163	44 129	46 880
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of Communicable									–	–		
Vector Control									–	–		
Chemical Safety									–	–		

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Economic and environmental services		**25 921**	**25 921**	**–**	**–**	**–**	**14 104**	**–**	**14 104**	**40 025**	**20 854**	**21 902**
Planning and development		**17 659**	**17 659**	**–**	**–**	**–**	**–**	**–**	**–**	**17 659**	**12 126**	**12 750**
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)		3 759	3 759	–	–	–	–	–	–	3 759	2 792	2 938
Central City Improvement District									–	–		
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		13 873	13 873	–	–	–	–	–	–	13 873	9 304	9 782
Regional Planning and Development									–	–		
Town Planning, Building Regulations and Enforcement, and City Engineer									–	–		
Project Management Unit		27	27	–	–	–	–	–	–	27	29	30
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		**3 940**	**3 940**	**–**	**–**	**–**	**14 104**	**–**	**14 104**	**18 044**	**4 102**	**4 244**
Public Transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
Road and Traffic Regulation									–	–		
Roads		–	0	–	–	–	14 104	–	14 104	14 104	–	–
Taxi Ranks									–	–		
Environmental protection		**4 322**	**4 322**	**–**	**–**	**–**	**–**	**–**	**–**	**4 322**	**4 626**	**4 908**
Biodiversity and Landscape									–	–		
Coastal Protection									–	–		
Indigenous Forests									–	–		
Nature Conservation									–	–		
Pollution Control		4 322	4 322	–	–	–	–	–	–	4 322	4 626	4 908
Soil Conservation									–	–		
Trading services		**40 292**	**40 292**	**–**	**–**	**–**	**–**	**–**	**–**	**40 292**	**92 484**	**97 918**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity									–	–		
Street Lighting and Signal Systems									–	–		
Nonelectric Energy									–	–		
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment									–	–		
Water Distribution									–	–		
Water Storage									–	–		
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets									–	–		
Sewerage									–	–		
Storm Water Management									–	–		
Waste Water Treatment									–	–		
Waste management		**40 292**	**40 292**	**–**	**–**	**–**	**–**	**–**	**–**	**40 292**	**92 484**	**97 918**
Recycling									–	–		
Solid Waste Disposal (Landfill Sites)		37 930	37 930	–	–	–	–	–	–	37 930	90 389	95 686
Solid Waste Removal		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
Street Cleaning									–	–		
Other		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	**–**	**1 489**	**1 197**	**1 251**
Abattoirs									–	–		
Air Transport									–	–		
Forestry									–	–		
Licensing and Regulation									–	–		
Markets									–	–		
Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Total Expenditure - Functional	3	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/ (Deficit) for the year		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		67 891	67 891	–	–	–	–	131	131	68 022	72 715	74 954
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		31 291	31 291	–	–	–	–	591	591	31 882	30 299	31 475
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		34 891	34 891	–	–	–	–	591	591	35 482	34 749	35 551
Vote 6 - Corporate Services (cont)		10 104	10 104	–	–	–	–	–	–	10 104	10 495	10 911
Vote 7 - Community Services		53 520	53 520	–	–	–	–	–	–	53 520	55 698	57 888
Vote 8 - Community Services (cont)		71 770	71 770	–	–	–	–	–	–	71 770	125 903	133 088
Vote 9 - Planning and Economic Development		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Vote 10 - Planning and Economic Development (cont)		8 223	8 223	–	–	–	–	–	–	8 223	5 571	5 805
Vote 11 - Planning and Economic Development(cont2)		42 289	42 289	–	–	–	–	–	–	42 289	16 677	17 226
Vote 12 - Roads		3 940	3 940	–	–	–	–	14 104	14 104	18 044	4 102	4 244
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**325 407**	**325 407**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**340 825**	**357 407**	**372 393**
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		70 456	70 456	–	–	–	–	500	500	70 956	65 755	68 028
Vote 2 - Office of the Municipal Manager (cont)		8 706	8 706	–	–	–	–	–	–	8 706	6 216	6 587
Vote 3 - Financial Services		19 027	19 027	–	–	–	–	814	814	19 841	14 683	15 561
Vote 4 - Financial Services (cont)		5 192	5 192	–	–	–	–	–	–	5 192	3 686	3 906
Vote 5 - Corporate Services		25 499	25 499	–	–	–	–	–	–	25 499	23 069	23 529
Vote 6 - Corporate Services (cont)		31 105	31 105	–	–	–	–	–	–	31 105	28 643	29 861
Vote 7 - Community Services		56 069	56 069	–	–	–	–	–	–	56 069	59 733	63 303
Vote 8 - Community Services (cont)		71 980	71 980	–	–	–	–	–	–	71 980	126 191	133 321
Vote 9 - Planning and Economic Development		2 888	2 888	–	–	–	–	–	–	2 888	2 596	2 650
Vote 10 - Planning and Economic Development (cont)		15 925	15 925	–	–	–	–	–	–	15 925	11 113	11 604
Vote 11 - Planning and Economic Development(cont2)		11 566	11 566	–	–	–	–	–	–	11 566	8 997	9 432
Vote 12 - Roads		3 940	3 940	–	–	–	10 592	–	10 592	14 532	4 102	4 244
Vote 13 - Roads (cont)		–	0	–	–	–	3 512	–	3 512	3 512	–	–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/ (Deficit) for the year	2	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**

Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		**67 891**	**67 891**	**–**	**–**	**–**	**–**	**131**	131	68 022	**72 715**	**74 954**
1.1 - Municipal Manager		27 921	27 921	–	–	–	–	131	131	28 052	31 447	32 158
1.2 - Office: of the Executive Mayor		3 733	3 733	–	–	–	–	–	–	3 733	4 106	4 264
1.3 - Office: of the Deputy Executive Mayor		2 168	2 168	–	–	–	–	–	–	2 168	2 311	2 450
1.4 - Office : of the speaker		1 232	1 232	–	–	–	–	–	–	1 232	1 304	1 367
1.5 - Mayor and Council		32 837	32 837	–	–	–	–	–	–	32 837	33 547	34 715
1.6 - Strategic Manager		–	–	–	–	–	–	–	–	–	–	–
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services									–	–		
1.9 - Legal Services									–	–		
1.10 - Legal services									–	–		
Vote 2 - Office of the Municipal Manager (cont)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
2.1 - Risk Management unit									–	–		
2.2 -									–	–		
2.3 - Internal audit									–	–		
2.4 - Marketing publicity& media cor									–	–		
2.5 - Performance Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		**31 291**	**31 291**	**–**	**–**	**–**	**–**	**591**	591	31 882	**30 299**	**31 475**
3.1 - Manager: Finance (CFO)		30 091	30 091	–	–	–	–	591	591	30 682	28 999	29 975
3.2 - Expenditure		–	(0)	–	–	–	–	–	–	(0)	–	–
3.3 - BTO & AFS									–	–		
3.4 - FMG Interns		1 200	1 200	–	–	–	–	–	–	1 200	1 300	1 500
3.5 - Stores									–	–		
3.6 - Income									–	–		
3.7 - Assets									–	–		
3.8 - Data									–	–		
3.9 - Assets Management		–	–	–	–	–	–	–	–	–	–	–
3.10 - Remuneration		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services (cont)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
4.1 - SCM		–	–	–	–	–	–	–	–	–	–	–
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		**34 891**	**34 891**	**–**	**–**	**–**	**–**	**591**	591	35 482	**34 749**	**35 551**
5.1 - Executive Manager: Corporate Services		20 537	20 537	–	–	–	–	591	591	21 128	20 345	21 096
5.2 - Support Services:committee									–	–		
5.3 - Support servives: registry									–	–		
5.4 - Task unit		706	706	–	–	–	–	–	–	706	729	753
5.5 - Training & Development		13 648	13 648	–	–	–	–	–	–	13 648	13 675	13 703
5.6 - Labour Relations									–	–		
5.7 - Recruitment & Selection									–	–		
5.8 - Basic Conditions of Service									–	–		
5.9 - OHS									–	–		
5.10 - EAP									–	–		
Vote 6 - Corporate Services (cont)		**10 104**	**10 104**	**–**	**–**	**–**	**–**	**–**	–	10 104	**10 495**	**10 911**
6.1 - Section 79/80 committees									–	–		
6.2 - IT Section									–	–		
6.3 - HR Manager		1 080	1 080	–	–	–	–	–	–	1 080	1 116	1 152
6.4 - It section									–	–		
6.5 - National Skills Fund (NSF)		9 024	9 024	–	–	–	–	–	–	9 024	9 379	9 759
6.6 - Individual Performance and Policy Research									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 7 - Community Services		**53 520**	**53 520**	**–**	**–**	**–**	**–**	**–**	–	53 520	**55 698**	**57 888**
7.1 - Disaster Management		11 199	11 199	–	–	–	–	–	–	11 199	10 035	10 503
7.2 - Executive Manager: Community Services		5 661	5 661	–	–	–	–	–	–	5 661	7 799	8 108
7.3 - Municipal Health Services: Administration		35 022	35 022	–	–	–	–	–	–	35 022	36 173	37 530
7.4 - Municipal Health Services: George		740	740	–	–	–	–	–	–	740	765	789
7.5 - Municipal Health Services: Klein Karoo		183	183	–	–	–	–	–	–	183	189	195
7.6 - Municipal Health Services: Langeberg		459	459	–	–	–	–	–	–	459	474	489
7.7 - Municipal Health Services: Lakes Areas		256	256	–	–	–	–	–	–	256	265	273
7.8 - Disaster Management									–	–		
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management									–	–		
Vote 8 - Community Services (cont)		**71 770**	**71 770**	**–**	**–**	**–**	**–**	**–**	–	71 770	**125 903**	**133 088**
8.1 - Fire fighting		23 065	23 065	–	–	–	–	–	–	23 065	23 492	24 558
8.2 - Fire services: Riversdal		2 594	2 594	–	–	–	–	–	–	2 594	2 744	2 901
8.3 - Fire services: Kannaland		2 833	2 833	–	–	–	–	–	–	2 833	2 997	3 171
8.4 - Community Safety (WOSA)		1 230	1 230	–	–	–	–	–	–	1 230	1 302	1 406
8.5 - Fire Fighting									–	–		
8.6 - Bulk infrastructure		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
8.7 - Refuse									–	–		
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control		171	171	–	–	–	–	–	–	171	177	182
8.10 - Landfill Sites		39 515	39 515	–	–	–	–	–	–	39 515	93 097	98 638
Vote 9 - Planning and Economic Development		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	–	1 489	**1 197**	**1 251**
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm									–	–		
9.3 - Regional planning		–	–	–	–	–	–	–	–	–	–	–
9.4 - Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
9.5 - Human Settlement		–	–	–	–	–	–	–	–	–	–	–
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects									–	–		
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		
Vote 10 - Planning and Economic Development (cont		**8 223**	**8 223**	**–**	**–**	**–**	**–**	**–**	–	8 223	**5 571**	**5 805**
10.1 - PMU		–	–	–	–	–	–	–	–	–	–	–
10.2 - Led		2 132	2 132	–	–	–	–	–	–	2 132	1 636	1 712
10.3 - Idp		1 627	1 627	–	–	–	–	–	–	1 627	1 156	1 226
10.4 - EPWP Manager									–	–		
10.5 - EPWP Projects		1 774	1 774	–	–	–	–	–	–	1 774	–	–
10.6 - EPWP Own Funding									–	–		
10.7 - Resorts: Calitzdorp Spa Kiosk									–	–		
10.8 - Resorts: Calitzdorp Spa Resort		–	–	–	–	–	–	–	–	–	–	–
10.9 - Resorts: De Hoek Mountain Resort		2 690	2 690	–	–	–	–	–	–	2 690	2 778	2 867
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2		**42 289**	**42 289**	**–**	**–**	**–**	**–**	**–**	–	42 289	**16 677**	**17 226**
11.1 - Executive Manager: Planning and Economic Develo		8 949	8 949	–	–	–	–	–	–	8 949	8 347	8 629
11.2 - Regional planning		27 750	27 750	–	–	–	–	–	–	27 750	2 556	2 638
11.3 - Resorts: Swartvlei		3 381	3 381	–	–	–	–	–	–	3 381	3 493	3 605
11.4 - Resorts: Victoriabaai		2 208	2 208	–	–	–	–	–	–	2 208	2 281	2 354
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 12 - Roads		**3 940**	**3 940**	**–**	**–**	**–**	**–**	**14 104**	14 104	18 044	**4 102**	**4 244**
12.1 - Public transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
12.2 - Road Transport - Roads General		–	(0)	–	–	–	–	14 104	14 104	14 104	–	–
12.3 - ROADS OPERATIONAL COST 1		–	–	–	–	–	–	–	–	–	–	–
12.4 - ROADS WORKSHOP OPERATIONAL COST 1									–	–		
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1									–	–		
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1									–	–		
12.9 - ROADS - GRADER GEORGE - PROJECT 1									–	–		
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION									–	–		
Vote 13 - Roads (cont)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION									–	–		
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVIER									–	–		
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES									–	–		
13.7 - ROADS - CAUSEWAY - SLANGRIVIER									–	–		
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE									–	–		
									–	–		
Vote 14 - Community Services (cont 2)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Revenue by Vote	2	**325 407**	**325 407**	**–**	**–**	**–**	**–**	**15 418**	15 418	340 825	**357 407**	**372 393**
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		**70 456**	**70 456**	**–**	**–**	**–**	**–**	**500**	500	70 956	**65 755**	**68 028**
1.1 - Municipal Manager		5 736	5 736	–	–	–	–	–	–	5 736	4 134	4 374
1.2 - Office: of the Executive Mayor		3 733	3 733	–	–	–	–	(50)	(50)	3 683	4 106	4 264
1.3 - Office: of the Deputy Executive Mayor		2 168	2 168	–	–	–	–	50	50	2 218	2 311	2 450
1.4 - Office : of the speaker		1 232	1 232	–	–	–	–	–	–	1 232	1 304	1 367
1.5 - Mayor and Council		52 660	52 660	–	–	–	–	500	500	53 160	50 042	51 544
1.6 - Strategic Manager		43	43	–	–	–	–	–	–	43	51	52
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services		7	7	–	–	–	–	–	–	7	7	7
1.9 - Legal Services									–	–		
1.10 - Legal services		4 878	4 878	–	–	–	–	–	–	4 878	3 800	3 970
Vote 2 - Office of the Municipal Manager (cont)		**8 706**	**8 706**	**–**	**–**	**–**	**–**	**–**	–	8 706	**6 216**	**6 587**
2.1 - Risk Management unit		1 076	1 076	–	–	–	–	–	–	1 076	774	818
2.2 -									–	–		
2.3 - Internal audit		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
2.4 - Marketing publicity & media cor		2 600	2 600	–	–	–	–	–	–	2 600	1 910	2 014
2.5 - Performance Management		1 183	1 183	–	–	–	–	–	–	1 183	828	881
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		**19 027**	**19 027**	**–**	**–**	**–**	**–**	**814**	814	19 841	**14 683**	**15 561**
3.1 - Manager: Finance (CFO)		3 252	3 252	–	–	–	–	–	–	3 252	2 380	2 517
3.2 - Expenditure		6 719	6 719	–	–	–	–	–	–	6 719	4 735	5 020
3.3 - BTO & AFS		7 695	7 695	–	–	–	–	814	814	8 509	6 097	6 354
3.4 - FMG Interns		1 203	1 203	–	–	–	–	–	–	1 203	1 303	1 503
3.5 - Stores		16	16	–	–	–	–	–	–	16	16	16
3.6 - Income		76	76	–	–	–	–	–	–	76	83	83
3.7 - Assets		63	63	–	–	–	–	–	–	63	64	64
3.8 - Data		4	4	–	–	–	–	–	–	4	4	4
3.9 - Assets Management									–	–		
3.10 - Remuneration									–	–		
Vote 4 - Financial Services (cont)		**5 192**	**5 192**	**–**	**–**	**–**	**–**	**–**	–	5 192	**3 686**	**3 906**
4.1 - SCM		5 192	5 192	–	–	–	–	–	–	5 192	3 686	3 906
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 5 - Corporate Services		**25 499**	**25 499**	**–**	**–**	**–**	**–**	**–**	–	25 499	**23 069**	**23 529**
5.1 - Executive Manager: Corporate Services		978	978	–	–	–	–	–	–	978	825	851
5.2 - Support Services:committee		2 509	2 509	–	–	–	–	–	–	2 509	1 761	1 871
5.3 - Support servives: registry		5 496	5 496	–	–	–	–	–	–	5 496	4 419	4 625
5.4 - Task unit		710	710	–	–	–	–	–	–	710	602	629
5.5 - Training & Development		15 501	15 501	–	–	–	–	–	–	15 501	15 122	15 212
5.6 - Labour Relations		24	24	–	–	–	–	–	–	24	30	30
5.7 - Recruitment & Selection		61	61	–	–	–	–	–	–	61	66	66
5.8 - Basic Conditions of Service		22	22	–	–	–	–	–	–	22	25	25
5.9 - OHS		144	144	–	–	–	–	–	–	144	160	160
5.10 - EAP		54	54	–	–	–	–	–	–	54	60	60
Vote 6 - Corporate Services (cont)		**31 105**	**31 105**	**–**	**–**	**–**	**–**	**–**	–	31 105	**28 643**	**29 861**
6.1 - Section 79/80 committees		–	–	–	–	–	–	–	–	–	–	–
6.2 - IT Section		285	285	–	–	–	–	–	–	285	285	285
6.3 - HR Manager		5 698	5 698	–	–	–	–	–	–	5 698	4 058	4 303
6.4 - It section		16 169	16 169	–	–	–	–	–	–	16 169	14 994	15 589
6.5 - National Skills Fund (NSF)		8 933	8 933	–	–	–	–	–	–	8 933	9 286	9 662
6.6 - Individual Performance and Policy Research		20	20	–	–	–	–	–	–	20	22	22
									–	–		
									–	–		
									–	–		
									–	–		
Vote 7 - Community Services		**56 069**	**56 069**	**–**	**–**	**–**	**–**	**–**	–	56 069	**59 733**	**63 303**
7.1 - Disaster Management		8 209	8 209	–	–	–	–	–	–	8 209	8 545	9 014
7.2 - Executive Manager: Community Services		3 825	3 825	–	–	–	–	–	–	3 825	4 088	4 349
7.3 - Municipal Health Services: Administration		3 171	3 171	–	–	–	–	–	–	3 171	3 357	3 511
7.4 - Municipal Health Services: George		10 197	10 197	–	–	–	–	–	–	10 197	10 938	11 640
7.5 - Municipal Health Services: Klein Karoo		8 785	8 785	–	–	–	–	–	–	8 785	9 442	10 047
7.6 - Municipal Health Services: Langeberg		9 268	9 268	–	–	–	–	–	–	9 268	9 961	10 594
7.7 - Municipal Health Services: Lakes Areas		9 741	9 741	–	–	–	–	–	–	9 741	10 431	11 089
7.8 - Disaster Management		1 489	1 489	–	–	–	–	–	–	1 489	1 489	1 489
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management		1 382	1 382	–	–	–	–	–	–	1 382	1 481	1 570
Vote 8 - Community Services (cont)		**71 980**	**71 980**	**–**	**–**	**–**	**–**	**–**	–	71 980	**126 191**	**133 321**
8.1 - Fire fighting		20 936	20 936	–	–	–	–	–	–	20 936	22 362	23 428
8.2 - Fire services: Riversdal		2 594	2 594	–	–	–	–	–	–	2 594	2 744	2 901
8.3 - Fire services: Kannaland		2 833	2 833	–	–	–	–	–	–	2 833	2 997	3 171
8.4 - Community Safety (WOSA)		1 256	1 256	–	–	–	–	–	–	1 256	1 330	1 436
8.5 - Fire Fighting		1 130	1 130	–	–	–	–	–	–	1 130	1 130	1 130
8.6 - Bulk infrastructure		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
8.7 - Refuse		1	1	–	–	–	–	–	–	1	1	1
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control		2 939	2 939	–	–	–	–	–	–	2 939	3 145	3 338
8.10 - Landfill Sites		37 930	37 930	–	–	–	–	–	–	37 930	90 388	95 685
Vote 9 - Planning and Economic Development		**2 888**	**2 888**	**–**	**–**	**–**	**–**	**–**	–	2 888	**2 596**	**2 650**
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm		1 378	1 378	–	–	–	–	–	–	1 378	1 378	1 378
9.3 - Regional planning		–	0	–	–	–	–	–	–	0	–	–
9.4 - Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
9.5 - Human Settlement		–	–	–	–	–	–	–	–	–	–	–
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects		21	21	–	–	–	–	–	–	21	21	21
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 10 - Planning and Economic Development (cont		**15 925**	**15 925**	**–**	**–**	**–**	**–**	**–**	–	15 925	**11 113**	**11 604**
10.1 - PMU		27	27	–	–	–	–	–	–	27	29	30
10.2 - Led		2 132	2 132	–	–	–	–	–	–	2 132	1 636	1 712
10.3 - Idp		1 627	1 627	–	–	–	–	–	–	1 627	1 156	1 226
10.4 - EPWP Manager		1 744	1 744	–	–	–	–	–	–	1 744	1 261	1 335
10.5 - EPWP Projects		1 774	1 774	–	–	–	–	–	–	1 774	–	–
10.6 - EPWP Own Funding		1 813	1 813	–	–	–	–	–	–	1 813	1 379	1 452
10.7 - Resorts: Calitzdorp Spa Kiosk		–	–	–	–	–	–	–	–	–	–	–
10.8 - Resorts: Calitzdorp Spa Resort		3 229	3 229	–	–	–	–	–	–	3 229	2 802	2 885
10.9 - Resorts: De Hoek Mountain Resort		3 579	3 579	–	–	–	–	–	–	3 579	2 849	2 965
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2		**11 566**	**11 566**	**–**	**–**	**–**	**–**	**–**	–	11 566	**8 997**	**9 432**
11.1 - Executive Manager: Planning and Economic Develo		3 081	3 081	–	–	–	–	–	–	3 081	2 229	2 362
11.2 - Regional planning		5 461	5 461	–	–	–	–	–	–	5 461	4 435	4 634
11.3 - Resorts: Swartvlei		1 340	1 340	–	–	–	–	–	–	1 340	1 036	1 080
11.4 - Resorts: Victoriabaai		1 684	1 684	–	–	–	–	–	–	1 684	1 297	1 356
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		**3 940**	**3 940**	**–**	**–**	**–**	**10 592**	**–**	10 592	14 532	**4 102**	**4 244**
12.1 - Public transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
12.2 - Road Transport - Roads General		–	–	–	–	–	–	–	–	–	–	–
12.3 - ROADS OPERATIONAL COST 1		–	0	–	–	–	5 650	–	5 650	5 650	–	–
12.4 - ROADS WORKSHOP OPERATIONAL COST 1		–	0	–	–	–	971	–	971	971	–	–
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJ		–	0	–	–	–	2 068	–	2 068	2 068	–	–
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1		–	0	–	–	–	487	–	487	487	–	–
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJEC		–	0	–	–	–	858	–	858	858	–	–
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1		–	0	–	–	–	281	–	281	281	–	–
12.9 - ROADS - GRADER GEORGE - PROJECT 1		–	0	–	–	–	277	–	277	277	–	–
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SE		–	0	–	–	–	–	–	–	0	–	–
Vote 13 - Roads (cont)		**–**	**0**	**–**	**–**	**–**	**3 512**	**–**	3 512	3 512	**–**	**–**
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1		–	0	–	–	–	939	–	939	939	–	–
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENAN		–	0	–	–	–	1 253	–	1 253	1 253	–	–
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE		–	0	–	–	–	329	–	329	329	–	–
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CC		–	–	–	–	–	–	–	–	–	–	–
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SM		–	–	–	–	–	–	–	–	–	–	–
13.7 - ROADS - CAUSEWAY - SLANGRIVIER		–	0	–	–	–	303	–	303	303	–	–
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE		–	0	–	–	–	689	–	689	689	–	–
									–	–		
Vote 14 - Community Services (cont 2)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Expenditure by Vote	2	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	15 418	337 771	**354 785**	**372 026**
Surplus/ (Deficit) for the year	2	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	–	3 054	**2 622**	**368**

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	29 040	29 040	–	–	–	–	–	–	29 040	92 347	97 888
Sale of Goods and Rendering of Services		24 561	24 561	–	–	–	–	–	–	24 561	15 326	15 817
Agency services		–	(0)	–	–	–	–	1 314	1 314	1 314	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		8 033	8 033	–	–	–	–	–	–	8 033	8 299	8 564
Interest earned from Current and Non Current Assets		7 931	7 931	–	–	–	–	–	–	7 931	8 168	8 406
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		736	736	–	–	–	–	–	–	736	760	784
Rental from Fixed Assets		1 739	1 739	–	–	–	–	–	–	1 739	1 796	1 853
Licence and permits		171	171	–	–	–	–	–	–	171	177	182
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		1 875	1 875	–	–	–	–	14 104	14 104	15 979	1 921	1 966
Non-Exchange Revenue												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		223 544	223 544	–	–	–	–	–	–	223 544	228 613	236 933
Interest Receivables		–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		25 276	25 276	–	–	–	–	–	–	25 276	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**322 907**	**322 907**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**338 325**	**357 407**	**372 393**
Expenditure By Type												
Employee related costs		185 758	185 758	–	–	–	9 396	803	10 199	195 958	165 318	175 438
Remuneration of councillors		14 627	14 627	–	–	–	–	–	–	14 627	10 186	10 749
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		3 053	3 053	–	–	–	2 134	(98)	2 036	5 089	3 073	3 079
Debt impairment		4 000	4 000	–	–	–	–	–	–	4 000	4 000	4 000
Depreciation, amortisation and impairment		8 064	8 064	–	–	–	–	–	–	8 064	8 064	8 064
Interest, Dividends and Rent on Land		88	88	–	–	–	–	–	–	88	88	88
Contracted services		52 569	52 569	–	–	–	279	(632)	(353)	52 216	106 046	111 600
Transfers and subsidies		769	769	–	–	–	–	–	–	769	941	953
Irrecoverable debts written off		3 000	3 000	–	–	–	–	–	–	3 000	3 000	3 000
Operational Cost and Other Cost		47 366	47 366	–	–	–	2 296	1 241	3 536	50 902	51 012	51 998
Disposal of Fixed and Intangible Assets		172	172	–	–	–	–	–	–	172	172	172
Other Losses		2 885	2 885	–	–	–	–	–	–	2 885	2 885	2 885
Total Expenditure		**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/(Deficit)		554	554	–	–	–	(14 104)	14 104	–	554	2 622	368
Transfers and subsidies - capital (monetary allocations)		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		150	150	–	–	–	–	–	–	150	150	150
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services (cont)		400	400	–	–	–	–	–	–	400	–	–
Vote 7 - Community Services		1 504	1 504	–	–	–	–	–	–	1 504	–	–
Vote 8 - Community Services (cont)		64 933	64 933	–	–	–	–	–	–	64 933	–	–
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 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Single-year expenditure *to be adjusted*	2											
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services (cont)		–	–	–	–	–	–	–	–	–	–	–
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 -		–	0	–	–	–	–	–	–	0	–	–
Capital single-year expenditure sub-total		**–**	**0**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**–**	**–**
Total Capital Expenditure - Vote		**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Capital Expenditure - Functional												
Governance and administration		**550**	**550**	**–**	**–**	**–**	**–**	**–**	**–**	**550**	**150**	**150**
Executive and council		–	0	–	–	–	–	–	–	0	–	–
Finance and administration		550	550	–	–	–	–	–	–	550	150	150
Internal audit									–	–		
Community and public safety		**2 504**	**2 504**	**–**	**–**	**–**	**–**	**–**	**–**	**2 504**	**–**	**–**
Community and social services		1 500	1 500	–	–	–	–	–	–	1 500	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Housing									–	–		
Health		4	4	–	–	–	–	–	–	4	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport									–	–		
Environmental protection									–	–		
Trading services		**63 933**	**63 933**	**–**	**–**	**–**	**–**	**–**	**–**	**63 933**	**–**	**–**
Energy sources									–	–		
Water management									–	–		
Waste water management									–	–		
Waste management		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Other									–	–		
Total Capital Expenditure - Functional	3	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Funded by:												
National Government		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		2 500	2 500	–	–	–	–	–	–	2 500	–	–
District Municipality									–	–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	0	–	–	–	–	–	–	0	–	–
Transfers recognised - capital	4	**2 500**	**2 500**	**–**	**–**	**–**	**–**	**–**	**–**	**2 500**	**–**	**–**
Borrowing		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Internally generated funds		554	554	–	–	–	–	–	–	554	150	150
Total Capital Funding		**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager									–	–		
1.2 - Office: of the Executive Mayor									–	–		
1.3 - Office: of the Deputy Executive Mayor									–	–		
1.4 - Office : of the speaker									–	–		
1.5 - Mayor and Council									–	–		
1.6 - Strategic Manager									–	–		
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services									–	–		
1.9 - Legal Services									–	–		
1.10 - Legal services									–	–		
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
2.1 - Risk Management unit									–	–		
2.2 -									–	–		
2.3 - Internal audit									–	–		
2.4 - Marketing publicity & media cor									–	–		
2.5 - Performance Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		150	150	–	–	–	–	–	–	150	150	150
3.1 - Manager: Finance (CFO)									–	–		
3.2 - Expenditure									–	–		
3.3 - BTO & AFS									–	–		
3.4 - FMG Interns									–	–		
3.5 - Stores									–	–		
3.6 - Income									–	–		
3.7 - Assets		150	150	–	–	–	–	–	–	150	150	150
3.8 - Data									–	–		
3.9 - Assets Management									–	–		
3.10 - Remuneration									–	–		
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
4.1 - SCM									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Executive Manager: Corporate Services									–	–		
5.2 - Support Services:committee									–	–		
5.3 - Support servives: registry									–	–		
5.4 - Task unit									–	–		
5.5 - Training & Development									–	–		
5.6 - Labour Relations									–	–		
5.7 - Recruitment & Selection									–	–		
5.8 - Basic Conditions of Service									–	–		
5.9 - OHS									–	–		
5.10 - EAP									–	–		
Vote 6 - Corporate Services (cont)		400	400	–	–	–	–	–	–	400	–	–
6.1 - Section 79/80 committees									–	–		
6.2 - IT Section		400	400	–	–	–	–	–	–	400	–	–
6.3 - HR Manager									–	–		
6.4 - It section									–	–		
6.5 - National Skills Fund (NSF)									–	–		
6.6 - Individual Performance and Policy Research									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 7 - Community Services		**1 504**	**1 504**	**–**	**–**	**–**	**–**	**–**	–	1 504	**–**	**–**
7.1 - Disaster Management		1 500	1 500	–	–	–	–	–	–	1 500	–	–
7.2 - Executive Manager: Community Services									–	–		
7.3 - Municipal Health Services: Administration									–	–		
7.4 - Municipal Health Services: George									–	–		
7.5 - Municipal Health Services: Klein Karoo		4	4	–	–	–	–	–	–	4	–	–
7.6 - Municipal Health Services: Langeberg									–	–		
7.7 - Municipal Health Services: Lakes Areas									–	–		
7.8 - Disaster Management									–	–		
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management									–	–		
Vote 8 - Community Services (cont)		**64 933**	**64 933**	**–**	**–**	**–**	**–**	**–**	–	64 933	**–**	**–**
8.1 - Fire fighting		1 000	1 000	–	–	–	–	–	–	1 000	–	–
8.2 - Fire services: Riversdal									–	–		
8.3 - Fire services: Kannaland									–	–		
8.4 - Community Safety (WOSA)									–	–		
8.5 - Fire Fighting									–	–		
8.6 - Bulk infrastructure									–	–		
8.7 - Refuse									–	–		
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control									–	–		
8.10 - Landfill Sites		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Vote 9 - Planning and Economic Development		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm									–	–		
9.3 - Regional planning									–	–		
9.4 - Tourism									–	–		
9.5 - Human Settlement									–	–		
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects									–	–		
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		
Vote 10 - Planning and Economic Development (cont		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
10.1 - PMU									–	–		
10.2 - Led									–	–		
10.3 - Idp									–	–		
10.4 - EPWP Manager									–	–		
10.5 - EPWP Projects									–	–		
10.6 - EPWP Own Funding									–	–		
10.7 - Resorts: Calitzdorp Spa Kiosk									–	–		
10.8 - Resorts: Calitzdorp Spa Resort									–	–		
10.9 - Resorts: De Hoek Mountain Resort									–	–		
10.10 - Resorts: De Hoek Mountain Shop									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 11 - Planning and Economic Development(cont2		–	–	–	–	–	–	–	–	–	–	–
11.1 - Executive Manager: Planning and Economic Developm									–	–		
11.2 - Regional planning									–	–		
11.3 - Resorts: Swartvlei									–	–		
11.4 - Resorts: Victoriabaai									–	–		
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		–	–	–	–	–	–	–	–	–	–	–
12.1 - Public transport									–	–		
12.2 - Road Transport - Roads General									–	–		
12.3 - ROADS OPERATIONAL COST 1									–	–		
12.4 - ROADS WORKSHOP OPERATIONAL COST 1									–	–		
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1									–	–		
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1									–	–		
12.9 - ROADS - GRADER GEORGE - PROJECT 1									–	–		
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION									–	–		
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION									–	–		
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVIER									–	–		
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES									–	–		
13.7 - ROADS - CAUSEWAY - SLANGRIVIER									–	–		
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE									–	–		
									–	–		
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
									–	–		
									–	–		
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									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Capital multi-year expenditure sub-total		**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	–	66 987	**150**	**150**

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.2 - Office of the Executive Mayor									–	–		
1.3 - Office of the Deputy Executive Mayor									–	–		
1.4 - Office : of the speaker									–	–		
1.5 - Mayor and Council		–	–	–	–	–	–	–	–	–	–	–
1.6 - Strategic Manager									–	–		
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services									–	–		
1.9 - Legal Services									–	–		
1.10 - Legal services									–	–		
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
2.1 - Risk Management unit									–	–		
2.2 -									–	–		
2.3 - Internal audit									–	–		
2.4 - Marketing publicity & media cor		–	–	–	–	–	–	–	–	–	–	–
2.5 - Performance Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
3.1 - Manager: Finance (CFO)		–	–	–	–	–	–	–	–	–	–	–
3.2 - Expenditure									–	–		
3.3 - BTO & AFS									–	–		
3.4 - FMG Interns									–	–		
3.5 - Stores									–	–		
3.6 - Income									–	–		
3.7 - Assets		–	–	–	–	–	–	–	–	–	–	–
3.8 - Data									–	–		
3.9 - Assets Management									–	–		
3.10 - Remuneration									–	–		
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
4.1 - SCM									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Executive Manager: Corporate Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Support Services:committee		–	–	–	–	–	–	–	–	–	–	–
5.3 - Support servives: registry									–	–		
5.4 - Task unit		–	–	–	–	–	–	–	–	–	–	–
5.5 - Training & Development									–	–		
5.6 - Labour Relations									–	–		
5.7 - Recruitment & Selection									–	–		
5.8 - Basic Conditions of Service									–	–		
5.9 - OHS		–	–	–	–	–	–	–	–	–	–	–
5.10 - EAP									–	–		
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–	–	–
6.1 - Section 79/80 committees									–	–		
6.2 - IT Section		–	–	–	–	–	–	–	–	–	–	–
6.3 - HR Manager		–	–	–	–	–	–	–	–	–	–	–
6.4 - It section									–	–		
6.5 - National Skills Fund (NSF)									–	–		
6.6 - Individual Performance and Policy Research									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 7 - Community Services		–	–	–	–	–	–	–	–	–	–	–
7.1 - Disaster Management		–	–	–	–	–	–	–	–	–	–	–
7.2 - Executive Manager: Community Services		–	–	–	–	–	–	–	–	–	–	–
7.3 - Municipal Health Services: Administration									–	–		
7.4 - Municipal Health Services: George									–	–		
7.5 - Municipal Health Services: Klein Karoo		–	–	–	–	–	–	–	–	–	–	–
7.6 - Municipal Health Services: Langeberg									–	–		
7.7 - Municipal Health Services: Lakes Areas									–	–		
7.8 - Disaster Management									–	–		
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management									–	–		
Vote 8 - Community Services (cont)		–	–	–	–	–	–	–	–	–	–	–
8.1 - Fire fighting		–	–	–	–	–	–	–	–	–	–	–
8.2 - Fire services: Riversdal									–	–		
8.3 - Fire services: Kannaland									–	–		
8.4 - Community Safety (WOSA)									–	–		
8.5 - Fire Fighting		–	–	–	–	–	–	–	–	–	–	–
8.6 - Bulk infrastructure									–	–		
8.7 - Refuse									–	–		
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control									–	–		
8.10 - Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–	–	–	–	–
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm									–	–		
9.3 - Regional planning									–	–		
9.4 - Tourism									–	–		
9.5 - Human Settlement									–	–		
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects									–	–		
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		
Vote 10 - Planning and Economic Development (cont		–	–	–	–	–	–	–	–	–	–	–
10.1 - PMU		–	–	–	–	–	–	–	–	–	–	–
10.2 - Led									–	–		
10.3 - Idp									–	–		
10.4 - EPWP Manager									–	–		
10.5 - EPWP Projects									–	–		
10.6 - EPWP Own Funding									–	–		
10.7 - Resorts: Calitzdorp Spa Kiosk									–	–		
10.8 - Resorts: Calitzdorp Spa Resort		–	–	–	–	–	–	–	–	–	–	–
10.9 - Resorts: De Hoek Mountain Resort									–	–		
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2		–	–	–	–	–	–	–	–	–	–	–
11.1 - Executive Manager: Planning and Economic Develo		–	–	–	–	–	–	–	–	–	–	–
11.2 - Regional planning									–	–		
11.3 - Resorts: Swartvlei									–	–		
11.4 - Resorts: Victoriabaai									–	–		
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		–	–	–	–	–	–	–	–	–	–	–
12.1 - Public transport									–	–		
12.2 - Road Transport - Roads General									–	–		
12.3 - ROADS OPERATIONAL COST 1									–	–		
12.4 - ROADS WORKSHOP OPERATIONAL COST 1									–	–		
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1									–	–		
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1									–	–		
12.9 - ROADS - GRADER GEORGE - PROJECT 1									–	–		
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION									–	–		
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION									–	–		
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVIER									–	–		
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES									–	–		
13.7 - ROADS - CAUSEWAY - SLANGRIVIER									–	–		
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE									–	–		
									–	–		
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		–	0	–	–	–	–	–	–	0	–	–
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
		–	0	–	–	–	–	–	–	0	–	–
Capital single-year expenditure sub-total		–	0	–	–	–	–	–	–	0	–	–
Total Capital Expenditure		66 987	66 987	–	–	–	–	–	–	66 987	150	150

DC4 Garden Route - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		139 087	139 087	–	–	–	–	45	45	139 132	148 198	143 395
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	35 924	35 924	–	–	–	–	–	–	35 924	35 924	33 240
Receivables from non-exchange transactions	1	–	0	–	–	–	–	–	–	0	–	–
Current portion of non-current receivables	2	–	0	–	–	–	–	–	–	0	–	–
Inventory		–	0	–	–	–	–	–	–	0	–	–
VAT Receivable		11 615	11 615	–	–	–	–	–	–	11 615	11 615	11 615
Other current assets		100	100	–	–	–	–	–	–	100	100	100
Total current assets		**186 727**	**186 727**	**–**	**–**	**–**	**–**	**45**	**45**	**186 772**	**195 838**	**188 350**
Non current assets												
Investments		16	16	–	–	–	–	–	–	16	16	16
Investment property		65 474	65 474	–	–	–	–	–	–	65 474	65 346	65 218
Property, plant and equipment	3	286 675	286 675	–	–	–	–	–	–	286 675	279 145	271 615
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		679	679	–	–	–	–	–	–	679	423	167
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	0	–	–	–	–	–	–	0	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**352 844**	**352 844**	**–**	**–**	**–**	**–**	**–**	**–**	**352 844**	**344 930**	**337 016**
TOTAL ASSETS		**539 571**	**539 571**	**–**	**–**	**–**	**–**	**45**	**45**	**539 616**	**540 768**	**525 366**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		14 583	14 583	–	–	–	–	–	–	14 583	16 074	17 609
Consumer deposits		–	(0)	–	–	–	–	–	–	(0)	–	–
Trade and other payables from exchange transactions		15 695	15 695	–	–	–	–	–	–	15 695	16 544	17 393
Trade and other payables from non-exchange transactions		1 298	1 298	–	–	–	–	–	–	1 298	1 298	1 298
Provision		23 600	23 600	–	–	–	–	–	–	23 600	23 600	23 600
VAT Payable		8 022	8 022	–	–	–	–	–	–	8 022	8 022	8 022
Other current liabilities		–	(0)	–	–	–	–	–	–	(0)	–	–
Total current liabilities		**63 197**	**63 197**	**–**	**–**	**–**	**–**	**–**	**–**	**63 197**	**65 537**	**67 921**
Non current liabilities												
Financial liabilities	1	150 441	150 441	–	–	–	–	–	–	150 441	134 367	116 758
Provision	1	111 500	111 500	–	–	–	–	–	–	111 500	111 500	111 500
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**261 941**	**261 941**	**–**	**–**	**–**	**–**	**–**	**–**	**261 941**	**245 867**	**228 258**
TOTAL LIABILITIES		**325 138**	**325 138**	**–**	**–**	**–**	**–**	**–**	**–**	**325 138**	**311 404**	**296 179**
NET ASSETS	2	**214 433**	**214 433**	**–**	**–**	**–**	**–**	**45**	**45**	**214 478**	**229 364**	**229 187**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		163 903	163 903	–	–	–	–	(17 391)	(17 391)	146 511	178 833	178 657
Funds and Reserves		50 530	50 530	–	–	–	–	17 436	17 436	67 966	50 530	50 530
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**214 433**	**214 433**	**–**	**–**	**–**	**–**	**45**	**45**	**214 478**	**229 364**	**229 187**

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2026/27 Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									–	–		
Service charges		21 780	21 780	–	–	–	–	–	–	21 780	69 260	73 416
Other revenue		28 821	28 821	–	–	–	–	1 314	1 314	30 135	19 710	20 325
Transfers and Subsidies - Operational	1	223 716	223 716	–	–	–	–	14 104	14 104	237 820	228 785	237 105
Transfers and Subsidies - Capital	1	2 500	2 500	–	–	–	–	–	–	2 500	–	–
Interest		7 931	7 931	–	–	–	–	–	–	7 931	8 168	8 406
Dividends									–	–		
Payments												
Suppliers and employees		(302 505)	(302 505)	–	–	–	–	(15 418)	(15 418)	(317 923)	(334 765)	(351 993)
Finance charges		(88)	(88)	–	–	–	–	–	–	(88)	(88)	(88)
Transfers and Subsidies	1	(531)	(531)	–	–	–	–	–	–	(531)	(694)	(694)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(18 375)**	**(18 375)**	**–**	**–**	**–**	**–**	**–**	**–**	**(18 375)**	**(9 623)**	**(13 524)**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		65 276	65 276	–	–	–	–	(40 000)	(40 000)	25 276	–	–
Decrease (increase) in non-current receivables									–	–		
Decrease (increase) in non-current investments									–	–		
Insurance Refund - Capital									–	–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–		
Payments												
Capital assets		(66 987)	(66 987)	–	–	–	–	–	–	(66 987)	(150)	(150)
Retention (Capital)									–	–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 711)**	**(1 711)**	**–**	**–**	**–**	**–**	**(40 000)**	**(40 000)**	**(41 711)**	**(150)**	**(150)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing		21 000	21 000	–	–	–	–	(21 000)	(21 000)	–	–	–
Increase (decrease) in consumer deposits									–	–		
Payments												
Repayment of borrowing		(6 888)	(6 888)	–	–	–	–	6 888	6 888	–	(14 583)	(16 074)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**14 112**	**14 112**	**–**	**–**	**–**	**–**	**(14 112)**	**(14 112)**	**–**	**(14 583)**	**(16 074)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(5 974)**	**(5 974)**	**–**	**–**	**–**	**–**	**(54 112)**	**(54 112)**	**(60 086)**	**(24 356)**	**(29 748)**
Cash/cash equivalents at the year begin:	2	146 169	146 169	–	–	–	–	54 157	54 157	200 326	159 087	158 198
Cash/cash equivalents at the year end:	2	140 195	140 195	–	–	–	–	45	45	140 240	134 731	128 450

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2026/27 Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	140 195	140 195	–	–	–	–	45	45	140 240	134 731	128 450
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	16	16	–	–	–	–	–	–	16	16	16
Cash and investments available:		**140 211**	**140 211**	**–**	**–**	**–**	**–**	**45**	**45**	**140 255**	**134 747**	**128 466**
Applications of cash and investments												
Unspent conditional transfers		1 298	1 298	–	–	–	–	–	–	1 298	1 298	1 298
Unspent borrowing									–	–		
Statutory requirements		(37 856)	(37 856)	–	–	–	–	(1 622)	(1 622)	(39 478)	(37 856)	(37 856)
Other working capital requirements	2	(7 293)	(7 293)	–	–	–	–	–	–	(7 102)	(10 862)	(10 543)
Other provisions		23 600	23 600	–	–	–	–	–	–	23 600	23 600	23 600
Long term investments committed		–	–						–	–	–	–
Reserves to be backed by cash/investments		50 530	50 530						–	67 966	50 530	50 530
Total Application of cash and investments:		**30 278**	**30 278**	**–**	**–**	**–**	**–**	**(1 622)**	**(1 622)**	**46 284**	**26 709**	**27 028**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**109 932**	**109 932**	**–**	**–**	**–**	**–**	**1 666**	**1 666**	**93 972**	**108 038**	**101 438**
Creditors transferred to Debt Relief - Non-Current portion												
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**109 932**	**109 932**	**–**	**–**	**–**	**–**	**1 666**	**1 666**	**93 972**	**108 038**	**101 438**

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		550	550	–	–	–	–	–	–	550	150	150
Machinery and Equipment		4	4	–	–	–	–	–	–	4	–	–
Transport Assets		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Total Upgrading of Existing Assets *to be adjusted*	2a	–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4	66 987	66 987	–	–	–	–	–	–	66 987	150	150
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		550	550	–	–	–	–	–	–	550	150	150
Machinery and Equipment		4	4	–	–	–	–	–	–	4	–	–
Transport Assets		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27 Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	81 631	81 631	–	–	–	–	65 196	65 196	146 827	73 717	65 802
Roads Infrastructure		23	23	–	–	–	–	1	1	23	19	15
Storm water Infrastructure									–	–		
Electrical Infrastructure									–	–		
Water Supply Infrastructure									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure									–	–		
Coastal Infrastructure									–	–		
Information and Communication Infrastructure									–	–		
Infrastructure		23	23	–	–	–	–	1	1	23	19	15
Community Assets		(9 221)	(9 221)	–	–	–	–	4 611	4 611	(4 611)	(13 832)	(18 442)
Heritage Assets									–	–		
Investment properties		65 474	65 474	–	–	–	–	–	–	65 474	65 346	65 218
Other Assets		(107 133)	(107 133)	–	–	–	–	64 780	64 780	(42 353)	(107 133)	(107 133)
Biological or Cultivated Assets									–	–		
Intangible Assets		679	679	–	–	–	–	–	–	679	423	167
Computer Equipment		4 368	4 368	–	–	–	–	(299)	(299)	4 069	2 764	1 160
Furniture and Office Equipment		3 818	3 818	–	–	–	–	137	137	3 955	2 506	1 194
Machinery and Equipment		5 918	5 918	–	(1 500)	–	–	(768)	(2 268)	3 650	5 918	5 918
Transport Assets		17 360	17 360	–	1 500	–	–	(3 324)	(1 824)	15 535	17 360	17 360
Land		100 346	100 346	–	–	–	–	58	58	100 404	100 346	100 346
Zoo's, Marine and Non-biological Animals									–	–		
Furniture and Office Equipment									–	–		
Machinery and Equipment									–	–		
Living Resources									–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**81 631**	**81 631**	**–**	**–**	**–**	**–**	**65 196**	**65 196**	**146 827**	**73 717**	**65 802**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance by asset class	3	**9 902**	**9 902**	**–**	**–**	**–**	**–**	**(60)**	**(60)**	**9 842**	**8 518**	**8 820**
Roads Infrastructure		–	0	–	–	–	–	–	–	0	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3	3	–	–	–	–	–	–	3	4	4
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		3	3	–	–	–	–	–	–	3	4	4
Community Facilities		27	27	–	–	–	–	–	–	27	30	30
Sport and Recreation Facilities		8 033	8 033	–	–	–	–	–	–	8 033	6 123	6 425
Community Assets		8 060	8 060	–	–	–	–	–	–	8 060	6 152	6 454
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		631	631	–	–	–	–	(45)	(45)	586	1 020	1 020
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		631	631	–	–	–	–	(45)	(45)	586	1 020	1 020
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		11	11	–	–	–	–	–	–	11	12	12
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		338	338	–	–	–	–	–	–	338	376	376
Transport Assets		859	859	–	–	–	–	(15)	(15)	844	954	954
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**9 902**	**9 902**	**–**	**–**	**–**	**–**	**(60)**	**(60)**	**9 842**	**8 518**	**8 820**
Renewal and upgrading of Existing Assets as % of total capex		*0,0%*	*0,0%*							*0,0%*	*0,0%*	*0,0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*0,0%*	*0,0%*							*0,0%*	*0,0%*	*0,0%*
R&M as a % of PPE		*12,1%*	*12,1%*							*6,7%*	*11,6%*	*13,4%*
Renewal and upgrading and R&M as a % of PPE		*12,1%*	*12,1%*							*6,7%*	*11,6%*	*13,4%*

DC4 Garden Route - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

Refer to section 3.5 where the assumptions in the compilation of the adjustments budget are explained.

Section 6 – Adjustments to budget funding

Refer to section 3.5 and the budget schedules for the funding of the budget.

Section 7 – Adjustments to expenditure on allocations and grant programmes

Refer to section 3.5 of the report and supporting tables for the proposed adjustments.

Section 8 – Adjustments to Grants made by the Municipality

Not applicable.

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

Refer to section 3.5 of the report and supporting tables for the proposed adjustments.

Section 10 – Adjustments to Service Delivery and Budget Implementation Plan

As part of council's resolution, Service Delivery and Budget Implementation Plan will be revised and presented to the mayor to incorporate these projects.

This will be concluded as per the legislative requirements.

Section 11 – Adjustments to Capital expenditure

Refer to section 3.5 and the budget schedules for adjustments to capital expenditure.

Section 12 – Municipal Manager's quality certificate

NAVRAE:
ENQUIRIES: R Boshoff

KONTAKNR
CONTACT NO 044 803 1449

VERW:
REF: 6/18/7/2026-2027

KANTOOR:
OFFICES: George

DATUM
DATE 23 July 2026

Garden Route
DISTRICT MUNICIPALITY I UMASIPALA WESITHILI I DISTRIKSMUNISIPALITEIT

QUALITY CERTIFICATE

I **Monde Stratu**, Municipal Manager of **Garden Route District Municipality**, hereby certify that the **First Adjustments Budget 2026/2027 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name MONDE STRATU

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

Signature ---------------------------------

Date 23/07/2026

ANNEXURE A

Municipal adjustments budgets & supporting tables

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipality Name

DC4 Garden Route

Budget Year

2026/27

PHOENIX ERP SOLUTIONS

Date Created:	2026/07/24 19:32
mSCOA Version:	7.1
Template version:	1.0.0
Rules version:	1.0.1
Program version:	1.0.12.0

DC4 Garden Route - Contact Information

A. GENERAL INFORMATION

Municipality		Set name on 'Instructions' sheet
Grade		*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province		
Web Address		
e-mail Address		

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

DC4 Garden Route - Table B1 Adjustments Budget Summary -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	29 040	29 040	–	–	–	–	–	–	29 040	92 347	97 888
Investment revenue	7 931	7 931	–	–	–	–	–	–	7 931	8 168	8 406
Transfer and subsidies - Operational	223 544	223 544	–	–	–	–	–	–	223 544	228 613	236 933
Other own revenue	62 391	62 391	–	–	–	–	15 418	15 418	77 809	28 278	29 167
Total Revenue (excluding capital transfers and contributions)	**322 907**	**322 907**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**338 325**	**357 407**	**372 393**
Employee costs	185 758	185 758	–	–	–	9 396	803	10 199	195 958	165 318	175 438
Remuneration of councillors	14 627	14 627	–	–	–	–	–	–	14 627	10 186	10 749
Depreciation, amortisation and impairment	12 064	12 064	–	–	–	–	–	–	12 064	12 064	12 064
Interest, Dividends and Rent on Land	88	88	–	–	–	–	–	–	88	88	88
Inventory consumed and bulk purchases	3 053	3 053	–	–	–	2 134	(98)	2 036	5 089	3 073	3 079
Transfers and subsidies	769	769	–	–	–	–	–	–	769	941	953
Other expenditure	105 992	105 992	–	–	–	2 574	609	3 183	109 175	163 115	169 655
Total Expenditure	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/(Deficit)	554	554	–	–	–	(14 104)	14 104	–	554	2 622	368
Transfers and subsidies - capital (monetary allocations)	2 500	2 500	–	–	–	–	–	–	2 500	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Capital expenditure & funds sources											
Capital expenditure	66 987	66 987	–	–	–	–	–	–	66 987	150	150
Transfers recognised - capital	2 500	2 500	–	–	–	–	–	–	2 500	–	–
Borrowing	63 933	63 933	–	–	–	–	–	–	63 933	–	–
Internally generated funds	554	554	–	–	–	–	–	–	554	150	150
Total sources of capital funds	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Financial position											
Total current assets	186 727	186 727	–	–	–	–	45	45	186 772	195 838	188 350
Total non current assets	352 844	352 844	–	–	–	–	–	–	352 844	344 930	337 016
Total current liabilities	63 197	63 197	–	–	–	–	–	–	63 197	65 537	67 921
Total non current liabilities	261 941	261 941	–	–	–	–	–	–	261 941	245 867	228 258
Community wealth/Equity	**214 433**	**214 433**	**–**	**–**	**–**	**–**	**45**	**45**	**214 478**	**229 364**	**229 187**
Cash flows											
Net cash from (used) operating	–	–	–	–	–	–	–	–	–	(9 623)	(13 524)
Net cash from (used) investing	(1 711)	(1 711)	–	–	–	–	(40 000)	(40 000)	(41 711)	(150)	(150)
Net cash from (used) financing	14 112	14 112	–	–	–	–	(14 112)	(14 112)	–	(14 583)	(16 074)
Cash/cash equivalents at the year end	**140 195**	**140 195**	**–**	**–**	**–**	**–**	**45**	**45**	**140 240**	**134 731**	**128 450**
Cash backing/surplus reconciliation											
Cash and investments available	–	140 211	–	–	–	–	45	45	140 255	134 747	128 466
Application of cash and investments	30 278	30 278	–	–	–	–	(1 622)	(1 622)	28 657	26 709	27 028
Balance - surplus (shortfall)	**(30 278)**	**109 932**	**–**	**–**	**–**	**–**	**1 666**	**1 666**	**111 599**	**108 038**	**101 438**
Asset Management											
Asset register summary (WDV)	81 631	81 631	–	–	–	–	65 196	65 196	146 827	73 717	65 802
Depreciation	–	–	–	–	–	–	–	–	–	–	–
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	9 902	9 902	–	–	–	–	(60)	(60)	9 842	8 518	8 820
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<u>Revenue - Functional</u>												
Governance and administration		**149 838**	**149 838**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**151 152**	**156 057**	**161 000**
Executive and council		67 891	67 891	–	–	–	–	131	131	68 022	72 715	74 954
Finance and administration		81 947	81 947	–	–	–	–	1 183	1 183	83 130	83 342	86 046
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**85 861**	**85 861**	**–**	**–**	**–**	**–**	**–**	**–**	**85 861**	**86 986**	**90 641**
Community and social services		12 429	12 429	–	–	–	–	–	–	12 429	11 337	11 909
Sport and recreation		8 279	8 279	–	–	–	–	–	–	8 279	8 552	8 826
Public safety		28 493	28 493	–	–	–	–	–	–	28 493	29 233	30 629
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		36 660	36 660	–	–	–	–	–	–	36 660	37 865	39 277
Economic and environmental services		**46 343**	**46 343**	**–**	**–**	**–**	**–**	**14 104**	**14 104**	**60 447**	**17 974**	**18 631**
Planning and development		42 232	42 232	–	–	–	–	–	–	42 232	13 695	14 205
Road transport		3 940	3 940	–	–	–	–	14 104	14 104	18 044	4 102	4 244
Environmental protection		171	171	–	–	–	–	–	–	171	177	182
Trading services		**41 876**	**41 876**	**–**	**–**	**–**	**–**	**–**	**–**	**41 876**	**95 192**	**100 870**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		41 876	41 876	–	–	–	–	–	–	41 876	95 192	100 870
Other		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	–	**1 489**	**1 197**	**1 251**
Total Revenue - Functional	2	**325 407**	**325 407**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**340 825**	**357 407**	**372 393**
<u>Expenditure - Functional</u>												
Governance and administration		**165 189**	**165 189**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**166 503**	**147 519**	**153 199**
Executive and council		65 572	65 572	–	–	–	–	500	500	66 072	61 948	64 050
Finance and administration		95 770	95 770	–	–	–	–	814	814	96 584	82 866	86 275
Internal audit		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
Community and public safety		**89 462**	**89 462**	**–**	**–**	**–**	**–**	**–**	**–**	**89 462**	**92 731**	**97 755**
Community and social services		10 975	10 975	–	–	–	–	–	–	10 975	11 385	11 959
Sport and recreation		9 831	9 831	–	–	–	–	–	–	9 831	7 984	8 286
Public safety		27 493	27 493	–	–	–	–	–	–	27 493	29 233	30 629
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		41 163	41 163	–	–	–	–	–	–	41 163	44 129	46 880
Economic and environmental services		**25 921**	**25 921**	**–**	**–**	**–**	**14 104**	**–**	**14 104**	**40 025**	**20 854**	**21 902**
Planning and development		17 659	17 659	–	–	–	–	–	–	17 659	12 126	12 750
Road transport		3 940	3 940	–	–	–	14 104	–	14 104	18 044	4 102	4 244
Environmental protection		4 322	4 322	–	–	–	–	–	–	4 322	4 626	4 908
Trading services		**40 292**	**40 292**	**–**	**–**	**–**	**–**	**–**	**–**	**40 292**	**92 484**	**97 918**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		40 292	40 292	–	–	–	–	–	–	40 292	92 484	97 918
Other		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	–	**1 489**	**1 197**	**1 251**
Total Expenditure - Functional	3	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/ (Deficit) for the year		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**149 838**	**149 838**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**151 152**	**156 057**	**161 000**
Executive and council		67 891	67 891	–	–	–	–	131	131	68 022	72 715	74 954
Mayor and Council		39 971	39 971	–	–	–	–	–	–	39 971	41 267	42 796
Municipal Manager, Town Secretary and Chief Executive		27 921	27 921	–	–	–	–	131	131	28 052	31 447	32 158
Finance and administration		81 947	81 947	–	–	–	–	1 183	1 183	83 130	83 342	86 046
Administrative and Corporate Support		26 904	26 904	–	–	–	–	591	591	27 496	28 873	29 957
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		31 291	31 291	–	–	–	–	591	591	31 882	30 299	31 475
Fleet Management									–	–		
Human Resources		23 752	23 752	–	–	–	–	–	–	23 752	24 170	24 613
Information Technology									–	–		
Legal Services									–	–		
Marketing, Customer Relations, Publicity and Media Co-									–	–		
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management									–	–		
Security Services									–	–		
Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
Valuation Service									–	–		
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function									–	–		
Community and public safety		**85 861**	**85 861**	**–**	**–**	**–**	**–**	**–**	**–**	**85 861**	**86 986**	**90 641**
Community and social services		**12 429**	**12 429**	**–**	**–**	**–**	**–**	**–**	**–**	**12 429**	**11 337**	**11 909**
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums									–	–		
Child Care Facilities									–	–		
Community Halls and Facilities									–	–		
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management		12 429	12 429	–	–	–	–	–	–	12 429	11 337	11 909
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives									–	–		
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries									–	–		
Population Development									–	–		
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		**8 279**	**8 279**	**–**	**–**	**–**	**–**	**–**	**–**	**8 279**	**8 552**	**8 826**
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)									–	–		
Recreational Facilities		8 279	8 279	–	–	–	–	–	–	8 279	8 552	8 826
Sports Grounds and Stadiums									–	–		
Public safety		**28 493**	**28 493**	**–**	**–**	**–**	**–**	**–**	**–**	**28 493**	**29 233**	**30 629**
Civil Defence									–	–		
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection		28 493	28 493	–	–	–	–	–	–	28 493	29 233	30 629
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control									–	–		
Pounds									–	–		
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing									–	–		
Informal Settlements									–	–		

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Health		36 660	36 660	–	–	–	–	–	–	36 660	37 865	39 277
Ambulance									–	–		
Health Services		36 660	36 660	–	–	–	–	–	–	36 660	37 865	39 277
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of Communicable									–	–		
Vector Control									–	–		
Chemical Safety									–	–		
Economic and environmental services		46 343	46 343	–	–	–	–	14 104	14 104	60 447	17 974	18 631
Planning and development		42 232	42 232	–	–	–	–	–	–	42 232	13 695	14 205
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)		3 759	3 759	–	–	–	–	–	–	3 759	2 792	2 938
Central City Improvement District									–	–		
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		38 473	38 473	–	–	–	–	–	–	38 473	10 903	11 267
Regional Planning and Development									–	–		
Town Planning, Building Regulations and Enforcement, and									–	–		
Project Management Unit		–	–	–	–	–	–	–	–	–	–	–
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		3 940	3 940	–	–	–	–	14 104	14 104	18 044	4 102	4 244
Public Transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
Road and Traffic Regulation									–	–		
Roads		–	(0)	–	–	–	–	14 104	14 104	14 104	–	–
Taxi Ranks									–	–		
Environmental protection		171	171	–	–	–	–	–	–	171	177	182
Biodiversity and Landscape									–	–		
Coastal Protection									–	–		
Indigenous Forests									–	–		
Nature Conservation									–	–		
Pollution Control		171	171	–	–	–	–	–	–	171	177	182
Soil Conservation									–	–		
Trading services		41 876	41 876	–	–	–	–	–	–	41 876	95 192	100 870
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Electricity									–	–		
Street Lighting and Signal Systems									–	–		
Nonelectric Energy									–	–		
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment									–	–		
Water Distribution									–	–		
Water Storage									–	–		
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets									–	–		
Sewerage									–	–		
Storm Water Management									–	–		
Waste Water Treatment									–	–		
Waste management		41 876	41 876	–	–	–	–	–	–	41 876	95 192	100 870
Recycling									–	–		
Solid Waste Disposal (Landfill Sites)		39 515	39 515	–	–	–	–	–	–	39 515	93 097	98 638
Solid Waste Removal		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
Street Cleaning									–	–		
Other		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Abattoirs									–	–		
Air Transport									–	–		
Forestry									–	–		
Licensing and Regulation									–	–		
Markets									–	–		
Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Total Revenue - Functional	2	325 407	325 407	–	–	–	–	15 418	15 418	340 825	357 407	372 393
Expenditure - Functional									–	–		
Municipal governance and administration		165 189	165 189	–	–	–	–	1 314	1 314	166 503	147 519	153 199
Executive and council		65 572	65 572	–	–	–	–	500	500	66 072	61 948	64 050
Mayor and Council		59 793	59 793	–	–	–	–	500	500	60 293	57 763	59 625
Municipal Manager, Town Secretary and Chief Executive		5 779	5 779	–	–	–	–	–	–	5 779	4 185	4 426
Finance and administration		95 770	95 770	–	–	–	–	814	814	96 584	82 866	86 275
Administrative and Corporate Support		16 079	16 079	–	–	–	–	–	–	16 079	13 901	14 584
Asset Management									–	–		
Finance		19 011	19 011	–	–	–	–	814	814	19 825	14 667	15 545
Fleet Management									–	–		
Human Resources		30 457	30 457	–	–	–	–	–	–	30 457	28 829	29 541
Information Technology		16 453	16 453	–	–	–	–	–	–	16 453	15 278	15 873
Legal Services		4 884	4 884	–	–	–	–	–	–	4 884	3 807	3 977
Marketing, Customer Relations, Publicity and Media Co-		2 600	2 600	–	–	–	–	–	–	2 600	1 910	2 014
Property Services		–	0	–	–	–	–	–	–	0	–	–
Risk Management		1 076	1 076	–	–	–	–	–	–	1 076	774	818
Security Services									–	–		
Supply Chain Management		5 208	5 208	–	–	–	–	–	–	5 208	3 702	3 922
Valuation Service									–	–		
Internal audit		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
Governance Function		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Community and public safety		**89 462**	**89 462**	**–**	**–**	**–**	**–**	**–**	**–**	**89 462**	**92 731**	**97 755**
Community and social services		**10 975**	**10 975**	**–**	**–**	**–**	**–**	**–**	**–**	**10 975**	**11 385**	**11 959**
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums									–	–		
Child Care Facilities									–	–		
Community Halls and Facilities									–	–		
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management		10 955	10 955	–	–	–	–	–	–	10 955	11 364	11 939
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives									–	–		
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries									–	–		
Population Development		21	21	–	–	–	–	–	–	21	21	21
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		**9 831**	**9 831**	**–**	**–**	**–**	**–**	**–**	**–**	**9 831**	**7 984**	**8 286**
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)									–	–		
Recreational Facilities		9 831	9 831	–	–	–	–	–	–	9 831	7 984	8 286
Sports Grounds and Stadiums									–	–		
Public safety		**27 493**	**27 493**	**–**	**–**	**–**	**–**	**–**	**–**	**27 493**	**29 233**	**30 629**
Civil Defence		1 130	1 130	–	–	–	–	–	–	1 130	1 130	1 130
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection		26 363	26 363	–	–	–	–	–	–	26 363	28 103	29 500
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control									–	–		
Pounds									–	–		
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing									–	–		
Informal Settlements									–	–		
Health		**41 163**	**41 163**	**–**	**–**	**–**	**–**	**–**	**–**	**41 163**	**44 129**	**46 880**
Ambulance									–	–		
Health Services		41 163	41 163	–	–	–	–	–	–	41 163	44 129	46 880
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of Communicable									–	–		
Vector Control									–	–		
Chemical Safety									–	–		
Economic and environmental services		**25 921**	**25 921**	**–**	**–**	**–**	**14 104**	**–**	**14 104**	**40 025**	**20 854**	**21 902**
Planning and development		**17 659**	**17 659**	**–**	**–**	**–**	**–**	**–**	**–**	**17 659**	**12 126**	**12 750**
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)		3 759	3 759	–	–	–	–	–	–	3 759	2 792	2 938
Central City Improvement District									–	–		
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		13 873	13 873	–	–	–	–	–	–	13 873	9 304	9 782
Regional Planning and Development									–	–		
Town Planning, Building Regulations and Enforcement, and City Engineer									–	–		
Project Management Unit		27	27	–	–	–	–	–	–	27	29	30
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		**3 940**	**3 940**	**–**	**–**	**–**	**14 104**	**–**	**14 104**	**18 044**	**4 102**	**4 244**
Public Transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
Road and Traffic Regulation									–	–		
Roads		–	0	–	–	–	14 104	–	14 104	14 104	–	–
Taxi Ranks									–	–		
Environmental protection		**4 322**	**4 322**	**–**	**–**	**–**	**–**	**–**	**–**	**4 322**	**4 626**	**4 908**
Biodiversity and Landscape									–	–		
Coastal Protection									–	–		
Indigenous Forests									–	–		
Nature Conservation									–	–		
Pollution Control		4 322	4 322	–	–	–	–	–	–	4 322	4 626	4 908
Soil Conservation									–	–		

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Trading services		40 292	40 292	–	–	–	–	–	–	40 292	92 484	97 918
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Electricity									–	–		
Street Lighting and Signal Systems									–	–		
Nonelectric Energy									–	–		
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment									–	–		
Water Distribution									–	–		
Water Storage									–	–		
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets									–	–		
Sewerage									–	–		
Storm Water Management									–	–		
Waste Water Treatment									–	–		
Waste management		40 292	40 292	–	–	–	–	–	–	40 292	92 484	97 918
Recycling									–	–		
Solid Waste Disposal (Landfill Sites)		37 930	37 930	–	–	–	–	–	–	37 930	90 389	95 686
Solid Waste Removal		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
Street Cleaning									–	–		
Other		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Abattoirs									–	–		
Air Transport									–	–		
Forestry									–	–		
Licensing and Regulation									–	–		
Markets									–	–		
Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Total Expenditure - Functional	3	322 353	322 353	–	–	–	14 104	1 314	15 418	337 771	354 785	372 026
Surplus/ (Deficit) for the year		3 054	3 054	–	–	–	(14 104)	14 104	–	3 054	2 622	368

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		67 891	67 891	–	–	–	–	131	131	68 022	72 715	74 954
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		31 291	31 291	–	–	–	–	591	591	31 882	30 299	31 475
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		34 891	34 891	–	–	–	–	591	591	35 482	34 749	35 551
Vote 6 - Corporate Services (cont)		10 104	10 104	–	–	–	–	–	–	10 104	10 495	10 911
Vote 7 - Community Services		53 520	53 520	–	–	–	–	–	–	53 520	55 698	57 888
Vote 8 - Community Services (cont)		71 770	71 770	–	–	–	–	–	–	71 770	125 903	133 088
Vote 9 - Planning and Economic Development		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
Vote 10 - Planning and Economic Development (cont)		8 223	8 223	–	–	–	–	–	–	8 223	5 571	5 805
Vote 11 - Planning and Economic Development(cont2)		42 289	42 289	–	–	–	–	–	–	42 289	16 677	17 226
Vote 12 - Roads		3 940	3 940	–	–	–	–	14 104	14 104	18 044	4 102	4 244
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	325 407	325 407	–	–	–	–	15 418	15 418	340 825	357 407	372 393
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		70 456	70 456	–	–	–	–	500	500	70 956	65 755	68 028
Vote 2 - Office of the Municipal Manager (cont)		8 706	8 706	–	–	–	–	–	–	8 706	6 216	6 587
Vote 3 - Financial Services		19 027	19 027	–	–	–	–	814	814	19 841	14 683	15 561
Vote 4 - Financial Services (cont)		5 192	5 192	–	–	–	–	–	–	5 192	3 686	3 906
Vote 5 - Corporate Services		25 499	25 499	–	–	–	–	–	–	25 499	23 069	23 529
Vote 6 - Corporate Services (cont)		31 105	31 105	–	–	–	–	–	–	31 105	28 643	29 861
Vote 7 - Community Services		56 069	56 069	–	–	–	–	–	–	56 069	59 733	63 303
Vote 8 - Community Services (cont)		71 980	71 980	–	–	–	–	–	–	71 980	126 191	133 321
Vote 9 - Planning and Economic Development		2 888	2 888	–	–	–	–	–	–	2 888	2 596	2 650
Vote 10 - Planning and Economic Development (cont)		15 925	15 925	–	–	–	–	–	–	15 925	11 113	11 604
Vote 11 - Planning and Economic Development(cont2)		11 566	11 566	–	–	–	–	–	–	11 566	8 997	9 432
Vote 12 - Roads		3 940	3 940	–	–	–	10 592	–	10 592	14 532	4 102	4 244
Vote 13 - Roads (cont)		–	0	–	–	–	3 512	–	3 512	3 512	–	–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	322 353	322 353	–	–	–	14 104	1 314	15 418	337 771	354 785	372 026
Surplus/ (Deficit) for the year	2	3 054	3 054	–	–	–	(14 104)	14 104	–	3 054	2 622	368

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		**67 891**	**67 891**	**–**	**–**	**–**	**–**	**131**	131	68 022	**72 715**	**74 954**
1.1 - Municipal Manager		27 921	27 921	–	–	–	–	131	131	28 052	31 447	32 158
1.2 - Office: of the Executive Mayor		3 733	3 733	–	–	–	–	–	–	3 733	4 106	4 264
1.3 - Office: of the Deputy Executive Mayor		2 168	2 168	–	–	–	–	–	–	2 168	2 311	2 450
1.4 - Office : of the speaker		1 232	1 232	–	–	–	–	–	–	1 232	1 304	1 367
1.5 - Mayor and Council		32 837	32 837	–	–	–	–	–	–	32 837	33 547	34 715
1.6 - Strategic Manager		–	–	–	–	–	–	–	–	–	–	–
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services									–	–		
1.9 - Legal Services									–	–		
1.10 - Legal services									–	–		
Vote 2 - Office of the Municipal Manager (cont)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
2.1 - Risk Management unit									–	–		
2.2 -									–	–		
2.3 - Internal audit									–	–		
2.4 - Marketing publicity& media cor									–	–		
2.5 - Performance Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		**31 291**	**31 291**	**–**	**–**	**–**	**–**	**591**	591	31 882	**30 299**	**31 475**
3.1 - Manager: Finance (CFO)		30 091	30 091	–	–	–	–	591	591	30 682	28 999	29 975
3.2 - Expenditure		–	(0)	–	–	–	–	–	–	(0)	–	–
3.3 - BTO & AFS									–	–		
3.4 - FMG Interns		1 200	1 200	–	–	–	–	–	–	1 200	1 300	1 500
3.5 - Stores									–	–		
3.6 - Income									–	–		
3.7 - Assets									–	–		
3.8 - Data									–	–		
3.9 - Assets Management		–	–	–	–	–	–	–	–	–	–	–
3.10 - Remuneration		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services (cont)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
4.1 - SCM		–	–	–	–	–	–	–	–	–	–	–
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		**34 891**	**34 891**	**–**	**–**	**–**	**–**	**591**	591	35 482	**34 749**	**35 551**
5.1 - Executive Manager: Corporate Services		20 537	20 537	–	–	–	–	591	591	21 128	20 345	21 096
5.2 - Support Services:committee									–	–		
5.3 - Support servives: registry									–	–		
5.4 - Task unit		706	706	–	–	–	–	–	–	706	729	753
5.5 - Training & Development		13 648	13 648	–	–	–	–	–	–	13 648	13 675	13 703
5.6 - Labour Relations									–	–		
5.7 - Recruitment & Selection									–	–		
5.8 - Basic Conditions of Service									–	–		
5.9 - OHS									–	–		
5.10 - EAP									–	–		
Vote 6 - Corporate Services (cont)		**10 104**	**10 104**	**–**	**–**	**–**	**–**	**–**	–	10 104	**10 495**	**10 911**
6.1 - Section 79/80 committees									–	–		
6.2 - IT Section									–	–		
6.3 - HR Manager		1 080	1 080	–	–	–	–	–	–	1 080	1 116	1 152
6.4 - It section									–	–		
6.5 - National Skills Fund (NSF)		9 024	9 024	–	–	–	–	–	–	9 024	9 379	9 759
6.6 - Individual Performance and Policy Research									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 7 - Community Services		**53 520**	**53 520**	**–**	**–**	**–**	**–**	**–**	–	53 520	**55 698**	**57 888**
7.1 - Disaster Management		11 199	11 199	–	–	–	–	–	–	11 199	10 035	10 503
7.2 - Executive Manager: Community Services		5 661	5 661	–	–	–	–	–	–	5 661	7 799	8 108
7.3 - Municipal Health Services: Administration		35 022	35 022	–	–	–	–	–	–	35 022	36 173	37 530
7.4 - Municipal Health Services: George		740	740	–	–	–	–	–	–	740	765	789
7.5 - Municipal Health Services: Klein Karoo		183	183	–	–	–	–	–	–	183	189	195
7.6 - Municipal Health Services: Langeberg		459	459	–	–	–	–	–	–	459	474	489
7.7 - Municipal Health Services: Lakes Areas		256	256	–	–	–	–	–	–	256	265	273
7.8 - Disaster Management									–	–		
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management									–	–		
Vote 8 - Community Services (cont)		**71 770**	**71 770**	**–**	**–**	**–**	**–**	**–**	–	71 770	**125 903**	**133 088**
8.1 - Fire fighting		23 065	23 065	–	–	–	–	–	–	23 065	23 492	24 558
8.2 - Fire services: Riversdal		2 594	2 594	–	–	–	–	–	–	2 594	2 744	2 901
8.3 - Fire services: Kannaland		2 833	2 833	–	–	–	–	–	–	2 833	2 997	3 171
8.4 - Community Safety (WOSA)		1 230	1 230	–	–	–	–	–	–	1 230	1 302	1 406
8.5 - Fire Fighting									–	–		
8.6 - Bulk infrastructure		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
8.7 - Refuse									–	–		
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control		171	171	–	–	–	–	–	–	171	177	182
8.10 - Landfill Sites		39 515	39 515	–	–	–	–	–	–	39 515	93 097	98 638
Vote 9 - Planning and Economic Development		**1 489**	**1 489**	**–**	**–**	**–**	**–**	**–**	–	1 489	**1 197**	**1 251**
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm									–	–		
9.3 - Regional planning		–	–	–	–	–	–	–	–	–	–	–
9.4 - Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
9.5 - Human Settlement		–	–	–	–	–	–	–	–	–	–	–
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects									–	–		
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		
Vote 10 - Planning and Economic Development (cont)		**8 223**	**8 223**	**–**	**–**	**–**	**–**	**–**	–	8 223	**5 571**	**5 805**
10.1 - PMU		–	–	–	–	–	–	–	–	–	–	–
10.2 - Led		2 132	2 132	–	–	–	–	–	–	2 132	1 636	1 712
10.3 - Idp		1 627	1 627	–	–	–	–	–	–	1 627	1 156	1 226
10.4 - EPWP Manager									–	–		
10.5 - EPWP Projects		1 774	1 774	–	–	–	–	–	–	1 774	–	–
10.6 - EPWP Own Funding									–	–		
10.7 - Resorts: Calitzdorp Spa Kiosk									–	–		
10.8 - Resorts: Calitzdorp Spa Resort		–	–	–	–	–	–	–	–	–	–	–
10.9 - Resorts: De Hoek Mountain Resort		2 690	2 690	–	–	–	–	–	–	2 690	2 778	2 867
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2)		**42 289**	**42 289**	**–**	**–**	**–**	**–**	**–**	–	42 289	**16 677**	**17 226**
11.1 - Executive Manager: Planning and Economic Develop		8 949	8 949	–	–	–	–	–	–	8 949	8 347	8 629
11.2 - Regional planning		27 750	27 750	–	–	–	–	–	–	27 750	2 556	2 638
11.3 - Resorts: Swartvlei		3 381	3 381	–	–	–	–	–	–	3 381	3 493	3 605
11.4 - Resorts: Victoriabaai		2 208	2 208	–	–	–	–	–	–	2 208	2 281	2 354
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		**3 940**	**3 940**	**–**	**–**	**–**	**–**	**14 104**	14 104	18 044	**4 102**	**4 244**
12.1 - Public transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
12.2 - Road Transport - Roads General		–	(0)	–	–	–	–	14 104	14 104	14 104	–	–
12.3 - ROADS OPERATIONAL COST 1		–	–	–	–	–	–	–	–	–	–	–
12.4 - ROADS WORKSHOP OPERATIONAL COST 1									–	–		
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1									–	–		
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1									–	–		
12.9 - ROADS - GRADER GEORGE - PROJECT 1									–	–		
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION									–	–		
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVIER									–	–		
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES									–	–		
13.7 - ROADS - CAUSEWAY - SLANGRIVIER									–	–		
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE									–	–		
									–	–		
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
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									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Revenue by Vote	2	325 407	325 407	–	–	–	–	15 418	15 418	340 825	357 407	372 393
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		70 456	70 456	–	–	–	–	500	500	70 956	65 755	68 028
1.1 - Municipal Manager		5 736	5 736	–	–	–	–	–	–	5 736	4 134	4 374
1.2 - Office: of the Executive Mayor		3 733	3 733	–	–	–	–	(50)	(50)	3 683	4 106	4 264
1.3 - Office: of the Deputy Executive Mayor		2 168	2 168	–	–	–	–	50	50	2 218	2 311	2 450
1.4 - Office : of the speaker		1 232	1 232	–	–	–	–	–	–	1 232	1 304	1 367
1.5 - Mayor and Council		52 660	52 660	–	–	–	–	500	500	53 160	50 042	51 544
1.6 - Strategic Manager		43	43	–	–	–	–	–	–	43	51	52
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services		7	7	–	–	–	–	–	–	7	7	7
1.9 - Legal Services									–	–		
1.10 - Legal services		4 878	4 878	–	–	–	–	–	–	4 878	3 800	3 970
Vote 2 - Office of the Municipal Manager (cont)		8 706	8 706	–	–	–	–	–	–	8 706	6 216	6 587
2.1 - Risk Management unit		1 076	1 076	–	–	–	–	–	–	1 076	774	818
2.2 -									–	–		
2.3 - Internal audit		3 847	3 847	–	–	–	–	–	–	3 847	2 705	2 874
2.4 - Marketing publicity& media cor		2 600	2 600	–	–	–	–	–	–	2 600	1 910	2 014
2.5 - Performance Management		1 183	1 183	–	–	–	–	–	–	1 183	828	881
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		19 027	19 027	–	–	–	–	814	814	19 841	14 683	15 561
3.1 - Manager: Finance (CFO)		3 252	3 252	–	–	–	–	–	–	3 252	2 380	2 517
3.2 - Expenditure		6 719	6 719	–	–	–	–	–	–	6 719	4 735	5 020
3.3 - BTO & AFS		7 695	7 695	–	–	–	–	814	814	8 509	6 097	6 354
3.4 - FMG Interns		1 203	1 203	–	–	–	–	–	–	1 203	1 303	1 503
3.5 - Stores		16	16	–	–	–	–	–	–	16	16	16
3.6 - Income		76	76	–	–	–	–	–	–	76	83	83
3.7 - Assets		63	63	–	–	–	–	–	–	63	64	64
3.8 - Data		4	4	–	–	–	–	–	–	4	4	4
3.9 - Assets Management									–	–		
3.10 - Remuneration									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 4 - Financial Services (cont)		**5 192**	**5 192**	**–**	**–**	**–**	**–**	**–**	–	5 192	**3 686**	**3 906**
4.1 - SCM		5 192	5 192	–	–	–	–	–	–	5 192	3 686	3 906
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		**25 499**	**25 499**	**–**	**–**	**–**	**–**	**–**	–	25 499	**23 069**	**23 529**
5.1 - Executive Manager: Corporate Services		978	978	–	–	–	–	–	–	978	825	851
5.2 - Support Services:committee		2 509	2 509	–	–	–	–	–	–	2 509	1 761	1 871
5.3 - Support servives: registry		5 496	5 496	–	–	–	–	–	–	5 496	4 419	4 625
5.4 - Task unit		710	710	–	–	–	–	–	–	710	602	629
5.5 - Training & Development		15 501	15 501	–	–	–	–	–	–	15 501	15 122	15 212
5.6 - Labour Relations		24	24	–	–	–	–	–	–	24	30	30
5.7 - Recruitment & Selection		61	61	–	–	–	–	–	–	61	66	66
5.8 - Basic Conditions of Service		22	22	–	–	–	–	–	–	22	25	25
5.9 - OHS		144	144	–	–	–	–	–	–	144	160	160
5.10 - EAP		54	54	–	–	–	–	–	–	54	60	60
Vote 6 - Corporate Services (cont)		**31 105**	**31 105**	**–**	**–**	**–**	**–**	**–**	–	31 105	**28 643**	**29 861**
6.1 - Section 79/80 committees		–	–	–	–	–	–	–	–	–	–	–
6.2 - IT Section		285	285	–	–	–	–	–	–	285	285	285
6.3 - HR Manager		5 698	5 698	–	–	–	–	–	–	5 698	4 058	4 303
6.4 - It section		16 169	16 169	–	–	–	–	–	–	16 169	14 994	15 589
6.5 - National Skills Fund (NSF)		8 933	8 933	–	–	–	–	–	–	8 933	9 286	9 662
6.6 - Individual Performance and Policy Research		20	20	–	–	–	–	–	–	20	22	22
									–	–		
									–	–		
									–	–		
									–	–		
Vote 7 - Community Services		**56 069**	**56 069**	**–**	**–**	**–**	**–**	**–**	–	56 069	**59 733**	**63 303**
7.1 - Disaster Management		8 209	8 209	–	–	–	–	–	–	8 209	8 545	9 014
7.2 - Executive Manager: Community Services		3 825	3 825	–	–	–	–	–	–	3 825	4 088	4 349
7.3 - Municipal Health Services: Administration		3 171	3 171	–	–	–	–	–	–	3 171	3 357	3 511
7.4 - Municipal Health Services: George		10 197	10 197	–	–	–	–	–	–	10 197	10 938	11 640
7.5 - Municipal Health Services: Klein Karoo		8 785	8 785	–	–	–	–	–	–	8 785	9 442	10 047
7.6 - Municipal Health Services: Langeberg		9 268	9 268	–	–	–	–	–	–	9 268	9 961	10 594
7.7 - Municipal Health Services: Lakes Areas		9 741	9 741	–	–	–	–	–	–	9 741	10 431	11 089
7.8 - Disaster Management		1 489	1 489	–	–	–	–	–	–	1 489	1 489	1 489
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management		1 382	1 382	–	–	–	–	–	–	1 382	1 481	1 570
Vote 8 - Community Services (cont)		**71 980**	**71 980**	**–**	**–**	**–**	**–**	**–**	–	71 980	**126 191**	**133 321**
8.1 - Fire fighting		20 936	20 936	–	–	–	–	–	–	20 936	22 362	23 428
8.2 - Fire services: Riversdal		2 594	2 594	–	–	–	–	–	–	2 594	2 744	2 901
8.3 - Fire services: Kannaland		2 833	2 833	–	–	–	–	–	–	2 833	2 997	3 171
8.4 - Community Safety (WOSA)		1 256	1 256	–	–	–	–	–	–	1 256	1 330	1 436
8.5 - Fire Fighting		1 130	1 130	–	–	–	–	–	–	1 130	1 130	1 130
8.6 - Bulk infrastructure		2 362	2 362	–	–	–	–	–	–	2 362	2 095	2 232
8.7 - Refuse		1	1	–	–	–	–	–	–	1	1	1
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control		2 939	2 939	–	–	–	–	–	–	2 939	3 145	3 338
8.10 - Landfill Sites		37 930	37 930	–	–	–	–	–	–	37 930	90 388	95 685
Vote 9 - Planning and Economic Development		**2 888**	**2 888**	**–**	**–**	**–**	**–**	**–**	–	2 888	**2 596**	**2 650**
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm		1 378	1 378	–	–	–	–	–	–	1 378	1 378	1 378
9.3 - Regional planning		–	0	–	–	–	–	–	–	0	–	–
9.4 - Tourism		1 489	1 489	–	–	–	–	–	–	1 489	1 197	1 251
9.5 - Human Settlement		–	–	–	–	–	–	–	–	–	–	–
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects		21	21	–	–	–	–	–	–	21	21	21
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Vote 10 - Planning and Economic Development (cont)		**15 925**	**15 925**	**–**	**–**	**–**	**–**	**–**	–	15 925	**11 113**	**11 604**
10.1 - PMU		27	27	–	–	–	–	–	–	27	29	30
10.2 - Led		2 132	2 132	–	–	–	–	–	–	2 132	1 636	1 712
10.3 - Idp		1 627	1 627	–	–	–	–	–	–	1 627	1 156	1 226
10.4 - EPWP Manager		1 744	1 744	–	–	–	–	–	–	1 744	1 261	1 335
10.5 - EPWP Projects		1 774	1 774	–	–	–	–	–	–	1 774	–	–
10.6 - EPWP Own Funding		1 813	1 813	–	–	–	–	–	–	1 813	1 379	1 452
10.7 - Resorts: Calitzdorp Spa Kiosk		–	–	–	–	–	–	–	–	–	–	–
10.8 - Resorts: Calitzdorp Spa Resort		3 229	3 229	–	–	–	–	–	–	3 229	2 802	2 885
10.9 - Resorts: De Hoek Mountain Resort		3 579	3 579	–	–	–	–	–	–	3 579	2 849	2 965
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2)		**11 566**	**11 566**	**–**	**–**	**–**	**–**	**–**	–	11 566	**8 997**	**9 432**
11.1 - Executive Manager: Planning and Economic Develop		3 081	3 081	–	–	–	–	–	–	3 081	2 229	2 362
11.2 - Regional planning		5 461	5 461	–	–	–	–	–	–	5 461	4 435	4 634
11.3 - Resorts: Swartvlei		1 340	1 340	–	–	–	–	–	–	1 340	1 036	1 080
11.4 - Resorts: Victoriabaai		1 684	1 684	–	–	–	–	–	–	1 684	1 297	1 356
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		**3 940**	**3 940**	**–**	**–**	**–**	**10 592**	**–**	10 592	14 532	**4 102**	**4 244**
12.1 - Public transport		3 940	3 940	–	–	–	–	–	–	3 940	4 102	4 244
12.2 - Road Transport - Roads General		–	–	–	–	–	–	–	–	–	–	–
12.3 - ROADS OPERATIONAL COST 1		–	0	–	–	–	5 650	–	5 650	5 650	–	–
12.4 - ROADS WORKSHOP OPERATIONAL COST 1		–	0	–	–	–	971	–	971	971	–	–
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJE(		–	0	–	–	–	2 068	–	2 068	2 068	–	–
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1		–	0	–	–	–	487	–	487	487	–	–
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT		–	0	–	–	–	858	–	858	858	–	–
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1		–	0	–	–	–	281	–	281	281	–	–
12.9 - ROADS - GRADER GEORGE - PROJECT 1		–	0	–	–	–	277	–	277	277	–	–
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SEC		–	0	–	–	–	–	–	–	0	–	–
Vote 13 - Roads (cont)		**–**	**0**	**–**	**–**	**–**	**3 512**	**–**	3 512	3 512	**–**	**–**
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 -		–	0	–	–	–	939	–	939	939	–	–
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANC		–	0	–	–	–	1 253	–	1 253	1 253	–	–
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE R		–	0	–	–	–	329	–	329	329	–	–
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - COR		–	–	–	–	–	–	–	–	–	–	–
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMA		–	–	–	–	–	–	–	–	–	–	–
13.7 - ROADS - CAUSEWAY - SLANGRIVIER		–	0	–	–	–	303	–	303	303	–	–
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE		–	0	–	–	–	689	–	689	689	–	–
									–	–		
Vote 14 - Community Services (cont 2)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Expenditure by Vote	2	**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	15 418	337 771	**354 785**	**372 026**
Surplus/ (Deficit) for the year	2	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	–	3 054	**2 622**	**368**

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	29 040	29 040	–	–	–	–	–	–	29 040	92 347	97 888
Sale of Goods and Rendering of Services		24 561	24 561	–	–	–	–	–	–	24 561	15 326	15 817
Agency services		–	(0)	–	–	–	–	1 314	1 314	1 314	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		8 033	8 033	–	–	–	–	–	–	8 033	8 299	8 564
Interest earned from Current and Non Current Assets		7 931	7 931	–	–	–	–	–	–	7 931	8 168	8 406
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		736	736	–	–	–	–	–	–	736	760	784
Rental from Fixed Assets		1 739	1 739	–	–	–	–	–	–	1 739	1 796	1 853
Licence and permits		171	171	–	–	–	–	–	–	171	177	182
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		1 875	1 875	–	–	–	–	14 104	14 104	15 979	1 921	1 966
Non-Exchange Revenue												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		223 544	223 544	–	–	–	–	–	–	223 544	228 613	236 933
Interest Receivables		–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		25 276	25 276	–	–	–	–	–	–	25 276	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**322 907**	**322 907**	**–**	**–**	**–**	**–**	**15 418**	**15 418**	**338 325**	**357 407**	**372 393**
Expenditure By Type												
Employee related costs		185 758	185 758	–	–	–	9 396	803	10 199	195 958	165 318	175 438
Remuneration of councillors		14 627	14 627	–	–	–	–	–	–	14 627	10 186	10 749
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		3 053	3 053	–	–	–	2 134	(98)	2 036	5 089	3 073	3 079
Debt impairment		4 000	4 000	–	–	–	–	–	–	4 000	4 000	4 000
Depreciation, amortisation and impairment		8 064	8 064	–	–	–	–	–	–	8 064	8 064	8 064
Interest, Dividends and Rent on Land		88	88	–	–	–	–	–	–	88	88	88
Contracted services		52 569	52 569	–	–	–	279	(632)	(353)	52 216	106 046	111 600
Transfers and subsidies		769	769	–	–	–	–	–	–	769	941	953
Irrecoverable debts written off		3 000	3 000	–	–	–	–	–	–	3 000	3 000	3 000
Operational Cost and Other Cost		47 366	47 366	–	–	–	2 296	1 241	3 536	50 902	51 012	51 998
Disposal of Fixed and Intangible Assets		172	172	–	–	–	–	–	–	172	172	172
Other Losses		2 885	2 885	–	–	–	–	–	–	2 885	2 885	2 885
Total Expenditure		**322 353**	**322 353**	**–**	**–**	**–**	**14 104**	**1 314**	**15 418**	**337 771**	**354 785**	**372 026**
Surplus/(Deficit)		554	554	–	–	–	(14 104)	14 104	–	554	2 622	368
Transfers and subsidies - capital (monetary allocations)		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	**3 054**	**3 054**	**–**	**–**	**–**	**(14 104)**	**14 104**	**–**	**3 054**	**2 622**	**368**

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		150	150	–	–	–	–	–	–	150	150	150
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services (cont)		400	400	–	–	–	–	–	–	400	–	–
Vote 7 - Community Services		1 504	1 504	–	–	–	–	–	–	1 504	–	–
Vote 8 - Community Services (cont)		64 933	64 933	–	–	–	–	–	–	64 933	–	–
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 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services (cont)		–	–	–	–	–	–	–	–	–	–	–
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 -		–	0	–	–	–	–	–	–	0	–	–
Capital single-year expenditure sub-total		**–**	**0**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**–**	**–**
Total Capital Expenditure - Vote		**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Capital Expenditure - Functional												
Governance and administration		**550**	**550**	**–**	**–**	**–**	**–**	**–**	**–**	**550**	**150**	**150**
Executive and council		–	0	–	–	–	–	–	–	0	–	–
Finance and administration		550	550	–	–	–	–	–	–	550	150	150
Internal audit									–	–		
Community and public safety		**2 504**	**2 504**	**–**	**–**	**–**	**–**	**–**	**–**	**2 504**	**–**	**–**
Community and social services		1 500	1 500	–	–	–	–	–	–	1 500	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Housing									–	–		
Health		4	4	–	–	–	–	–	–	4	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport									–	–		
Environmental protection									–	–		
Trading services		**63 933**	**63 933**	**–**	**–**	**–**	**–**	**–**	**–**	**63 933**	**–**	**–**
Energy sources									–	–		
Water management									–	–		
Waste water management									–	–		
Waste management		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Other									–	–		
Total Capital Expenditure - Functional	3	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Funded by:												
National Government		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		2 500	2 500	–	–	–	–	–	–	2 500	–	–
District Municipality									–	–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	0	–	–	–	–	–	–	0	–	–
Transfers recognised - capital	4	**2 500**	**2 500**	**–**	**–**	**–**	**–**	**–**	**–**	**2 500**	**–**	**–**
Borrowing		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Internally generated funds		554	554	–	–	–	–	–	–	554	150	150
Total Capital Funding		**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager									–	–		
1.2 - Office: of the Executive Mayor									–	–		
1.3 - Office: of the Deputy Executive Mayor									–	–		
1.4 - Office : of the speaker									–	–		
1.5 - Mayor and Council									–	–		
1.6 - Strategic Manager									–	–		
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services									–	–		
1.9 - Legal Services									–	–		
1.10 - Legal services									–	–		
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
2.1 - Risk Management unit									–	–		
2.2 -									–	–		
2.3 - Internal audit									–	–		
2.4 - Marketing publicity& media cor									–	–		
2.5 - Performance Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		150	150	–	–	–	–	–	–	150	150	150
3.1 - Manager: Finance (CFO)									–	–		
3.2 - Expenditure									–	–		
3.3 - BTO & AFS									–	–		
3.4 - FMG Interns									–	–		
3.5 - Stores									–	–		
3.6 - Income									–	–		
3.7 - Assets		150	150	–	–	–	–	–	–	150	150	150
3.8 - Data									–	–		
3.9 - Assets Management									–	–		
3.10 - Remuneration									–	–		
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
4.1 - SCM									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Executive Manager: Corporate Services									–	–		
5.2 - Support Services:committee									–	–		
5.3 - Support servives: registry									–	–		
5.4 - Task unit									–	–		
5.5 - Training & Development									–	–		
5.6 - Labour Relations									–	–		
5.7 - Recruitment & Selection									–	–		
5.8 - Basic Conditions of Service									–	–		
5.9 - OHS									–	–		
5.10 - EAP									–	–		
Vote 6 - Corporate Services (cont)		400	400	–	–	–	–	–	–	400	–	–
6.1 - Section 79/80 committees									–	–		
6.2 - IT Section		400	400	–	–	–	–	–	–	400	–	–
6.3 - HR Manager									–	–		
6.4 - It section									–	–		
6.5 - National Skills Fund (NSF)									–	–		
6.6 - Individual Performance and Policy Research									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 7 - Community Services		**1 504**	**1 504**	**–**	**–**	**–**	**–**	**–**	–	1 504	**–**	**–**
7.1 - Disaster Management		1 500	1 500	–	–	–	–	–	–	1 500	–	–
7.2 - Executive Manager: Community Services									–	–		
7.3 - Municipal Health Services: Administration									–	–		
7.4 - Municipal Health Services: George									–	–		
7.5 - Municipal Health Services: Klein Karoo		4	4	–	–	–	–	–	–	4	–	–
7.6 - Municipal Health Services: Langeberg									–	–		
7.7 - Municipal Health Services: Lakes Areas									–	–		
7.8 - Disaster Management									–	–		
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management									–	–		
Vote 8 - Community Services (cont)		**64 933**	**64 933**	**–**	**–**	**–**	**–**	**–**	–	64 933	**–**	**–**
8.1 - Fire fighting		1 000	1 000	–	–	–	–	–	–	1 000	–	–
8.2 - Fire services: Riversdal									–	–		
8.3 - Fire services: Kannaland									–	–		
8.4 - Community Safety (WOSA)									–	–		
8.5 - Fire Fighting									–	–		
8.6 - Bulk infrastructure									–	–		
8.7 - Refuse									–	–		
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control									–	–		
8.10 - Landfill Sites		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Vote 9 - Planning and Economic Development		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm									–	–		
9.3 - Regional planning									–	–		
9.4 - Tourism									–	–		
9.5 - Human Settlement									–	–		
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects									–	–		
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		
Vote 10 - Planning and Economic Development (cont)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
10.1 - PMU									–	–		
10.2 - Led									–	–		
10.3 - Idp									–	–		
10.4 - EPWP Manager									–	–		
10.5 - EPWP Projects									–	–		
10.6 - EPWP Own Funding									–	–		
10.7 - Resorts: Calitzdorp Spa Kiosk									–	–		
10.8 - Resorts: Calitzdorp Spa Resort									–	–		
10.9 - Resorts: De Hoek Mountain Resort									–	–		
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
11.1 - Executive Manager: Planning and Economic Developm									–	–		
11.2 - Regional planning									–	–		
11.3 - Resorts: Swartvlei									–	–		
11.4 - Resorts: Victoriabaai									–	–		
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
12.1 - Public transport									–	–		
12.2 - Road Transport - Roads General									–	–		
12.3 - ROADS OPERATIONAL COST 1									–	–		
12.4 - ROADS WORKSHOP OPERATIONAL COST 1									–	–		
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1									–	–		
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1									–	–		
12.9 - ROADS - GRADER GEORGE - PROJECT 1									–	–		
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION									–	–		
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVIER									–	–		
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES									–	–		
13.7 - ROADS - CAUSEWAY - SLANGRIVIER									–	–		
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE									–	–		
									–	–		
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Capital multi-year expenditure sub-total		66 987	66 987	–	–	–	–	–	–	66 987	150	150
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.2 - Office: of the Executive Mayor									–	–		
1.3 - Office: of the Deputy Executive Mayor									–	–		
1.4 - Office : of the speaker									–	–		
1.5 - Mayor and Council		–	–	–	–	–	–	–	–	–	–	–
1.6 - Strategic Manager									–	–		
1.7 - Integrated Support and Legal Compliance Services									–	–		
1.8 - Legal Services									–	–		
1.9 - Legal Services									–	–		
1.10 - Legal services									–	–		
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–
2.1 - Risk Management unit									–	–		
2.2 -									–	–		
2.3 - Internal audit									–	–		
2.4 - Marketing publicity& media cor		–	–	–	–	–	–	–	–	–	–	–
2.5 - Performance Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
3.1 - Manager: Finance (CFO)		–	–	–	–	–	–	–	–	–	–	–
3.2 - Expenditure									–	–		
3.3 - BTO & AFS									–	–		
3.4 - FMG Interns									–	–		
3.5 - Stores									–	–		
3.6 - Income									–	–		
3.7 - Assets		–	–	–	–	–	–	–	–	–	–	–
3.8 - Data									–	–		
3.9 - Assets Management									–	–		
3.10 - Remuneration									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–
4.1 - SCM									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Executive Manager: Corporate Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Support Services:committee		–	–	–	–	–	–	–	–	–	–	–
5.3 - Support servives: registry									–	–		
5.4 - Task unit		–	–	–	–	–	–	–	–	–	–	–
5.5 - Training & Development									–	–		
5.6 - Labour Relations									–	–		
5.7 - Recruitment & Selection									–	–		
5.8 - Basic Conditions of Service									–	–		
5.9 - OHS		–	–	–	–	–	–	–	–	–	–	–
5.10 - EAP									–	–		
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–	–	–
6.1 - Section 79/80 committees									–	–		
6.2 - IT Section		–	–	–	–	–	–	–	–	–	–	–
6.3 - HR Manager		–	–	–	–	–	–	–	–	–	–	–
6.4 - It section									–	–		
6.5 - National Skills Fund (NSF)									–	–		
6.6 - Individual Performance and Policy Research									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 7 - Community Services		–	–	–	–	–	–	–	–	–	–	–
7.1 - Disaster Management		–	–	–	–	–	–	–	–	–	–	–
7.2 - Executive Manager: Community Services		–	–	–	–	–	–	–	–	–	–	–
7.3 - Municipal Health Services: Administration									–	–		
7.4 - Municipal Health Services: George									–	–		
7.5 - Municipal Health Services: Klein Karoo		–	–	–	–	–	–	–	–	–	–	–
7.6 - Municipal Health Services: Langeberg									–	–		
7.7 - Municipal Health Services: Lakes Areas									–	–		
7.8 - Disaster Management									–	–		
7.9 - Disaster Management									–	–		
7.10 - Enviromental Management									–	–		
Vote 8 - Community Services (cont)		–	–	–	–	–	–	–	–	–	–	–
8.1 - Fire fighting		–	–	–	–	–	–	–	–	–	–	–
8.2 - Fire services: Riversdal									–	–		
8.3 - Fire services: Kannaland									–	–		
8.4 - Community Safety (WOSA)									–	–		
8.5 - Fire Fighting		–	–	–	–	–	–	–	–	–	–	–
8.6 - Bulk infrastructure									–	–		
8.7 - Refuse									–	–		
8.8 - Bulk infr.: water									–	–		
8.9 - Air quality control									–	–		
8.10 - Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–	–	–	–	–
9.1 - Property Development									–	–		
9.2 - Executive Manager: Planning and Economic Developm									–	–		
9.3 - Regional planning									–	–		
9.4 - Tourism									–	–		
9.5 - Human Settlement									–	–		
9.6 - EPWP Manager									–	–		
9.7 - EPWP Projects									–	–		
9.8 - Population Development									–	–		
9.9 - Tourism									–	–		
									–	–		

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 10 - Planning and Economic Development (cont)		–	–	–	–	–	–	–	–	–	–	–
10.1 - PMU		–	–	–	–	–	–	–	–	–	–	–
10.2 - Led									–	–		
10.3 - Idp									–	–		
10.4 - EPWP Manager									–	–		
10.5 - EPWP Projects									–	–		
10.6 - EPWP Own Funding									–	–		
10.7 - Resorts: Calitzdorp Spa Kiosk									–	–		
10.8 - Resorts: Calitzdorp Spa Resort		–	–	–	–	–	–	–	–	–	–	–
10.9 - Resorts: De Hoek Mountain Resort									–	–		
10.10 - Resorts: De Hoek Mountain Shop									–	–		
Vote 11 - Planning and Economic Development(cont2)		–	–	–	–	–	–	–	–	–	–	–
11.1 - Executive Manager: Planning and Economic Develop		–	–	–	–	–	–	–	–	–	–	–
11.2 - Regional planning									–	–		
11.3 - Resorts: Swartvlei									–	–		
11.4 - Resorts: Victoriabaai									–	–		
11.5 - Resorts: Kleinkrantz									–	–		
11.6 - Led									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 12 - Roads		–	–	–	–	–	–	–	–	–	–	–
12.1 - Public transport									–	–		
12.2 - Road Transport - Roads General									–	–		
12.3 - ROADS OPERATIONAL COST 1									–	–		
12.4 - ROADS WORKSHOP OPERATIONAL COST 1									–	–		
12.5 - ROADS - MAINTENANCE OUDTSHOORN - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.6 - ROADS - GRADER OUDTSHOORN - PROJECT 1									–	–		
12.7 - ROADS - MAINTENANCE RIVERSDALE - PROJECT 1 - PREVENTATIVE CONDI									–	–		
12.8 - ROADS - GRADER RIVERSDALE - PROJECT 1									–	–		
12.9 - ROADS - GRADER GEORGE - PROJECT 1									–	–		
12.10 - ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION									–	–		
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–	–	–
13.1 - Roads									–	–		
13.2 - ROADS - MAINTENANCE GEORGE - PROJECT 1 - PREVENTATIVE CONDITION									–	–		
13.3 - ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.4 - ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS									–	–		
13.5 - ROADS - CONSTR (UPGRADE)- PROJECT 1 - CORRECTIVE MAINT - SLANGRIVIER									–	–		
13.6 - ROADS - CONSTR - CORRECTIVE MAINTEN SMALL IN/OUTLET STRUCTURES									–	–		
13.7 - ROADS - CAUSEWAY - SLANGRIVIER									–	–		
13.8 - ROADS - GEELHOUTBOOM									–	–		
13.9 - ROADS - FLOOD DAMAGE									–	–		
									–	–		
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–	–	–
14.1 - Solid Waste Removal									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 15 -		–	0	–	–	–	–	–	–	0	–	–
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
		–	0	–	–	–	–	–	–	0	–	–
Capital single-year expenditure sub-total		–	0	–	–	–	–	–	–	0	–	–
Total Capital Expenditure		66 987	66 987	–	–	–	–	–	–	66 987	150	150

DC4 Garden Route - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		139 087	139 087	–	–	–	–	45	45	139 132	148 198	143 395
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	35 924	35 924	–	–	–	–	–	–	35 924	35 924	33 240
Receivables from non-exchange transactions	1	–	0	–	–	–	–	–	–	0	–	–
Current portion of non-current receivables	2	–	0	–	–	–	–	–	–	0	–	–
Inventory		–	0	–	–	–	–	–	–	0	–	–
VAT Receivable		11 615	11 615	–	–	–	–	–	–	11 615	11 615	11 615
Other current assets		100	100	–	–	–	–	–	–	100	100	100
Total current assets		**186 727**	**186 727**	**–**	**–**	**–**	**–**	**45**	**45**	**186 772**	**195 838**	**188 350**
Non current assets												
Investments		16	16	–	–	–	–	–	–	16	16	16
Investment property		65 474	65 474	–	–	–	–	–	–	65 474	65 346	65 218
Property, plant and equipment	3	286 675	286 675	–	–	–	–	–	–	286 675	279 145	271 615
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		679	679	–	–	–	–	–	–	679	423	167
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	0	–	–	–	–	–	–	0	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**352 844**	**352 844**	**–**	**–**	**–**	**–**	**–**	**–**	**352 844**	**344 930**	**337 016**
TOTAL ASSETS		**539 571**	**539 571**	**–**	**–**	**–**	**–**	**45**	**45**	**539 616**	**540 768**	**525 366**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		14 583	14 583	–	–	–	–	–	–	14 583	16 074	17 609
Consumer deposits		–	(0)	–	–	–	–	–	–	(0)	–	–
Trade and other payables from exchange transactions		15 695	15 695	–	–	–	–	–	–	15 695	16 544	17 393
Trade and other payables from non-exchange transactions		1 298	1 298	–	–	–	–	–	–	1 298	1 298	1 298
Provision		23 600	23 600	–	–	–	–	–	–	23 600	23 600	23 600
VAT Payable		8 022	8 022	–	–	–	–	–	–	8 022	8 022	8 022
Other current liabilities		–	(0)	–	–	–	–	–	–	(0)	–	–
Total current liabilities		**63 197**	**63 197**	**–**	**–**	**–**	**–**	**–**	**–**	**63 197**	**65 537**	**67 921**
Non current liabilities												
Financial liabilities	1	150 441	150 441	–	–	–	–	–	–	150 441	134 367	116 758
Provision	1	111 500	111 500	–	–	–	–	–	–	111 500	111 500	111 500
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**261 941**	**261 941**	**–**	**–**	**–**	**–**	**–**	**–**	**261 941**	**245 867**	**228 258**
TOTAL LIABILITIES		**325 138**	**325 138**	**–**	**–**	**–**	**–**	**–**	**–**	**325 138**	**311 404**	**296 179**
NET ASSETS	2	**214 433**	**214 433**	**–**	**–**	**–**	**–**	**45**	**45**	**214 478**	**229 364**	**229 187**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		163 903	163 903	–	–	–	–	(17 391)	(17 391)	146 511	178 833	178 657
Funds and Reserves		50 530	50 530	–	–	–	–	17 436	17 436	67 966	50 530	50 530
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**214 433**	**214 433**	**–**	**–**	**–**	**–**	**45**	**45**	**214 478**	**229 364**	**229 187**

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									–	–		
Service charges		21 780	21 780	–	–	–	–	–	–	21 780	69 260	73 416
Other revenue		28 821	28 821	–	–	–	–	1 314	1 314	30 135	19 710	20 325
Transfers and Subsidies - Operational	1	223 716	223 716	–	–	–	–	14 104	14 104	237 820	228 785	237 105
Transfers and Subsidies - Capital	1	2 500	2 500	–	–	–	–	–	–	2 500	–	–
Interest		7 931	7 931	–	–	–	–	–	–	7 931	8 168	8 406
Dividends									–	–		
Payments												
Suppliers and employees		(302 505)	(302 505)	–	–	–	–	(15 418)	(15 418)	(317 923)	(334 765)	(351 993)
Finance charges		(88)	(88)	–	–	–	–	–	–	(88)	(88)	(88)
Transfers and Subsidies	1	(531)	(531)	–	–	–	–	–	–	(531)	(694)	(694)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(18 375)**	**(18 375)**	**–**	**–**	**–**	**–**	**–**	**–**	**(18 375)**	**(9 623)**	**(13 524)**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		65 276	65 276	–	–	–	–	(40 000)	(40 000)	25 276	–	–
Decrease (increase) in non-current receivables									–	–		
Decrease (increase) in non-current investments									–	–		
Insurance Refund - Capital									–	–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–		
Payments												
Capital assets		(66 987)	(66 987)	–	–	–	–	–	–	(66 987)	(150)	(150)
Retention (Capital)									–	–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 711)**	**(1 711)**	**–**	**–**	**–**	**–**	**(40 000)**	**(40 000)**	**(41 711)**	**(150)**	**(150)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing		21 000	21 000	–	–	–	–	(21 000)	(21 000)	–	–	–
Increase (decrease) in consumer deposits									–	–		
Payments												
Repayment of borrowing		(6 888)	(6 888)	–	–	–	–	6 888	6 888	–	(14 583)	(16 074)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**14 112**	**14 112**	**–**	**–**	**–**	**–**	**(14 112)**	**(14 112)**	**–**	**(14 583)**	**(16 074)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(5 974)**	**(5 974)**	**–**	**–**	**–**	**–**	**(54 112)**	**(54 112)**	**(60 086)**	**(24 356)**	**(29 748)**
Cash/cash equivalents at the year begin:	2	146 169	146 169	–	–	–	–	54 157	54 157	200 326	159 087	158 198
Cash/cash equivalents at the year end:	2	140 195	140 195	–	–	–	–	45	45	140 240	134 731	128 450

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	140 195	140 195	–	–	–	–	45	45	140 240	134 731	128 450
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	16	16	–	–	–	–	–	–	16	16	16
Cash and investments available:		**140 211**	**140 211**	**–**	**–**	**–**	**–**	**45**	**45**	**140 255**	**134 747**	**128 466**
Applications of cash and investments												
Unspent conditional transfers		1 298	1 298	–	–	–	–	–	–	1 298	1 298	1 298
Unspent borrowing									–	–		
Statutory requirements		(37 856)	(37 856)	–	–	–	–	(1 622)	(1 622)	(39 478)	(37 856)	(37 856)
Other working capital requirements	2	(7 293)	(7 293)	–	–	–	–	–	–	(7 102)	(10 862)	(10 543)
Other provisions		23 600	23 600	–	–	–	–	–	–	23 600	23 600	23 600
Long term investments committed		–	–						–	–	–	–
Reserves to be backed by cash/investments		50 530	50 530						–	67 966	50 530	50 530
Total Application of cash and investments:		**30 278**	**30 278**	**–**	**–**	**–**	**–**	**(1 622)**	**(1 622)**	**46 284**	**26 709**	**27 028**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**109 932**	**109 932**	**–**	**–**	**–**	**–**	**1 666**	**1 666**	**93 972**	**108 038**	**101 438**
Creditors transferred to Debt Relief - Non-Current portion												
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**109 932**	**109 932**	**–**	**–**	**–**	**–**	**1 666**	**1 666**	**93 972**	**108 038**	**101 438**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

Description	A	A1	H	+1 2027/28	+2 2028/29
Other working capital requirements					
Debtors	5 630	5 630	5 513	8 943	8 367
Creditors due	(1 663)	(1 663)	(1 590)	(1 920)	(2 176)
Total	7 293	7 293	7 102	10 862	10 543
Debtors collection assumptions:					
Balance outstanding - debtors	35 924	35 924	35 924	35 924	33 240
Estimate of debtors collection rate	16%	16%	15%	25%	25%
Long term investments committed					
(Insert description; eg sinking fund)					
	–	–	–	–	–
Reserves to be backed by cash/investments					
Housing Development Fund	–	–	–	–	–
Capital Replacement Reserve	(8 223)	(8 223)	9 213	(8 223)	(8 223)
Self Insurance Reserve	–	–	–	–	–
Compensation for Occupational Injuries and Diseases	–	–	–	–	–
Employee Benefit reserve	58 753	58 753	58 753	58 753	58 753
Non-current Provisions reserve	–	–	–	–	–
Valuation reserve	–	–	–	–	–
Investment in associate account	–	–	–	–	–
Capitalisation Reserve	–	–	–	–	–
	50 530	50 530	67 966	50 530	50 530

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		550	550	–	–	–	–	–	–	550	150	150
Machinery and Equipment		4	4	–	–	–	–	–	–	4	–	–
Transport Assets		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Total Upgrading of Existing Assets *to be adjusted*	2a	–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4	66 987	66 987	–	–	–	–	–	–	66 987	150	150
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		550	550	–	–	–	–	–	–	550	150	150
Machinery and Equipment		4	4	–	–	–	–	–	–	4	–	–
Transport Assets		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**66 987**	**66 987**	**–**	**–**	**–**	**–**	**–**	**–**	**66 987**	**150**	**150**

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	81 631	81 631	–	–	–	–	65 196	65 196	146 827	73 717	65 802
Roads Infrastructure		23	23	–	–	–	–	1	1	23	19	15
Storm water Infrastructure									–	–		
Electrical Infrastructure									–	–		
Water Supply Infrastructure									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure									–	–		
Coastal Infrastructure									–	–		
Information and Communication Infrastructure									–	–		
Infrastructure		23	23	–	–	–	–	1	1	23	19	15
Community Assets		(9 221)	(9 221)	–	–	–	–	4 611	4 611	(4 611)	(13 832)	(18 442)
Heritage Assets									–	–		
Investment properties		65 474	65 474	–	–	–	–	–	–	65 474	65 346	65 218
Other Assets		(107 133)	(107 133)	–	–	–	–	64 780	64 780	(42 353)	(107 133)	(107 133)
Biological or Cultivated Assets									–	–		
Intangible Assets		679	679	–	–	–	–	–	–	679	423	167
Computer Equipment		4 368	4 368	–	–	–	–	(299)	(299)	4 069	2 764	1 160
Furniture and Office Equipment		3 818	3 818	–	–	–	–	137	137	3 955	2 506	1 194
Machinery and Equipment		5 918	5 918	–	(1 500)	–	–	(768)	(2 268)	3 650	5 918	5 918
Transport Assets		17 360	17 360	–	1 500	–	–	(3 324)	(1 824)	15 535	17 360	17 360
Land		100 346	100 346	–	–	–	–	58	58	100 404	100 346	100 346
Zoo's, Marine and Non-biological Animals									–	–		
Furniture and Office Equipment									–	–		
Machinery and Equipment									–	–		
Living Resources									–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**81 631**	**81 631**	**–**	**–**	**–**	**–**	**65 196**	**65 196**	**146 827**	**73 717**	**65 802**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance by asset class	3	**9 902**	**9 902**	**–**	**–**	**–**	**–**	**(60)**	**(60)**	**9 842**	**8 518**	**8 820**
Roads Infrastructure		–	0	–	–	–	–	–	–	0	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3	3	–	–	–	–	–	–	3	4	4
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		3	3	–	–	–	–	–	–	3	4	4
Community Facilities		27	27	–	–	–	–	–	–	27	30	30
Sport and Recreation Facilities		8 033	8 033	–	–	–	–	–	–	8 033	6 123	6 425
Community Assets		8 060	8 060	–	–	–	–	–	–	8 060	6 152	6 454
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		631	631	–	–	–	–	(45)	(45)	586	1 020	1 020
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		631	631	–	–	–	–	(45)	(45)	586	1 020	1 020
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		11	11	–	–	–	–	–	–	11	12	12
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		338	338	–	–	–	–	–	–	338	376	376
Transport Assets		859	859	–	–	–	–	(15)	(15)	844	954	954
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**9 902**	**9 902**	**–**	**–**	**–**	**–**	**(60)**	**(60)**	**9 842**	**8 518**	**8 820**
Renewal and upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*							*0.0%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*							*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*12.1%*	*12.1%*							*6.7%*	*11.6%*	*13.4%*
Renewal and upgrading and R&M as a % of PPE		*12.1%*	*12.1%*							*6.7%*	*11.6%*	*13.4%*

DC4 Garden Route - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Exchange revenue												
Service charges - Electricity												
Appliance Maintenance									–	–		
Availability Charges									–	–		
Connection/Reconnection									–	–		
Electricity Distribution Revenue for Services									–	–		
Electricity Sales									–	–		
Joint Pole Usage									–	–		
Meter Compliance Testing									–	–		
Meter Reading Fees									–	–		
Notice Revenues									–	–		
Temporary Service Plant									–	–		
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)									–	–		
Less Cost of Free Basis Services (50 kwh per indigent household per month)									–	–		
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-
Service charges - Water												
Agricultural and Rural Water Service									–	–		
Availability Charges									–	–		
Connection/Disconnection									–	–		
Industrial Water									–	–		
Meter Reading Fees									–	–		
Sale									–	–		
Urban Higher Level Service									–	–		
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)									–	–		
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)									–	–		
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management												
Agricultural and Rural									–	–		
Availability Charges									–	–		
Connection/Reconnection									–	–		
Higher Level Service									–	–		
Industrial Effluent									–	–		
Industrial Waste Water									–	–		
Pump/Removal of Waste Water									–	–		
Sanitation Charges									–	–		
Treatment of Effluent									–	–		
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)									–	–		
Less Cost of Free Basis Services (free sanitation service to indigent households)									–	–		
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management												
Availability Charges									–	–		
Carrier Bags									–	–		
Disposal Facilities		29 040	29 040	-	-	-	-	-	–	29 040	92 347	97 888
Refuse Bags									–	–		
Refuse Removal									–	–		
Skip									–	–		
Waste Bins									–	–		
Total refuse removal revenue		29 040	29 040	-	-	-	-	-	-	29 040	92 347	97 888
Less Revenue Foregone (in excess of one removal a week to indigent households)									–	–		
Less Cost of Free Basis Services (removed once a week to indigent households)									–	–		
Net Service charges - Waste Management		29 040	29 040	-	-	-	-	-	-	29 040	92 347	97 888

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Sales of Goods and Rendering of Services												
Academic Services									–	–		
Advertisements									–	–		
Amendment Fees									–	–		
Application Fees for Land Usage									–	–		
Building Plan Approval									–	–		
Building Plan Clause Levy									–	–		
Buyers Card									–	–		
Camping Fees		8 074	8 074	-	-	-	-	-	–	8 074	8 341	8 608
Cemetery and Burial									–	–		
Cleaning and Removal									–	–		
Clearance Certificates									–	–		
Computer Services									–	–		
Day Care Fees									–	–		
Demolition Application Fees									–	–		
Development Charges									–	–		
Domestic Services									–	–		
Drainage Fees									–	–		
Encroachment Fees									–	–		
Entrance Fees		172	172	-	-	-	-	-	–	172	177	183
Escort Fees									–	–		
Exempted Parking									–	–		
Fire Services		3 426	3 426	-	-	-	-	-	–	3 426	3 539	3 652
Health Services		1 638	1 638	-	-	-	-	-	–	1 638	1 692	1 746
Housing (Boarding Services)									–	–		
Immunisation Fees									–	–		
Laboratory Services									–	–		
Legal Fees									–	–		
Library Fees									–	–		
Management Fees		9 725	9 725	-	-	-	-	-	–	9 725	-	-
Meal and Refreshment									–	–		
Membership Fees									–	–		
Objections and Appeals									–	–		
Occupation Certificates									–	–		
Parking Fees									–	–		
Photo copies, Faxes and Telephone charges									–	–		
Removal of Restrictions									–	–		
Sale of Carbon Credits									–	–		
Sale of Goods		141	141	-	-	-	-	-	–	141	145	150
Scrap, Waste & Other Goods									–	–		
Shared Services		1 386	1 386	-	-	-	-	-	–	1 386	1 432	1 478
Squatter Re-allocation									–	–		
Stone and Gravel									–	–		
Streets/Street Markets (Informal Traders)									–	–		
Town Planning and Servitudes									–	–		
Traffic Control									–	–		
Transport Fees		-	-	-	-	-	-	-	–	–	-	-
Valuation Services									–	–		
Water Meter Protectors									–	–		
Weighbridge Fees									–	–		
Total Sales of Goods and Rendering of Services		**24 561**	**24 561**	**-**	**-**	**-**	**-**	**-**	**-**	**24 561**	**15 326**	**15 817**
Agency Services												
District Municipalities												
Eastern Cape									–	–		
Free State									–	–		
Gauteng									–	–		
KwazuluNatal									–	–		
Limpopo									–	–		
Mpumalanga									–	–		
Northern Cape									–	–		
Northwest									–	–		
Western Cape									–	–		
Total District Municipalities		-	-	-	-	-	-	-	-	-	-	-
National												
AARTO									–	–		
Department of Environmental Affairs									–	–		
Total National		-	-	-	-	-	-	-	-	-	-	-
Provincial												
Eastern Cape									–	–		
Free State									–	–		
Gauteng									–	–		
KwazuluNatal									–	–		
Limpopo									–	–		
Mpumalanga									–	–		
Northern Cape									–	–		
Northwest									–	–		
Western Cape		-	(0)	-	-	-	-	1 314	1 314	1 314	-	-
Total Provincial		-	(0)	-	-	-	-	1 314	1 314	1 314	-	-
Total Agency Services		-	(0)	-	-	-	-	1 314	1 314	1 314	-	-
Interest - Deemed Interest									–	–		

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Interest earned from Receivables												
Affiliates/Related Parties/Associated Companies												
Electricity									–	–		
Housing									–	–		
Housing Land Sales									–	–		
Housing Selling Schemes									–	–		
Merchandising, Jobbing and Contracts		400	400	-	-	-	-	-	–	400	413	427
Property Rental Debtors		-	-	-	-	-	-	-	–	–	-	-
SARS									–	–		
Service Charges		7 633	7 633	-	-	-	-	-	–	7 633	7 885	8 138
Sporting and Other Bodies									–	–		
Staff									–	–		
Waste Management									–	–		
Waste Water Management									–	–		
Water									–	–		
Shared Services									–	–		
Total Interest earned from Receivables		8 033	8 033	-	-	-	-	-	-	8 033	8 299	8 564
Interest earned from Current and Non Current Assets												
Bank Accounts		6 497	6 497	-	-	-	-	-	–	6 497	6 687	6 877
Financial Assets		1 434	1 434	-	-	-	-	-	–	1 434	1 481	1 529
Short Term Investments and Call Accounts		-	-	-	-	-	-	-	–	–	-	-
Total Interest earned from Current and Non Current Assets		7 931	7 931	-	-	-	-	-	-	7 931	8 168	8 406
Dividends												
External Investment									–	–		
Municipal Entities									–	–		
Total Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land												
Land		736	736	-	-	-	-	-	–	736	760	784
Prospecting, Mining, Royalties									–	–		
Servitudes									–	–		
Total Rent on Land		736	736	-	-	-	-	-	-	736	760	784
Rental from Fixed Assets												
Market Related									–	–		
Biological Assets									–	–		
Heritage Assets									–	–		
Investment Property		1 733	1 733	-	-	-	-	-	–	1 733	1 791	1 848
Property Plant and Equipment		5	5	-	-	-	-	-	–	5	5	6
Total Market Related		1 739	1 739	-	-	-	-	-	-	1 739	1 796	1 853
Non-market Related												
Biological Assets									–	–		
Heritage Assets									–	–		
Investment Property									–	–		
Property Plant and Equipment									–	–		
Total Non-market Related		-	-	-	-	-	-	-	-	-	-	-
Total Rental from Fixed Assets		1 739	1 739	-	-	-	-	-	-	1 739	1 796	1 853
Licences or Permits												
Angling/Fishing									–	–		
Atmospheric Emissions									–	–		
Boat									–	–		
Dog									–	–		
Fauna and Flora									–	–		
Filming Fees									–	–		
Game									–	–		
Health Certificates		171	171	-	-	-	-	-	–	171	177	182
Hiking Trails									–	–		
Hoarding (Collecting/Storing)									–	–		
Market Porters									–	–		
Road and Transport									–	–		
Threatened and Protected Species									–	–		
Trading									–	–		
Total Licences or Permits		171	171	-	-	-	-	-	-	171	177	182
Special Rating Levies												
Agricultural Properties									–	–		
Business and Commercial Properties									–	–		
Industrial Properties									–	–		
Mining Properties									–	–		
Public Benefit Organisations									–	–		
Public Service Infrastructure Properties									–	–		
Public Service Purposes Properties									–	–		
Residential Properties									–	–		
Residential Sectional Title Garages									–	–		
Sport Clubs and Fields									–	–		
Vacant Land									–	–		
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue									–	–		
Development Charges									–	–		

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Operational Revenue												
Administrative Handling Fees		9	9	-	-	-	-	-	–	9	9	9
Arbor City Awards Competition									–	–		
Bad Debts Recovered									–	–		
Bontle Ke Botho Cleaning and Greening Award									–	–		
Breakages and Losses Recovered									–	–		
Bursary Repayment									–	–		
Collection Charges									–	–		
Commission		115	115	-	-	-	-	-	–	115	119	122
Discounts and Early Settlements									–	–		
Incidental Cash Surpluses		-	-	-	-	-	-	-	–	–	-	-
Inspection Fees		108	108	-	-	-	-	-	–	108	111	115
Insurance Refund		500	500	-	-	-	-	-	–	500	500	500
Merchandising, Jobbing and Contracts		251	251	-	-	-	-	14 104	14 104	14 355	260	268
Recovery Maintenance									–	–		
Registration Fees									–	–		
Request for Information		-	-	-	-	-	-	-	–	–	-	-
Sale of Property		-	-	-	-	-	-	-	–	–	-	-
Skills Development Levy Refund		830	830	-	-	-	-	-	–	830	857	884
Staff and Councillors Recoveries		63	63	-	-	-	-	-	–	63	65	67
Total Operational Revenue		1 875	1 875	-	-	-	-	14 104	14 104	15 979	1 921	1 966
Non-Exchange revenue												
Property Rates												
Agricultural Properties									–	–		
Business and Commercial Properties									–	–		
Industrial Properties									–	–		
Mining Properties									–	–		
Public Benefit Organisations									–	–		
Public Service Infrastructure Properties									–	–		
Public Service Purposes Properties									–	–		
Residential Properties									–	–		
Residential Sectional Title Garages									–	–		
Sport Clubs and Fields									–	–		
Vacant Land									–	–		
Total Property Rates		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)									–	–		
Net Property Rates		-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes												
Surcharges									–	–		
Taxes		-	-	-	-	-	-	-	–	–	-	-
Total Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits												
Fines									–	–		
Forfeits		-	-	-	-	-	-	-	–	–	-	-
Penalties									–	–		
Total Fines, Penalties and Forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or Permits												
Angling/Fishing									–	–		
Atmospheric Emission									–	–		
Boat									–	–		
Dog									–	–		
Fauna and Flora									–	–		
Filming Fees									–	–		
Game									–	–		
Health Certificates		-	-	-	-	-	-	-	–	–	-	-
Hiking Trails									–	–		
Hoarding (Collecting/Storing)									–	–		
Market Porters									–	–		
Road and Transport									–	–		
Threatened and Protected Species									–	–		
Trading									–	–		
Total Licences or Permits		-	-	-	-	-	-	-	-	-	-	-

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Transfer and subsidies - Operational												
Allocations In-kind												
Departmental Agencies and Accounts									–	–		
District Municipalities									–	–		
Foreign Government and International Organisations									–	–		
Higher Educational Institutions									–	–		
Households									–	–		
National Government									–	–		
Non-Profit Institutions		-	-	-	-	-	-	-	–	–	-	-
Parent Municipality									–	–		
Private Enterprises									–	–		
Provincial Government									–	–		
Public Corporations									–	–		
Total Allocations In-kind		-	-	-	-	-	-	-	-	-	-	-
Monetary Allocations												
Departmental Agencies and Accounts		21 751	21 751	-	-	-	-	-	–	21 751	22 104	22 481
District Municipalities									–	–		
Foreign Government and International Organisations									–	–		
Higher Educational Institutions									–	–		
Households									–	–		
National Governments		5 932	5 932	-	-	-	-	-	–	5 932	4 376	4 672
National Revenue Fund		193 449	193 449	-	-	-	-	-	–	193 449	199 805	207 302
Non-Profit Institutions									–	–		
Parent Municipality									–	–		
Private Enterprises									–	–		
Provincial Government		2 412	2 412	-	-	-	-	-	–	2 412	2 328	2 478
Public Corporations		-	-	-	-	-	-	-	–	–	-	-
Total Monetary Allocations		223 544	223 544	-	-	-	-	-	-	223 544	228 613	236 933
Total Transfer and subsidies - Operational		223 544	223 544	-	-	-	-	-	-	223 544	228 613	236 933
Interest Receivables												
Property Rates									–	–		
Service Charges												
Electricity									–	–		
Waste Management									–	–		
Waste Water Management									–	–		
Water									–	–		
Total Service Charges		-	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy (RSC Replacement Grant)									–	–		
Operational Revenue - Service Charges												
Electricity - Availability Charges									–	–		
Waste Management - Availability Charges									–	–		
Waste Water Management - Availability Charges									–	–		
Water - Availability Charges									–	–		
Total Operational Revenue - Service Charges		-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets												
Biological Assets									–	–		
Heritage Assets									–	–		
Intangible Assets									–	–		
Investment Property		25 276	25 276	-	-	-	-	-	–	25 276	-	-
Living resources									–	–		
Property, Plant and Equipment		-	-	-	-	-	-	-	–	–	-	-
Total Disposal of Fixed and Intangible Assets		25 276	25 276	-	-	-	-	-	-	25 276	-	-

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Other Gains												
Debt waived									–	–		
Discontinued Operations and Disposals of Non-current Assets									–	–		
Inventory												
Fair value assessment - Water stock									–	–		
Increase to net-realisable Value		-	-	-	-	-	-	-	–	–	-	-
Total Inventory		-	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment												
Actuarial Assessments												
Leave Gratuity									–	–		
Long Service Awards									–	–		
Medical		-	-	-	-	-	-	-	–	–	-	-
Pension Funds									–	–		
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-	-
Biological Assets									–	–		
Heritage Assets									–	–		
Interest rate Swaps									–	–		
Investment Property									–	–		
Investments									–	–		
Living resources									–	–		
Total Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-	-
Foreign Exchange									–	–		
Contributions to Provisions for landfill sites									–	–		
Total Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations									-	-		
Total Revenue		322 907	322 907	-	-	-	-	15 418	15 418	338 325	357 407	372 393
EXPENDITURE ITEMS:												
Employee related costs												
Salaries and Allowances												
Basic Salary		102 435	102 435	-	-	-	6 436	772	7 208	109 644	80 594	85 578
Bonuses		11 027	11 027	-	-	-	-	-	–	11 027	11 271	12 064
Allowance												
Accommodation, Travel and Incidental									–	–		
Cellular and Telephone		368	368	-	-	-	3	-	3	371	393	420
Housing Benefits		1 507	1 507	-	-	-	110	-	110	1 618	1 609	1 718
Non-pensionable									–	–		
Travel or Motor Vehicle		13 650	13 650	-	-	-	286	-	286	13 936	13 039	14 218
Voluntary Work									–	–		
Total Allowance		15 526	15 526	-	-	-	399	-	399	15 925	15 041	16 356
Service Related Benefits												
Acting		537	537	-	-	-	-	-	–	537	537	537
Bonus		100	100	-	-	-	-	-	–	100	107	114
Danger Allowance									–	–		
Entertainment									–	–		
Fire Brigade									–	–		
In-kind Benefits									–	–		
Leave Pay		3 613	3 613	-	-	-	-	-	–	3 613	3 857	4 118
Lifeguard/Duty Squads									–	–		
Long Service Award		745	745	-	-	-	-	-	–	745	745	745
Overtime		2 738	2 738	-	-	-	-	-	–	2 738	2 740	2 741
Scarcity									–	–		
Standby Allowance		1 370	1 370	-	-	-	-	-	–	1 370	1 370	1 370
Tools Allowance									–	–		
Uniform-Special-Protective Clothing									–	–		
Leave gratuity									–	–		
Long Term Service Award									–	–		
Total Service Related Benefits		9 104	9 104	-	-	-	-	-	-	9 104	9 356	9 625
Total Salaries and Allowances		138 092	138 092	-	-	-	6 836	772	7 607	145 699	116 262	123 623
Social Contributions												
Bargaining Council		40	40	-	-	-	8	11	19	58	42	45
Group Life Insurance		2 921	2 921	-	-	-	161	11	172	3 093	3 114	3 324
Medical		17 849	17 849	-	-	-	1 044	-	1 044	18 894	19 054	20 340
Pension		19 450	19 450	-	-	-	1 245	-	1 245	20 695	19 397	20 611
Unemployment Insurance		644	644	-	-	-	101	11	112	756	686	732
Total Social Contributions		40 904	40 904	-	-	-	2 560	32	2 592	43 496	42 294	45 053
Post-retirement Benefit									–	–		
Medical		6 762	6 762	-	-	-	-	-	–	6 762	6 762	6 762
Other Benefits		-	-	-	-	-	-	-	–	–	-	-
Pension									–	–		
Total Post-retirement Benefit		6 762	6 762	-	-	-	-	-	-	6 762	6 762	6 762
Sub-Total		185 758	185 758	-	-	-	9 396	803	10 199	195 958	165 318	175 438
Less: Employees costs capitalised to PPE									–	–		
Total Employee Related Cost		185 758	185 758	-	-	-	9 396	803	10 199	195 958	165 318	175 438

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Remuneration of Councillors												
Allowances and Service Related Benefits												
Basic Salary		10 050	10 050	-	-	-	-	-	–	10 050	6 380	6 703
Cell phone Allowance		1 045	1 045	-	-	-	-	-	–	1 045	1 097	1 152
Housing Allowance		-	-	-	-	-	-	-	–	–	-	-
In-kind Benefits									–	–		
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	–	–	-	-
Motor Vehicle Allowance		1 055	1 055	-	-	-	-	-	–	1 055	1 108	1 163
Office-bearer Allowance		-	-	-	-	-	-	-	–	–	-	-
Out of pocket Expenses									–	–		
Travelling Allowance		1 742	1 742	-	-	-	-	-	–	1 742	830	921
Use of Personal Facilities									–	–		
Total Allowances and Service Related Benefits		13 893	13 893	-	-	-	-	-	-	13 893	9 415	9 939
Social Contributions												
Medial Aid Benefits		146	146	-	-	-	-	-	–	146	154	161
Pension Fund Contributions		588	588	-	-	-	-	-	–	588	617	648
Total Social Contributions		734	734	-	-	-	-	-	-	734	771	810
Total Remuneration of Councillors		14 627	14 627	-	-	-	-	-	-	14 627	10 186	10 749
Bulk Purchases - Electricity												
ESKOM									–	–		
Independent Power Producers												
Green Electricity												
Green Charges									–	–		
Green Rights and Certificates									–	–		
Total Green Electricity		-	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc									–	–		
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-	-
Self Generation									–	–		
Capitalisation Electricity Costs (Credit Account)									–	–		
Total Bulk Purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed												
Agricultural									–	–		
Consumables		2 230	2 230	-	-	-	1 364	(98)	1 266	3 496	2 250	2 255
Finished Goods									–	–		
Housing Stock									–	–		
Land									–	–		
Materials and Supplies		823	823	-	-	-	770	-	770	1 593	823	824
Water									–	–		
Sub-total		3 053	3 053	-	-	-	2 134	(98)	2 036	5 089	3 073	3 079
Less: Capitalisation of inventory consumed									–	–		
Total Inventory Consumed		3 053	3 053	-	-	-	2 134	(98)	2 036	5 089	3 073	3 079
Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity									–	–		
Shared Services									–	–		
Waste Management									–	–		
Waste Water Management									–	–		
Water									–	–		
Non Specific Accounts		4 000	4 000	-	-	-	-	-	–	4 000	4 000	4 000
Total Trade and Other Receivables from Exchange Transactions		4 000	4 000	-	-	-	-	-	-	4 000	4 000	4 000
Other Receivables from Non-exchange Revenue												
Property Rates												
Property Rates General									–	–		
Agricultural Properties									–	–		
Business and Commercial Properties									–	–		
Industrial Properties									–	–		
Mining Properties									–	–		
Public Benefit Organisations									–	–		
Public Service Infrastructure Properties									–	–		
Public Service Purposes Properties									–	–		
Residential Properties									–	–		
Residential Sectional Title Garages									–	–		
Sport Clubs and Fields									–	–		
Vacant Land									–	–		
Total Property Rates		-	-	-	-	-	-	-	-	-	-	-
Service Charges												
Service Charges General									–	–		
Electricity									–	–		
Waste Management									–	–		
Waste Water Management									–	–		
Water									–	–		
Total Service Charges		-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts									–	–		
Total Other Receivables from Non-exchange Revenue		-	-	-	-	-	-	-	-	-	-	-
Total Debt Impairment		4 000	4 000	-	-	-	-	-	-	4 000	4 000	4 000

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets		256	256	-	-	-	-	-	-	256	256	256
Total Amortisation		256	256	-	-	-	-	-	-	256	256	256
Depreciation												
Biological or Cultivated Assets									-	-		
Coastal Infrastructure									-	-		
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 604	1 604	-	-	-	-	-	-	1 604	1 604	1 604
Electrical Infrastructure									-	-		
Furniture and Office Equipment		1 462	1 462	-	-	-	-	-	-	1 462	1 462	1 462
Heritage Assets									-	-		
Information and Communication Infrastructure									-	-		
Investment Property		128	128	-	-	-	-	-	-	128	128	128
Land									-	-		
Libraries									-	-		
Living resources									-	-		
Machinery and Equipment		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Other Assets		1 884	1 884	-	-	-	-	-	-	1 884	1 884	1 884
Rail Infrastructure									-	-		
Roads Infrastructure		4	4	-	-	-	-	-	-	4	4	4
Sanitation Infrastructure									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure									-	-		
Transport Assets		1 726	1 726	-	-	-	-	-	-	1 726	1 726	1 726
Water Supply Infrastructure									-	-		
Zoo, Marine and Non-biological Animals									-	-		
Total Depreciation		7 808	7 808	-	-	-	-	-	-	7 808	7 808	7 808
Capital Impairment Losses and Reversals												
Biological or Cultivated Assets									-	-		
Construction Work-in-progress									-	-		
Heritage Assets									-	-		
Intangible Assets									-	-		
Investment Property									-	-		
Living resources									-	-		
Contributions to Provisions for landfill sites									-	-		
Property, Plant and Equipment									-	-		
Coastal Infrastructure									-	-		
Community Assets									-	-		
Computer Equipment									-	-		
Electrical Infrastructure									-	-		
Furniture and Office Equipment									-	-		
Housing									-	-		
Information and Communication Infrastructure									-	-		
Land		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Operational Buildings									-	-		
Other Assets									-	-		
Rails Infrastructure									-	-		
Roads Infrastructure									-	-		
Sanitation Infrastructure									-	-		
Solid Waste Infrastructure									-	-		
Storm water Infrastructure									-	-		
Transport Assets									-	-		
Water Supply Infrastructure									-	-		
Zoo, Marine and Non-biological Assets									-	-		
Total Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment		8 064	8 064	-	-	-	-	-	-	8 064	8 064	8 064
Interest, Dividends and Rent on Land												
Dividends Paid									-	-		
Interest Paid		88	88	-	-	-	-	-	-	88	88	88
Rent on Land									-	-		
Total Interest, Dividends and Rent on Land		88	88	-	-	-	-	-	-	88	88	88
Contracted Services												
Consultants and Professional Services		18 512	18 512	-	-	-	-	(600)	(600)	17 912	10 040	10 365
Contractors		5 252	5 252	-	-	-	262	278	540	5 793	6 894	6 905
Outsourced Services		28 804	28 804	-	-	-	16	(310)	(294)	28 511	89 111	94 330
Total Contracted Services		52 569	52 569	-	-	-	279	(632)	(353)	52 216	106 046	111 600

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
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R thousands		A	A1	B	C	D	E	F	G	H		
Transfers and Subsidies												
Capital												
Allocations In-kind		-	-	-	-	-	-	-	-	-	-	-
Monetary Allocations		-	-	-	-	-	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-	-	-	-	-	-
Operational												
Allocations In-kind		100	100	-	-	-	-	-	-	100	100	100
Monetary Allocations		669	669	-	-	-	-	-	-	669	841	853
Total Operational		769	769	-	-	-	-	-	-	769	941	953
Total Transfers and Subsidies		769	769	-	-	-	-	-	-	769	941	953
Irrecoverable Debts Written Off												
Bad debt written off									-	-		
Exchange												
Electricity									-	-		
Non Specific Accounts		3 000	3 000	-	-	-	-	-	-	3 000	3 000	3 000
Waste Management									-	-		
Waste Water Management									-	-		
Water									-	-		
Total Exchange		3 000	3 000	-	-	-	-	-	-	3 000	3 000	3 000
Non-exchange												
Non Specific Accounts									-	-		
Property Rates									-	-		
Service Charges		-	-	-	-	-	-	-	-	-	-	-
Total Non-exchange		-	-	-	-	-	-	-	-	-	-	-
Total Irrecoverable Debts Written Off		3 000	3 000	-	-	-	-	-	-	3 000	3 000	3 000
Operational Cost and Other Cost												
Operational Cost												
Achievements and Awards		2	2	-	-	-	-	-	-	2	3	3
Advertising, Publicity and Marketing		369	369	-	-	-	-	18	18	387	482	483
Assets less than the Capitalisation Threshold		-	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission Licence									-	-		
Bank Charges, Facility and Card Fees		116	116	-	-	-	-	-	-	116	142	142
Bargaining Council									-	-		
Bond Issue Amortisation Costs									-	-		
Brokers Fees									-	-		
Bursaries (Employees)		315	315	-	-	-	-	-	-	315	340	340
Cash Discount									-	-		
Cleaning Services		2	2	-	-	-	-	-	-	2	2	2
Commission									-	-		
Communication		4 048	4 048	-	-	-	31	-	31	4 079	4 331	4 466
Contribution to Provisions		-	-	-	-	-	-	-	-	-	-	-
Copy Right Fees									-	-		
Cost relating to the Sale of Houses									-	-		
Courier and Delivery Services		2	2	-	-	-	-	-	-	2	2	2
Deeds		2	2	-	-	-	-	-	-	2	3	3
Drivers Licences and Permits		5	5	-	-	-	-	-	-	5	7	7
Dumping Fees (District Council)									-	-		
Electricity Compliance Certificate									-	-		
Entertainment		7	7	-	-	-	-	-	-	7	9	9
Entrance Fees									-	-		
Environmental Levy									-	-		
Eskom Connection Fees									-	-		
External Audit Fees		2 041	2 041	-	-	-	-	-	-	2 041	2 811	2 901
External Computer Service		7 660	7 660	-	-	-	74	600	674	8 333	8 390	8 657
Fines and Penalties		-	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees									-	-		
Freight Services		-	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative		91	91	-	-	-	-	-	-	91	94	97
Hire Charges		182	182	-	-	-	-	100	100	282	188	188
Honoraria (Voluntarily Workers)									-	-		
Indigent Relief									-	-		
Insurance Underwriting		2 293	2 293	-	-	-	-	250	250	2 543	2 371	2 447
Capitalisation of Wet Fuel Costs (Credit Account)									-	-		
Land Alienation Costs									-	-		
Learnerships and Internships		174	174	-	-	-	-	-	-	174	232	232
Levies Paid - Water Resource Management Charges									-	-		
Licences		200	200	-	-	-	-	-	-	200	206	213
Management Fee		849	849	-	-	-	1 511	-	1 511	2 360	849	849
Municipal Services		6 979	6 979	-	-	-	125	250	375	7 353	7 209	7 440
Office Decorations									-	-		
Parking Fees									-	-		
Permits		-	-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]									-	-		
Printing, Publications and Books		70	70	-	-	-	-	-	-	70	93	93
Professional Bodies, Membership and Subscription		2 191	2 191	-	-	-	-	(3)	(3)	2 188	2 263	2 336
Registration Fees		13 454	13 454	-	-	-	-	-	-	13 454	13 528	13 528
Remuneration to Section 79 Committee Members									-	-		
Repayment of Forfeited Deposits		-	-	-	-	-	-	-	-	-	-	-
Resettlement Cost		-	-	-	-	-	-	-	-	-	-	-
Rewards Incentives		-	-	-	-	-	-	-	-	-	-	-
Road Worthy Test		1	1	-	-	-	-	-	-	1	1	1
Samples and Specimens		736	736	-	-	-	-	-	-	736	981	981
Search Fees									-	-		

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Seating Allowance for Traditional Leaders									-	-		
Servitudes and Land Surveys									-	-		
Signage									-	-		
Skills Development Fund Levy		1 502	1 502	-	-	-	-	11	11	1 513	1 577	1 628
Small Differences Tolerances									-	-		
Storage of Assets and Goods									-	-		
Storage of Files (Archiving)									-	-		
Supplier Development Programme									-	-		
System Access and Information Fees									-	-		
Taking over Contractual Obligations									-	-		
Toll Gate Fees									-	-		
Transport Provided as Part of Departmental Activities									-	-		
Travel Agency and Visas		26	26	-	-	-	-	-	-	26	34	34
Travel and Subsistence		2 039	2 039	-	-	-	544	-	544	2 584	2 670	2 671
Uniform and Protective Clothing		319	319	-	-	-	-	15	15	334	418	420
Vehicle Tracking		10	10	-	-	-	-	-	-	10	10	10
Ward Committees									-	-		
Warrantees and Guarantees									-	-		
Wet Fuel		133	133	-	-	-	-	-	-	133	177	177
Witness Fees									-	-		
Workmens Compensation Fund		1 393	1 393	-	-	-	-	-	-	1 393	1 439	1 485
Total Operational Cost		47 211	47 211	-	-	-	2 285	1 241	3 525	50 736	50 862	51 844
Operating Leases												
Biological Assets									-	-		
Community Assets									-	-		
Computer Equipment									-	-		
Furniture and Office Equipment		135	135	-	-	-	-	-	-	135	128	133
Heritage Assets									-	-		
Infrastructure									-	-		
Intangible Assets									-	-		
Investment Properties									-	-		
Land		20	20	-	-	-	-	-	-	20	21	22
Libraries									-	-		
Machinery and Equipment									-	-		
Other Assets		-	0	-	-	-	11	-	11	11	-	-
Transport Assets									-	-		
Zoo, Marine and Non-biological Animals									-	-		
Total Operational Leases		155	155	-	-	-	11	-	11	166	149	154
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes									-	-		
Total Operational Cost and Other Cost		47 366	47 366	-	-	-	2 296	1 241	3 536	50 902	51 012	51 998
Disposal of Fixed and Intangible Assets												
Biological Assets									-	-		
Heritage Assets									-	-		
Intangible Assets									-	-		
Investment Property									-	-		
Living resources									-	-		
Property, Plant and Equipment		172	172	-	-	-	-	-	-	172	172	172
Total Disposal of Fixed and Intangible Assets		172	172	-	-	-	-	-	-	172	172	172
Other Losses												
Inventory												
Decrease in net-realisable Value		-	-	-	-	-	-	-	-	-	-	-
Total Inventory		-	-	-	-	-	-	-	-	-	-	-
Water Losses												
Apparent Losses												
Customer Meter Inaccuracies									-	-		
Unauthoried Consumption									-	-		
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Real Losses												
Leakage and Overflows at Storage Tanks/Reservoirs									-	-		
Leakage on Service Connections up to the point of Customer Meter									-	-		
Leakage on Transmission and Distribution Mains									-	-		
Total Real Losses		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses									-	-		
Total Water Losses		-	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment												
Actuarial Assessments									-	-		
Leave Gratuity									-	-		
Long Service Awards		849	849	-	-	-	-	-	-	849	849	849
Medical		2 026	2 026	-	-	-	-	-	-	2 026	2 026	2 026
Pension Funds		11	11	-	-	-	-	-	-	11	11	11
Total Actuarial Assessments		2 885	2 885	-	-	-	-	-	-	2 885	2 885	2 885

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Biological Assets									-	-		
Heritage Assets									-	-		
Interest rate Swaps									-	-		
Investment Property									-	-		
Investments									-	-		
Living resources									-	-		
Total Fair Value Adjustment		2 885	2 885	-	-	-	-	-	-	2 885	2 885	2 885
Foreign Exchange									-	-		
Discontinued Operations and Disposals of Non-current Assets									-	-		
Contributions to Provisions for landfill sites									-	-		
Total Other Losses		2 885	2 885	-	-	-	-	-	-	2 885	2 885	2 885
Total Expenditure		322 353	322 353	-	-	-	14 104	1 314	15 418	337 771	354 785	372 026
Surplus/(Deficit)		554	554	-	-	-	(14 104)	14 104	-	554	2 622	368
Transfers and subsidies - capital (monetary allocations)												
Departmental Agencies and Accounts									-	-		
District Municipalities									-	-		
Foreign Government and International Organisations									-	-		
Higher Educational Institutions									-	-		
Households									-	-		
National Government		-	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions									-	-		
Parent Municipality									-	-		
Private Enterprises									-	-		
Provincial Governments		2 500	2 500	-	-	-	-	-	-	2 500	-	-
Public Corporations									-	-		
Total Transfers and subsidies - capital (monetary allocations)		2 500	2 500	-	-	-	-	-	-	2 500	-	-
Transfers and subsidies - capital (in-kind)												
Departmental Agencies and Accounts									-	-		
District Municipalities									-	-		
Foreign Government and International Organisations									-	-		
Higher Educational Institutions									-	-		
Households									-	-		
Local Municipalities									-	-		
National Government									-	-		
Non Profit Institutions									-	-		
Parent Municipality									-	-		
Private Enterprises									-	-		
Provincial Governments		-	-	-	-	-	-	-	-	-	-	-
Public Corporations									-	-		
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		3 054	3 054	-	-	-	(14 104)	14 104	-	3 054	2 622	368
Income Tax												
Continuing Operations									-	-		
Discontinued Operations									-	-		
Total Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 054	3 054	-	-	-	(14 104)	14 104	-	3 054	2 622	368
Share of Surplus/Deficit attributable to Joint Venture									-	-		
Share of Surplus/Deficit attributable to Minorities									-	-		
Surplus/(Deficit) attributable to municipality		3 054	3 054	-	-	-	(14 104)	14 104	-	3 054	2 622	368
Share of Surplus/Deficit attributable to Associate									-	-		
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		3 054	3 054	-	-	-	(14 104)	14 104	-	3 054	2 622	368
Repairs and Maintenance by Expenditure Item												
Employee related costs		6 506	6 506	-	-	-	-	-	-	6 506	4 511	4 787
Inventory Consumed (Project Maintenance)		486	486	-	-	-	-	(5)	(5)	481	486	486
Contracted Services		2 072	2 072	-	-	-	-	(55)	(55)	2 017	2 640	2 640
Operational Costs		838	838	-	-	-	-	-	-	838	880	907
Total Repairs and Maintenance Expenditure		9 902	9 902	-	-	-	-	(60)	(60)	9 842	8 518	8 820

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Call Deposits and Investments		4 711	4 711	–	–	–	–	–	–	4 711	4 711	4 711
Cash at Bank		134 346	134 346	–	–	–	–	52	52	134 398	143 457	138 654
Cash on Hand		30	30	–	–	–	–	(7)	(7)	23	30	30
Total Cash and Cash Equivalents		139 087	139 087	-	-	-	-	45	45	139 132	148 198	143 395
Short term Investments												
Deposit Taking Institutions									–	–		
Trade and other receivables from exchange transactions												
Electricity									–	–		
Waste Management		22 193	22 193	-	-	-	-	(6 121)	(6 121)	16 072	45 280	69 752
Waste Water Management									–	–		
Water									–	–		
Other trade receivables from exchange transactions		72 156	72 156	-	-	-	-	10 473	10 473	82 630	45 069	13 913
VAT Receivable Input Tax Accrual		-	0	-	-	-	-	(352)	(352)	(352)	-	-
Gross: Trade and other receivables from exchange transactions		94 350	94 350	-	-	-	-	4 000	4 000	98 350	90 350	83 665
Less: Impairment for debt												
Impairment for Electricity									–	–		
Impairment for Waste Management									–	–		
Impairment for Waste Water Management									–	–		
Impairment for Water									–	–		
Impairment for other trade receivalbes from exchange transactions		(58 425)	(58 425)	-	-	-	-	(4 000)	(4 000)	(62 425)	(54 425)	(50 425)
Total Less: Impairment for debt		(58 425)	(58 425)	-	-	-	-	(4 000)	(4 000)	(62 425)	(54 425)	(50 425)
Total net Trade and other receivables from Exchange Transactions		35 924	35 924	-	-	-	-	-	-	35 924	35 924	33 240
Receivables from non-exchange transactions												
Property rates												
Agricultural Properties									–	–		
Business and Commercial Properties									–	–		
Industrial Properties									–	–		
Mining Properties									–	–		
Public Benefit Organisations									–	–		
Public Service Infrastructure Properties									–	–		
Public Service Purposes Properties									–	–		
Residential Properties									–	–		
Residential Sectional Title Garages									–	–		
Sports Clubs and Fields									–	–		
Vacant Land									–	–		
Property Rates General									–	–		
Gross: Property rates		-	-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates									–	–		
Net Property rates		-	-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		46	46	-	-	-	-	-	–	46	46	46
Less:Impairment for other receivables from non-exchange transactions		(46)	(46)	-	-	-	-	-	–	(46)	(46)	(46)
Net other receivables from non-exchange transactions		-	0	-	-	-	-	-	-	0	-	-
Total net Receivables from non-exchange transactions		-	0	-	-	-	-	-	-	0	-	-
Current Portion of Non-current Receivables												
Associates									–	–		
Bursary Obligations									–	–		
Car									–	–		
Computer and Electronic Equipment									–	–		
Employee Benefits		-	0	-	-	-	-	-	–	0	-	-
Finance Lease Receivable									–	–		
Housing									–	–		
Housing Land Sales									–	–		
Housing Selling Schemes									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Joint Ventures									–	–		
Operating Lease									–	–		
Public Organisation									–	–		
Sporting and Other Bodies									–	–		
Staff Loans/Recoveries									–	–		
Subsidiaries									–	–		
Total Current Portion of Non-current Receivables		-	0	-	-	-	-	-	-	0	-	-

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Inventory												
Agricultural									–	–		
Consumables		3 396	3 396	-	-	-	-	(3 321)	(3 321)	74	3 396	3 396
Finished Goods									–	–		
Housing Stock									–	–		
Land									–	–		
Materials and Supplies		(3 396)	(3 396)	-	-	-	-	3 321	3 321	(74)	(3 396)	(3 396)
Water									–	–		
Work-in-progress									–	–		
Total Inventory		-	0	-	-	-	-	-	-	0	-	-
VAT Receivable												
Input Tax Capital		715	715	-	-	-	-	(9 870)	(9 870)	(9 156)	715	715
Input Tax General		826	826	-	-	-	-	-	–	826	826	826
VAT Control (Receivable)		10 075	10 075	-	-	-	-	9 870	9 870	19 945	10 075	10 075
Total VAT Receivable		11 615	11 615	-	-	-	-	-	-	11 615	11 615	11 615
Other current assets												
Construction Contracts and Receivables									–	–		
Control, Clearing and Interface Accounts		573	573	-	-	-	-	(693)	(693)	(121)	573	573
Deposits		84	84	-	-	-	-	-	–	84	84	84
Fair Value Adjustments									–	–		
Income Tax Receivable									–	–		
Operating Lease - Straight Lining		(556)	(556)	-	-	-	-	693	693	137	(556)	(556)
Intercompany/Parent-subsidiary Transactions									–	–		
Total Other current assets		100	100	-	-	-	-	-	-	100	100	100
Total Current Assets		186 727	186 727	-	-	-	-	45	45	186 772	195 838	188 350
Non-current Assets												
Investments												
Bank Repurchase Agreements									–	–		
Bankers Acceptance Certificate									–	–		
Deposit Taking Institutions									–	–		
Derivative Financial Assets									–	–		
Guaranteed Endowment Policies (Sinking)									–	–		
Interest Rate Swaps									–	–		
Listed/Unlisted Bonds and Stocks		16	16	-	-	-	-	-	–	16	16	16
Municipal Bonds									–	–		
National Government Securities									–	–		
Negotiable Certificate of Deposits									–	–		
Unamortised Debt Expense									–	–		
Unamortised Preference Share Expense									–	–		
Total Investments		16	16	-	-	-	-	-	-	16	16	16
Investment Property												
Investment Property at Cost / Fair Value		240 211	240 211	-	-	-	-	(19)	(19)	240 192	240 211	240 211
Less: Accumulated Depreciation		(3 645)	(3 645)	-	-	-	-	19	19	(3 626)	(3 773)	(3 901)
Less: Accumulated Impairment		(171 092)	(171 092)	-	-	-	-	-	–	(171 092)	(171 092)	(171 092)
Total Investment Property		65 474	65 474	-	-	-	-	-	-	65 474	65 346	65 218
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation		163 341	163 341	-	-	-	-	63 195	63 195	226 537	163 491	163 641
Leases recognised as Property, Plant and Equipment		653	653	-	-	-	-	(34)	(34)	619	653	653
Less: Accumulated Depreciation		(61 168)	(61 168)	-	-	-	-	2 035	2 035	(59 133)	(68 848)	(76 528)
Less: Accumulated Impairment		(87 349)	(87 349)	-	-	-	-	(0)	(0)	(87 349)	(87 349)	(87 349)
Total Property, Plant and Equipment		15 478	15 478	-	-	-	-	65 196	65 196	80 674	7 947	417
Construction Work-in-progress												
Acquisitions		63 933	63 933	-	-	-	-	-	–	63 933	-	-
Opening Balance		207 264	207 264	-	-	-	-	(65 196)	(65 196)	142 068	271 198	271 198
Prior period corrections		-	-	-	-	-	-	-	–	–	-	-
Transfer to Heritage asset									–	–		
Transfer to Intangible Assets									–	–		
Transfer to Investment property									–	–		
Transfer to PPE									–	–		
Less: Accumulated Impairment									–	–		
Total Construction Work-in-progress		271 198	271 198	-	-	-	-	(65 196)	(65 196)	206 002	271 198	271 198
Biological Assets												
Biological Assets at Cost / Fair Value									–	–		
Less: Accumulated Depreciation									–	–		
Less: Accumulated Impairment									–	–		
Total Biological Assets		-	-	-	-	-	-	-	-	-	-	-
Living resources												
Living resources at Cost / Revaluation									–	–		
Less: Accumulated Depreciation									–	–		
Less: Accumulated Impairment									–	–		
Total Living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets												
Heritage Assets at Cost / Revaluation									–	–		
Less: Accumulated Impairment									–	–		
Total Heritage Assets		-	-	-	-	-	-	-	-	-	-	-

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets												
Intangible Assets at Cost / Revaluation		2 342	2 342	-	-	-	-	(73)	(73)	2 269	2 342	2 342
Less: Accumulated Amortisation		(1 663)	(1 663)	-	-	-	-	73	73	(1 590)	(1 920)	(2 176)
Less: Accumulated Impairment									–	–		
Total Intangible Assets		679	679	-	-	-	-	-	-	679	423	167
Trade and other receivables from exchange transactions												
Electricity									–	–		
Property Rental Debtors									–	–		
Service Charges									–	–		
Waste Management									–	–		
Waste Water Management									–	–		
Water									–	–		
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions												
Associates									–	–		
Bursary Obligations									–	–		
Car									–	–		
Computer and Electronic Equipment									–	–		
Employee Benefits		-	0	-	-	-	-	-	–	0	-	-
Finance Lease Receivable									–	–		
Housing Land Sales									–	–		
Housing Selling Schemes									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Joint Ventures									–	–		
Operating Lease									–	–		
Property Rates									–	–		
Public Organisation									–	–		
Sporting and Other Bodies									–	–		
Staff Loans/Recoveries									–	–		
Subsidiaries									–	–		
Total Non-current Receivables from Non-exchange Transactions		-	0	-	-	-	-	-	-	0	-	-
Other non-current assets												
Deferred Tax Assets									–	–		
Defined Benefit Asset									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Investment in Associate									–	–		
Investment in Joint Venture									–	–		
Investment in Subsidiary									–	–		
Operating Lease Receivable									–	–		
Deposits									–	–		
Total Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets		352 844	352 844	-	-	-	-	-	-	352 844	344 930	337 016
TOTAL ASSETS		539 571	539 571	-	-	-	-	45	45	539 616	540 768	525 366
Liabilities												
Current Liabilities												
Bank Overdraft												
ABSA									–	–		
First National Bank									–	–		
Nedbank									–	–		
Rand Merchant Bank									–	–		
Standard Bank									–	–		
Unspecified									–	–		
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial Liabilities												
Concessionary Loan									–	–		
Short-term Borrowings		24 875	24 875	-	-	-	-	(24 875)	(24 875)	–	24 875	24 875
Current portion of Finance Lease Liabilities		-	(0)	-	-	-	-	373	373	373	-	-
Current portion of Non-current Borrowings		(10 292)	(10 292)	-	-	-	-	24 502	24 502	14 210	(8 801)	(7 266)
Current portion of Operating Lease Liabilities									–	–		
Unamortised Premium on Long-term Debts									–	–		
Total Financial Liabilities		14 583	14 583	-	-	-	-	-	-	14 583	16 074	17 609

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Consumer Deposits												
Building Plans									–	–		
Buying Card									–	–		
Electricity									–	–		
Hiring of Decorative Items									–	–		
Library Books									–	–		
Posters									–	–		
Refuse									–	–		
Rental Properties		-	(0)	-	-	-	-	(2)	(2)	(2)	-	-
Sewer									–	–		
Street Closure		-	(0)	-	-	-	-	2	2	2	-	-
Valuation Appeal									–	–		
Water									–	–		
Wayleave									–	–		
Total Consumer Deposits		-	(0)	-	-	-	-	-	-	(0)	-	-
Trade and Other Payable Exchange Transactions												
Accrued Interest		1 370	1 370	-	-	-	-	(44)	(44)	1 326	1 370	1 370
Advance Payments		576	576	-	-	-	-	(10 904)	(10 904)	(10 327)	576	576
Affiliates, Related Parties and Associated Companies		151	151	-	-	-	-	(42)	(42)	109	151	151
Agency Fees Payable									–	–		
Auditor-General of South Africa		142	142	-	-	-	-	(142)	(142)	(0)	142	142
Bonus		(24 844)	(24 844)	-	-	-	-	15 128	15 128	(9 716)	(34 714)	(45 284)
Compensation Commission (COID)		(337)	(337)	-	-	-	-	-	–	(337)	(337)	(337)
Control, Clearing and Interface Accounts		5 374	5 374	-	-	-	-	10 206	10 206	15 580	17 360	30 045
Deferred Revenue									–	–		
Dividends Declared									–	–		
Electricity Bulk Purchase									–	–		
Fair Value Adjustment									–	–		
Intercompany/Parent-subsidiary Transactions		(108)	(108)	-	-	-	-	(1 343)	(1 343)	(1 451)	(108)	(108)
Leave Accrual		-	(0)	-	-	-	-	-	–	(0)	-	-
Long Service Award		(18 695)	(18 695)	-	-	-	-	11 358	11 358	(7 337)	(29 843)	(41 764)
Municipal Debt Relief									–	–		
Overtime		23 231	23 231	-	-	-	-	(12 218)	(12 218)	11 013	34 482	46 507
Payables and Accruals		15 790	15 790	-	-	-	-	(11 762)	(11 762)	4 027	15 790	15 790
PAYE Deductions		-	(0)	-	-	-	-	4	4	4	-	-
Pension and Retirement Contributions		7 701	7 701	-	-	-	-	-	–	7 701	7 701	7 701
Retentions		5 918	5 918	-	-	-	-	-	–	5 918	5 918	5 918
Standby		(2 781)	(2 781)	-	-	-	-	1 411	1 411	(1 370)	(4 151)	(5 522)
Tender documentation									–	–		
Unallocated Deposits		94	94	-	-	-	-	321	321	415	94	94
Water Inventory Bulk Purchases									–	–		
VAT Payables Output Tax Accrual		2 112	2 112	-	-	-	-	(1 974)	(1 974)	139	2 112	2 112
VAT Payables Output Tax Provision for Doubtful Debt Impairment									–	–		
Total Trade and Other Payable Exchange Transactions		15 695	15 695	-	-	-	-	-	-	15 695	16 544	17 393
Trade and Other Payable Non-exchange Transactions												
Transfers and Subsidies Payable												
Capital									–	–		
Operational		-	(0)	-	-	-	-	-	–	(0)	-	-
Total Transfers and Subsidies Payable		-	(0)	-	-	-	-	-	-	(0)	-	-
Transfers and Subsidies Unspent												
Capital		2 084	2 084	-	-	-	-	(41)	(41)	2 043	2 084	2 084
Operational		(786)	(786)	-	-	-	-	41	41	(746)	(786)	(786)
Total Transfers and Subsidies Unspent		1 298	1 298	-	-	-	-	-	-	1 298	1 298	1 298
VAT Payables Output Tax Accrual									–	–		
VAT Payables Output Tax Provision for Doubtful Debt Impairment									–	–		
Total Trade and Other Payable Non-exchange Transactions		1 298	1 298	-	-	-	-	-	-	1 298	1 298	1 298
Provision												
Alien Vegetation									–	–		
Bonus		9 047	9 047	-	-	-	-	(9 380)	(9 380)	(333)	9 047	9 047
Decommissioning, Restoration and Similar Liabilities									–	–		
Ex-gratia Pension		-	-	-	-	-	-	-	–	–	-	-
Insurance Claims									–	–		
Leave		14 224	14 224	-	-	-	-	9 380	9 380	23 604	14 224	14 224
Litigation									–	–		
Pension Fund Investment Return Shortfall									–	–		
Staff Parity		329	329	-	-	-	-	-	–	329	329	329
Impairment									–	–		
Total Provision		23 600	23 600	-	-	-	-	-	-	23 600	23 600	23 600

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
VAT Payable												
VAT Payable: Output Tax		4 832	4 832	-	-	-	-	301	301	5 133	4 832	4 832
VAT Payable: VAT Control		3 190	3 190	-	-	-	-	(301)	(301)	2 889	3 190	3 190
Total VAT Payable		8 022	8 022	-	-	-	-	-	-	8 022	8 022	8 022
Other current liabilities												
Employee Benefits												
Post-employment Benefits		-	(0)	-	-	-	-	(8 738)	(8 738)	(8 738)	-	-
Other Long-Term Benefits		-	(0)	-	-	-	-	8 738	8 738	8 738	-	-
Termination Benefits									–	–		
Total Employee Benefits		-	(0)	-	-	-	-	-	-	(0)	-	-
Deferred Tax Liabilities									–	–		
Income Tax Payable									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Total Other current liabilities		-	(0)	-	-	-	-	-	-	(0)	-	-
Total Current Liabilities		63 197	63 197	-	-	-	-	-	-	63 197	65 537	67 921
Non-current Liabilities												
Financial Liabilities												
Borrowings												
Annuity and Bullet Loans		107 863	107 863	-	-	-	-	(0)	(0)	107 863	91 789	74 180
Bankers Acceptance Certificate		42 000	42 000	-	-	-	-	-	–	42 000	42 000	42 000
Concessionary Loan									–	–		
Derivative Financial Liability									–	–		
Finance Lease Liability		578	578	-	-	-	-	0	0	578	578	578
Government Loans									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Local Registered Stock									–	–		
Marketable Bonds									–	–		
Non-annuity Loans									–	–		
Non-marketable Bonds									–	–		
PPP Liabilities									–	–		
Securities									–	–		
Interest Rate Swaps									–	–		
Total Borrowings		150 441	150 441	-	-	-	-	-	-	150 441	134 367	116 758
Operating Lease Liability									–	–		
Total Financial Liabilities		150 441	150 441	-	-	-	-	-	-	150 441	134 367	116 758
Provisions												
Alien Vegetation									–	–		
Bonus									–	–		
Decommissioning, Restoration and Similar Liabilities		-	(0)	-	-	-	-	15	15	15	-	-
Ex-gratia Pension		111 500	111 500	-	-	-	-	(15)	(15)	111 485	111 500	111 500
Impairment									–	–		
Insurance Claims									–	–		
Leave									–	–		
Litigation									–	–		
Pension Fund Investment Return Shortfall									–	–		
Staff Parity									–	–		
Total Provisions		111 500	111 500	-	-	-	-	-	-	111 500	111 500	111 500
Long term Trade and other Payables												
Bulk Water									–	–		
Electricity Bulk Purchase									–	–		
Municipal Debt Relief									–	–		
Payables and Accruals									–	–		
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities												
Employee Benefits												
Post-employment Benefits		2 026	2 026	-	-	-	-	(2 026)	(2 026)	–	4 062	6 099
Other Long-Term Benefits		(2 026)	(2 026)	-	-	-	-	2 026	2 026	–	(4 062)	(6 099)
Termination Benefits									–	–		
Total Employee Benefits		-	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Total Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		261 941	261 941	-	-	-	-	-	-	261 941	245 867	228 258
TOTAL LIABILITIES		325 138	325 138	-	-	-	-	-	-	325 138	311 404	296 179
CHANGES IN NET ASSETS		214 433	214 433	-	-	-	-	45	45	214 478	229 364	229 187
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)												
Changes in Accounting Policy									–	–		
Correction of Prior Period Error		-	-	-	-	-	-	-	–	–	-	-
Depreciation Offsets									–	–		
Opening Balance		195 353	195 353	-	-	-	-	(55 456)	(55 456)	139 897	163 903	178 833
Transfers to/from operating revenue and expenditure		(31 451)	(31 451)	-	-	-	-	38 065	38 065	6 614	14 931	(176)
Transfers to/from Reserves		-	-	-	-	-	-	-	–	–	-	-
Total Accumulated Surplus/(Deficit)		163 903	163 903	-	-	-	-	(17 391)	(17 391)	146 511	178 833	178 657

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Reserves and Funds												
Capital Replacement Reserve		(8 223)	(8 223)	-	-	-	-	17 436	17 436	9 213	(8 223)	(8 223)
Capitalisation Reserve									–	–		
Compensation for Occupational Injuries and Diseases									–	–		
Employee Benefit Reserve		58 753	58 753	-	-	-	-	-	–	58 753	58 753	58 753
Housing Development Fund									–	–		
Investment in associate account									–	–		
Non-current Provisions Reserve									–	–		
Revaluation Reserve									–	–		
Self Insurance Reserve									–	–		
Valuation Reserve									–	–		
Total Reserves and Funds		50 530	50 530	-	-	-	-	17 436	17 436	67 966	50 530	50 530
Other												
Equity												
Capital Contributed by Other Government Units									–	–		
Ordinary Shares									–	–		
Preference Shares									–	–		
Share Premium									–	–		
Total Equity		-	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest												
Opening Balance									–	–		
Movement during the year									–	–		
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions									–	–		
Total Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		214 433	214 433	-	-	-	-	45	45	214 478	229 364	229 187

DC4 Garden Route - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2023/24 Audited Outcome	2024/25 Audited Outcome	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Budget Year 2026/27 Prior Adjusted	Budget Year 2026/27 Adjusted Budget	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.4%	3.4%	1.2%	5.2%	5.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				99.1%	99.1%	95.4%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				297.7%	297.7%	221.3%	265.9%	231.1%
Liquidity									
Current Ratio	Current assets/current liabilities				295.5%	295.5%	295.5%	298.8%	277.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				295.5%	295.5%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.2	2.2	2.2	2.3	2.1
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				35.0%	35.0%	33.4%	31.6%	29.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				57.5%	57.5%	57.9%	46.3%	47.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.1%	3.1%	2.9%	2.4%	2.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				2.2%	2.2%	2.7%	2.0%	1.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1737.6%	1737.6%	1820.6%	1780.4%	1855.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				11.1%	11.1%	10.6%	10.1%	8.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household income (no. of households)	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households		-	-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%	%	%

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2026/27 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Municipal in-house services	Ref.			2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)										
		Water:										
		Piped water inside dwelling										
		Piped water inside yard (but not in dwelling)										
	8	Using public tap (at least min.service level)										
	10	Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)										
	10	Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Energy:										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Refuse:										
		Removed at least once a week										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Municipal entity services	Ref.			2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)										
Name of municipal entity		*Water:*										
		Piped water inside dwelling										
		Piped water inside yard (but not in dwelling)										
	8	Using public tap (at least min.service level)										
	10	Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)										
	10	Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Name of municipal entity		*Sanitation/sewerage:*										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Name of municipal entity		*Energy:*										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Name of municipal entity		*Refuse:*										
		Removed at least once a week										
		Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
		Total number of households		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Services provided by 'external mechanisms'	Ref.		2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2026/27 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		*Energy:*									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		*Refuse:*									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Detail of Free Basic Services (FBS) provided	Ref.		Budget Year 2026/27 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R '000)**								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R '000)**								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (free sanitation service to indigent households R '000)**								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (removed once a week to indigent households R '000)**								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				140 195	140 195	140 240	134 731	128 450
Cash + investments at the yr end less applications - R'000	2	18(1)b				109 932	109 932	93 972	108 038	101 438
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				3 054	3 054	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	37.9%	-0.8%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	15.7%	15.7%	15.3%	24.9%	25.2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				5.4%	5.4%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				99.1%	99.1%	95.4%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							0.0%	-5.6%
Long term receivables % change - incr(decr)	12	18(1)a							5.4%	5.1%
R&M % of Property Plant & Equipment	13	20(1)(vi)				12.1%	12.1%	6.7%	11.6%	13.4%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

DC4 Garden Route - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		193 449	193 449	–	–	–	–	193 449	199 805	207 302
Municipal disaster recovery grant							–	–		
Municipal disaster relief grant							–	–		
Energy efficiency and demand side management grant		–	–	–	–	–	–	–	–	–
Local government financial management grant		1 200	1 200	–	–	–	–	1 200	1 300	1 500
Integrated city development grant							–	–		
Integrated national electrification programme grant							–	–		
Infrastructure skills development grant							–	–		
Integrated urban development grant							–	–		
Municipal demarcation transition grant							–	–		
Municipal emergency housing grant							–	–		
Municipal infrastructure grant							–	–		
Informal settlements upgrading partnership grant							–	–		
Municipal rehabilitation grant							–	–		
Municipal systems improvement grant		–	–	–	–	–	–	–	–	–
Neighbourhood development partnership grant							–	–		
Programme and project preparation support grant							–	–		
Public transport network grant		–	–	–	–	–	–	–	–	–
Expanded public works programme integrated grant		1 774	1 774	–	–	–	–	1 774	–	–
Regional bulk infrastructure grant							–	–		
Rural roads assets management systems grant		2 958	2 958	–	–	–	–	2 958	3 076	3 172
Urban settlements development grant							–	–		
Urban Development Financing Grant							–	–		
Water services infrastructure grant							–	–		
Total Monetary/Operating/National Government		**199 381**	**194 649**	-	-	-	–	194 649	**201 105**	**208 802**
Provincial Government										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building		1 230	1 230	–	–	–	–	1 230	1 302	1 406
Total Monetary/Operating/Provincial Government		**1 230**	**1 230**	-	-	-	-	**1 230**	**1 302**	**1 406**
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Operating/Provincial Government		-	-	-	-	-	–	–	-	-
Total Operating/Provincial Governments		**1 230**	**1 230**	-	-	-	-	**1 230**	**1 302**	**1 406**
District Municipalities										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building							–	–		
Total Monetary/Operating/District Municipalities		-	-	-	-	-	–	–	-	-
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Operating/District Municipalities		–	–	–	–	–	–	–		
Total Operating/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							–	–		
Total Monetary/Operating/Other		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other Grant Providers							–	–		
Total Allocations In-kind/Operating/Other		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Operating Revenue of Transfers and Grants		200 611	195 879	–	–	–	–	195 879	202 407	210 208

DC4 Garden Route - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
Capital										
National Government										
Monetary Allocations										
Municipal Disaster Recovery Grant							–	–		
Municipal Disaster Relief Grant							–	–		
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant							–	–		
Integrated City Development Grant							–	–		
Integrated National Electrification Programme Grant							–	–		
Infrastructure Skills Development Grant							–	–		
Integrated Urban Development Grant							–	–		
Municipal Emergency Housing Grant							–	–		
Municipal Infrastructure Grant							–	–		
Metro Informal Settlements Partnership Grant							–	–		
Neighbourhood Development Partnership Grant							–	–		
Public Transport Network Grant							–	–		
Regional Bulk Infrastructure Grant							–	–		
Rural Road Asset Management Systems Grant							–	–		
Urban Development Financing Grant							–	–		
Urban Settlements Development Grant							–	–		
Water Services Infrastructure Grant							–	–		
Total Monetary/Capital/National Government		–	–	–	–	–	–	–	–	–
Provincial Government										
Monetary Allocations										
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building		2 500	2 500	–	–	–	–	2 500	–	–
Total Monetary/Capital/Provincial Government		2 500	2 500	–	–	–	–	–	–	–
Allocations In-kind										
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building							–	–		
Total Allocations In-kind/Capital/Provincial Government		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		2 500	2 500	–	–	–	–	–	–	–
District Municipalities										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building							–	–		
Total Monetary/Capital/District Municipalities		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Capital/District Municipalities		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							–	–		

DC4 Garden Route - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		189 838	189 838	–	–	1 314	1 314	191 152	176 022	184 592
Municipal Disaster Recovery Grant							–	–		
Municipal Disaster Relief Grant							–	–		
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 200	1 200	–	–	–	–	1 200	1 300	1 500
Integrated City Development Grant							–	–		
Integrated National Electrification Programme Grant							–	–		
Infrastructure Skills Development Grant							–	–		
Integrated Urban Development Grant							–	–		
Municipal Demarcation Transition Grant							–	–		
Municipal Emergency Housing Grant							–	–		
Municipal Infrastructure Grant							–	–		
Metro Informal Settlements Partnership Grant							–	–		
Municipal Rehabilitation Grant							–	–		
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant							–	–		
Programme and Project Preparation Support Grant							–	–		
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		1 774	1 774	–	–	–	–	1 774	–	–
Regional Bulk Infrastructure Grant							–	–		
Rural Road Asset Management Systems Grant		2 958	2 958	–	–	–	–	2 958	3 076	3 172
Urban Settlement Development Grant							–	–		
Urban Development Financing Grant							–	–		
Water Services Infrastructure Grant							–	–		
Total Monetary/Operating/National Government		195 770	195 770	–	–	1 314	1 314	197 084	180 398	189 264
Provincial Government										
Monetary Allocations							–	–		
Infrastructure		–	0	–	14 104	–	14 104	14 104	–	–
Capacity Building		2 412	2 412	–	–	–	–	2 412	2 328	2 478
Total Monetary/Operating/Provincial Government		2 412	202 914	–	14 104	1 314	15 418	218 332	185 802	194 914
Allocations In-kind							–	–		
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Operating/Provincial Government		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Governments		2 412	202 914	–	14 104	1 314	15 418	218 332	185 802	194 914
District Municipalities										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building							–	–		
Total Monetary/Operating/District Municipalities		–	408 240	–	42 312	2 628	44 940	453 180	373 933	392 307
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Operating/District Municipalities										
Total Operating/District Municipalities		–	408 240	–	42 312	2 628	44 940	453 180	373 933	392 307
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							–	–		
Total Monetary/Operating/Other		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other Grant Providers							–	–		
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations/Operating/Other		–	–	–	–	–	–	–	–	–
Total Operating expenditure of Transfers and Grants		**198 182**	**806 924**	**–**	**56 416**	**5 256**	**61 672**	**868 596**	**740 134**	**776 486**

DC4 Garden Route - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Capital										
National Government										
Monetary Allocations										
Municipal Disaster Recovery Grant							–	–		
Municipal Disaster Relief Grant							–	–		
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant							–	–		
Integrated City Development Grant							–	–		
Integrated National Electrification Programme Grant							–	–		
Infrastructure Skills Development Grant							–	–		
Integrated Urban Development Grant							–	–		
Municipal Emergency Housing Grant							–	–		
Municipal Infrastructure Grant							–	–		
Metro Informal Settlements Partnership Grant							–	–		
Neighbourhood Development Partnership Grant							–	–		
Public Transport Network Grant							–	–		
Regional Bulk Infrastructure Grant							–	–		
Rural Road Asset Management Systems Grant							–	–		
Urban Development Financing Grant							–	–		
Urban Settlement Development Grant							–	–		
Water Services Infrastructure Grant							–	–		
Total Monetary/Capital/National Government		–	–	–	–	–	–	–	–	–
Provincial Government										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building		2 500	2 500	–	–	–	–	2 500	–	–
Total Monetary Allocations		2 500	2 500	–	–	–	–	2 500	–	–
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		2 500	–	–	–	–	–	2 500	–	–
District Municipalities										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building							–	–		
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							–	–		
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other Grant Providers							–	–		
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Capital expenditure of Transfers and Grants		**2 500**	**–**	**–**	**–**	**–**	**–**	**2 500**	**–**	**–**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**200 682**	**806 924**	**–**	**56 416**	**5 256**	**61 672**	**871 096**	**740 134**	**776 486**

DC4 Garden Route - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		48	48	–	–	540	540	588	48	48
Current year receipts		5 932	5 932	–	–	–	–	5 932	4 376	4 672
Repayment of grants							–	–		
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		5 980	5 980	–	–	540	540	6 520	4 424	4 720
Provincial Government:										
Balance unspent at beginning of the year		(835)	(835)	–	–	(499)	(499)	(1 334)	(835)	(835)
Current year receipts		2 412	2 412	–	–	–	–	2 412	2 328	2 478
Repayment of grants							–	–		
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		1 577	1 577	–	–	(499)	(499)	1 078	1 493	1 643
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		21 751	21 751	–	–	–	–	21 751	22 104	22 481
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		21 751	21 751	–	–	–	–	21 751	22 104	22 481
Total operating transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total operating transfers and grants - CTBM	2	29 309	29 309	–	–	41	41	29 349	28 022	28 844
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		2 084	2 084	–	–	(41)	(41)	2 043	2 084	2 084
Current year receipts		2 500	2 500	–	–	–	–	2 500	–	–
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		4 584	4 584	–	–	(41)	(41)	4 543	2 084	2 084
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM		4 584	4 584	–	–	(41)	(41)	4 543	2 084	2 084
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		33 893	33 893	–	–	–	–	33 893	30 106	30 928

DC4 Garden Route - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Monetary Transfers to other municipalities												
District Municipalities Capital	1								–	–		
District Municipalities Operational									–	–		
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms												
Municipal Entities Capital	2								–	–		
Municipal Entities Operationa												
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State												
Departmental Agencies and Accounts Capital	3								–	–		
Departmental Agencies and Accounts Operational									–	–		
Provincial Government Capital									–	–		
Provincial Government Operational									–	–		
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations												
Foreign Government and International Organisations Capital	4								–	–		
Foreign Government and International Organisations Operational									–	–		
Higher Educational InstitutionsCapital									–	–		
Higher Educational Institutions Operational									–	–		
Non-Profit InstitutionsCapital									–	–		
Non-Profit Institutions Operational									–	–		
Private Enterprises Capital									–	–		
Private Enterprises Operational									–	–		
Public Corporations capital									–	–		
Public Corporations Operational									–	–		
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals												
Households Capital									–	–		
Households Operational									–	–		
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	5	–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other municipalities												
District Municipalities Capital	1								–	–		
District Municipalities Operational									–	–		
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms												
Municipal Entities Capital									–	–		
Municipal Entities Operational									–	–		
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State												
Departmental Agencies and Accounts Capital	3								–	–		
Departmental Agencies and Accounts Operational									–	–		
Provincial Government Capital									–	–		
Provincial Government Operational									–	–		
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations												
Foreign Government and International Organisations Capital	4								–	–		
Foreign Government and International Organisations Operational									–	–		
Higher Educational InstitutionsCapital									–	–		
Higher Educational Institutions Operational									–	–		
Non-Profit InstitutionsCapital									–	–		
Non-Profit Institutions Operational									–	–		
Private Enterprises Capital									–	–		
Private Enterprises Operational									–	–		
Public Corporations capital									–	–		
Public Corporations Operational									–	–		
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–	–
Groups of Individuals												
Households Capital									–	–		
Households Operational									–	–		
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary		588	588	–	–	–	–	–	–	588	
Cell phone Allowance		146	146	–	–	–	–	–	–	146	
Housing Allowance		1 055	1 055	–	–	–	–	–	–	1 055	
In-kind Benefits		1 045	1 045	–	–	–	–	–	–	1 045	
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–	
Motor Vehicle Allowance		1 742	1 742	–	–	–	–	–	–	1 742	
Office-bearer Allowance									–	–	
Out of pocket Expenses									–	–	
Travelling Allowance									–	–	
Use of Personal Facilities									–	–	
Total Allowances and Service Related Benefits		4 577	4 577	–	–	-	–	-	–	4 577	0.0%
Social Contributions				–	–		–		–	–	
Medial Aid Benefits		261	261	–	–	–	–	–	–	261	
Pension Fund Contributions									–	–	
Total Social Contributions		261	261	–	–	-	–	-	–	261	
Total Councillors		4 838	5 099	–	–	–	–	–	–	5 099	5.4%
% increase		–	0	–	–	–	–	–		–	
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary									–	–	
Bonuses									–	–	
Allowance									–	–	
Accommodation, Travel and Incidental									–	–	
Cellular and Telephone		114	114	–	–	–	–	–	–	114	
Housing Benefits									–	–	
Non-pensionable									–	–	
Travel or Motor Vehicle									–	–	
Voluntary Work									–	–	
Total Allowance		114	114	-		-		-	–	114	
Service Related Benefits					–		6 436		–	–	
Acting		19 634	19 634	–	–	–	1 346	11	11	19 644	
Bonus		17 588	17 588	–	–	–	1 044	–	–	17 588	
Danger Allowance		2 738	2 738	–	–	–	–	–	–	2 738	
Entertainment		9 616	9 616	–	–	–	–	–	–	9 616	
Fire Brigade		10 727	10 727	–	–	–	286	–	–	10 727	
In-kind Benefits		95	95	–	–	–	3	–	–	95	
Leave Pay		1 401	1 401	–	–	–	110	–	–	1 401	
Lifeguard/Duty Squads		4 310	4 310	–	–	–	170	21	21	4 331	
Long Service Award		3 613	3 613	–	–	–	–	–	–	3 613	
Overtime		–	–	–	–	–	–	–	–	–	
Scarcity		6 762	6 762	–	–	–	–	–	–	6 762	
Standby Allowance									–	–	
Tools Allowance									–	–	
Uniform/Special/Protective Clothing		424	424	–	–	–	–	–	–	424	
Leave gratuity									–	–	
Long Term Service Award									–	–	
Total Service Related Benefits		76 907	76 907	-		-		32	32	76 939	0.0%
Total Salaries and Allowances		77 021	77 021	-		-		32	32	77 052	0.0%
Social Contributions									–	–	
Bargaining Council									–	–	
Group Life Insurance									–	–	
Medical									–	–	
Pension									–	–	
Unemployment Insurance									–	–	
Total Social Contributions		-	-	-		-		-	–	–	

DC4 Garden Route - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	
R thousands		A	A1	B	C	D	E	F	G	H	
Post-retirement Benefit									–	–	
Medical	5								–	–	
Other Benefits									–	–	
Pension									–	–	
Total Post-retirement Benefit		-	-	-		-		-	–	–	
Costs Capitalised to PPE									–	–	
Sub Total - Senior Managers of Municipality		77 021	77 021	-		-		32	63	153 991	99.9%
% increase		–	0							2	
Other Municipal Staff											
Salaries and Allowances											
Basic Salary									–	–	
Bonuses									–	–	
Allowance											
Accommodation, Travel and Incidental									–	–	
Cellular and Telephone									–	–	
Housing Benefits									–	–	
Non-pensionable									–	–	
Travel or Motor Vehicle									–	–	
Voluntary Work									–	–	
Total Allowance		-	-	-	-	-	-	-	-	-	
Service Related Benefits											
Acting									–	–	
Bonus									–	–	
Danger Allowance									–	–	
Entertainment									–	–	
Fire Brigade									–	–	
In-kind Benefits									–	–	
Leave Pay									–	–	
Lifeguard/Duty Squads									–	–	
Long Service Award									–	–	
Overtime									–	–	
Scarcity									–	–	
Standby Allowance									–	–	
Tools Allowance									–	–	
Uniform/Special/Protective Clothing									–	–	
Leave gratuity									–	–	
Long Term Service Award									–	–	
Total Service Related Benefits		-	-	-	-	-	-	-	-	-	
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-	
Social Contributions											
Bargaining Council									–	–	
Group Life Insurance									–	–	
Medical									–	–	
Pension									–	–	
Unemployment Insurance									–	–	
Total Social Contributions		-	-	-	-	-	-	-	-	-	
Post-retirement Benefit											
Medical	5								–	–	
Other Benefits									–	–	
Pension									–	–	
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE									–	–	
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-	
% increase		–	–	–	–	–	–	–	–	–	
Total Parent Municipality		81 859	82 120	-	-	-	-	32	63	159 090	94.3%

DC4 Garden Route - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Board Members of Entities											
Salaries and Allowances											
Basic Salary									–	–	
Bonuses									–	–	
Allowance											
Accommodation, Travel and Incidental									–	–	
Cellular and Telephone									–	–	
Housing Benefits									–	–	
Non-pensionable									–	–	
Travel or Motor Vehicle									–	–	
Voluntary Work									–	–	
Total Allowance		–	–	–	–	–	–	–	–	–	
Service Related Benefits											
Acting									–	–	
Bonus									–	–	
Danger Allowance									–	–	
Entertainment									–	–	
Fire Brigade									–	–	
In-kind Benefits									–	–	
Leave Pay									–	–	
Lifeguard/Duty Squads									–	–	
Long Service Award									–	–	
Overtime									–	–	
Scarcity									–	–	
Standby Allowance									–	–	
Tools Allowance									–	–	
Uniform/Special/Protective Clothing									–	–	
Leave gratuity									–	–	
Long Term Service Award									–	–	
Total Service Related Benefits		–	–	–	–	–	–	–	–	–	
Total Salaries and Allowances		–	–	–	–	–	–	–	–	–	
Social Contributions											
Bargaining Council									–	–	
Group Life Insurance									–	–	
Medical									–	–	
Pension									–	–	
Unemployment Insurance									–	–	
Total Social Contributions		–	–	–	–	–	–	–	–	–	
Post-retirement Benefit											
Medical	5								–	–	
Other Benefits									–	–	
Pension									–	–	
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–	
Costs Capitalised to PPE									–	–	
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–	
% increase		–	–	–	–	–	–	–	–	–	
Senior Managers of Entities											
Salaries and Allowances											
Basic Salary									–	–	
Bonuses									–	–	
Allowance											
Accommodation, Travel and Incidental									–	–	
Cellular and Telephone									–	–	
Housing Benefits									–	–	
Non-pensionable									–	–	
Travel or Motor Vehicle									–	–	
Voluntary Work									–	–	
Total Allowance		–	–	–	–	–	–	–	–	–	

DC4 Garden Route - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	
R thousands		A	A1	B	C	D	E	F	G	H	
Service Related Benefits											
Acting									–	–	
Bonus									–	–	
Danger Allowance									–	–	
Entertainment									–	–	
Fire Brigade									–	–	
In-kind Benefits									–	–	
Leave Pay									–	–	
Lifeguard/Duty Squads									–	–	
Long Service Award									–	–	
Overtime									–	–	
Scarcity									–	–	
Standby Allowance									–	–	
Tools Allowance									–	–	
Uniform/Special/Protective Clothing									–	–	
Leave gratuity									–	–	
Long Term Service Award									–	–	
Total Service Related Benefits		–	–	–	–	–	–	–	–	–	
Total Salaries and Allowances		–	–	–	–	–	–	–	–	–	
Social Contributions											
Bargaining Council									–	–	
Group Life Insurance									–	–	
Medical									–	–	
Pension									–	–	
Unemployment Insurance									–	–	
Total Social Contributions		–	–	–	–	–	–	–	–	–	
Post-retirement Benefit											
Medical	5								–	–	
Other Benefits									–	–	
Pension									–	–	
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–	
Costs Capitalised to PPE									–	–	
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–	
% increase		–	–	–	–	–	–	–	–	–	
Other Staff of Entities											
Salaries and Allowances											
Basic Salary									–	–	
Bonuses									–	–	
Allowance											
Accommodation, Travel and Incidental									–	–	
Cellular and Telephone									–	–	
Housing Benefits									–	–	
Non-pensionable									–	–	
Travel or Motor Vehicle									–	–	
Voluntary Work									–	–	
Total Allowance		–	–	–	–	–	–	–	–	–	
Service Related Benefits											
Acting									–	–	
Bonus									–	–	
Danger Allowance									–	–	
Entertainment									–	–	
Fire Brigade									–	–	
In-kind Benefits									–	–	
Leave Pay									–	–	
Lifeguard/Duty Squads									–	–	
Long Service Award									–	–	
Overtime									–	–	
Scarcity									–	–	
Standby Allowance									–	–	
Tools Allowance									–	–	
Uniform/Special/Protective Clothing									–	–	
Leave gratuity									–	–	
Long Term Service Award									–	–	
Total Service Related Benefits		–	–	–	–	–	–	–	–	–	
Total Salaries and Allowances		–	–	–	–	–	–	–	–	–	
Social Contributions											
Bargaining Council									–	–	
Group Life Insurance									–	–	
Medical									–	–	
Pension									–	–	
Unemployment Insurance									–	–	
Total Social Contributions		–	–	–	–	–	–	–	–	–	
Post-retirement Benefit											
Medical	5								–	–	
Other Benefits									–	–	
Pension									–	–	
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–	
Costs Capitalised to PPE									–	–	

DC4 Garden Route - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	
R thousands		A	A1	B	C	D	E	F	G	H	
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase		–	–	–	–	–	–	–	–	–	
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		81 859	82 120	–	–	–	–	32	63	159 090	94.3%
% increase											
TOTAL MANAGERS AND STAFF		77 021	77 021	–	–	–	–	32	63	153 991	99.9%

DC4 Garden Route - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																	
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	39	301	16 756	59	281		17 435	68 022	72 715	74 954
Vote 2 - Office of the Municipal Manager (cont)														–	–	–	–
Vote 3 - Financial Services		638	–	–	–	–	–	1 280	1 280	5 113	1 280	1 280		10 872	31 882	30 299	31 475
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	1 143	1 143	6 675	1 143	1 543		11 646	35 482	34 749	35 551
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	842	842	842	842	842		4 210	10 104	10 495	10 911
Vote 7 - Community Services		5	–	–	–	–	–	109	127	12 882	1 621	117		14 862	53 520	55 698	57 888
Vote 8 - Community Services (cont)		–	–	–	–	–	–	3 587	4 040	10 168	3 640	3 596		25 031	71 770	125 903	133 088
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–	–	372	–	–		372	1 489	1 197	1 251
Vote 10 - Planning and Economic Development (co		24	–	–	–	–	–	254	678	1 133	221	107		2 418	8 223	5 571	5 805
Vote 11 - Planning and Economic Development(co		2	–	–	–	–	–	2 838	2 836	5 167	2 763	2 635		16 241	42 289	16 677	17 226
Vote 12 - Roads		–	–	–	–	–	–	1 175	2 063	1 175	1 175	1 175		6 765	18 044	4 102	4 244
Vote 13 - Roads (cont)														–	–	–	–
Vote 14 - Community Services (cont 2)														–	–	–	–
Vote 15 -														–	–	–	–
Total Revenue by Vote		**669**	**–**	**–**	**–**	**–**	**–**	**11 268**	**13 310**	**60 283**	**12 745**	**11 577**	**–**	**109 852**	**340 825**	**357 407**	**372 393**
Expenditure by Vote																	
Vote 1 - Office of the Municipal Manager		2 598	–	–	–	–	–	5 451	6 104	5 451	5 819	8 260		33 683	70 956	65 755	68 028
Vote 2 - Office of the Municipal Manager (cont)		751	–	–	–	–	–	665	662	724	682	678		4 162	8 706	6 216	6 587
Vote 3 - Financial Services		1 722	–	–	–	–	–	1 498	1 512	1 632	1 368	1 448		9 181	19 841	14 683	15 561
Vote 4 - Financial Services (cont)		540	–	–	–	–	–	335	335	344	343	508		2 405	5 192	3 686	3 906
Vote 5 - Corporate Services		1 075	–	–	–	–	–	1 620	2 140	3 303	2 529	1 459		12 126	25 499	23 069	23 529
Vote 6 - Corporate Services (cont)		2 130	–	–	–	–	–	2 879	1 730	3 316	2 293	2 904		15 253	31 105	28 643	29 861
Vote 7 - Community Services		3 827	–	–	–	–	–	4 602	4 754	4 701	4 523	4 429		26 836	56 069	59 733	63 303
Vote 8 - Community Services (cont)		2 259	–	–	–	–	–	5 242	4 840	5 765	6 096	7 588		31 790	71 980	126 191	133 321
Vote 9 - Planning and Economic Development		521	–	–	–	–	–	224	258	233	226	224		1 686	2 888	2 596	2 650
Vote 10 - Planning and Economic Development (co		1 062	–	–	–	–	–	1 573	1 319	1 330	1 300	1 458		8 042	15 925	11 113	11 604
Vote 11 - Planning and Economic Development(co		383	–	–	–	–	–	550	491	3 091	1 536	796		6 847	11 566	8 997	9 432
Vote 12 - Roads		5 247	–	–	–	–	–	966	964	965	1 085	1 356		10 582	14 532	4 102	4 244
Vote 13 - Roads (cont)		2 680	–	–	–	–	–	293	293	293	293	293		4 143	3 512	–	–
Vote 14 - Community Services (cont 2)														–	–	–	–
Vote 15 -														–	–	–	–
Total Expenditure by Vote		**24 792**	**–**	**–**	**–**	**–**	**–**	**25 898**	**25 402**	**31 148**	**28 094**	**31 401**	**–**	**166 735**	**337 771**	**354 785**	**372 026**
Surplus/ (Deficit)		**(24 124)**	**–**	**–**	**–**	**–**	**–**	**(14 630)**	**(12 092)**	**29 135**	**(15 349)**	**(19 824)**	**–**	**(56 883)**	**3 054**	**2 622**	**368**

DC4 Garden Route - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																	
Governance and administration		638	–	–	–	–	–	3 304	3 566	30 801	3 324	3 946	–	45 578	151 152	156 057	161 000
Executive and council		–	–	–	–	–	–	39	301	16 756	59	281		17 435	68 022	72 715	74 954
Finance and administration		638	–	–	–	–	–	3 265	3 265	14 045	3 265	3 665		28 144	83 130	83 342	86 046
Internal audit														–	–	–	–
Community and public safety		31	–	–	–	–	–	1 184	1 543	18 562	2 635	841	–	24 795	85 861	86 986	90 641
Community and social services		–	–	–	–	–	–	–	–	2 575	1 500	–		4 075	12 429	11 337	11 909
Sport and recreation		25	–	–	–	–	–	780	669	811	672	429		3 387	8 279	8 552	8 826
Public safety		–	–	–	–	–	–	294	747	6 284	342	294		7 962	28 493	29 233	30 629
Housing														–	–	–	–
Health		5	–	–	–	–	–	109	127	8 892	121	117		9 372	36 660	37 865	39 277
Economic and environmental services		–	–	–	–	–	–	3 488	4 908	6 665	3 494	3 497	–	22 052	60 447	17 974	18 631
Planning and development		–	–	–	–	–	–	2 313	2 845	5 490	2 313	2 313		15 272	42 232	13 695	14 205
Road transport		–	–	–	–	–	–	1 175	2 063	1 175	1 175	1 175		6 765	18 044	4 102	4 244
Environmental protection		–	–	–	–	–	–	–	–	–	6	9		15	171	177	182
Trading services		–	–	–	–	–	–	3 293	3 293	3 883	3 293	3 293	–	17 055	41 876	95 192	100 870
Energy sources														–	–	–	–
Water management														–	–	–	–
Waste water management														–	–	–	–
Waste management		–	–	–	–	–	–	3 293	3 293	3 883	3 293	3 293		17 055	41 876	95 192	100 870
Other		–	–	–	–	–	–	–	–	372	–	–		372	1 489	1 197	1 251
Total Revenue - Functional		669	–	–	–	–	–	11 268	13 310	60 283	12 745	11 577	–	109 852	340 825	357 407	372 393
Expenditure - Functional																	
Governance and administration		9 465	–	–	–	–	–	12 857	13 229	15 515	13 423	15 649	–	80 138	166 503	147 519	153 199
Executive and council		2 406	–	–	–	–	–	5 155	5 606	5 015	5 313	7 890		31 383	66 072	61 948	64 050
Finance and administration		6 733	–	–	–	–	–	7 418	7 338	10 158	7 810	7 468		46 924	96 584	82 866	86 275
Internal audit		326	–	–	–	–	–	285	285	342	301	291		1 831	3 847	2 705	2 874
Community and public safety		5 746	–	–	–	–	–	7 856	6 907	7 878	7 180	6 843	–	42 411	89 462	92 731	97 755
Community and social services		578	–	–	–	–	–	814	834	777	866	783		4 651	10 975	11 385	11 959
Sport and recreation		468	–	–	–	–	–	1 152	788	864	792	663		4 727	9 831	7 984	8 286
Public safety		1 783	–	–	–	–	–	2 479	2 057	2 965	2 192	2 071		13 547	27 493	29 233	30 629
Housing														–	–	–	–
Health		2 917	–	–	–	–	–	3 411	3 227	3 272	3 330	3 327		19 485	41 163	44 129	46 880
Economic and environmental services		9 226	–	–	–	–	–	2 580	2 627	5 143	3 757	3 606	–	26 939	40 025	20 854	21 902
Planning and development		976	–	–	–	–	–	970	1 022	3 557	2 044	1 592		10 162	17 659	12 126	12 750
Road transport		7 926	–	–	–	–	–	1 259	1 256	1 257	1 378	1 648		14 725	18 044	4 102	4 244
Environmental protection		323	–	–	–	–	–	351	349	328	335	366		2 052	4 322	4 626	4 908
Trading services		247	–	–	–	–	–	2 497	2 497	2 496	3 624	5 195	–	16 555	40 292	92 484	97 918
Energy sources														–	–	–	–
Water management														–	–	–	–
Waste water management														–	–	–	–
Waste management		247	–	–	–	–	–	2 497	2 497	2 496	3 624	5 195		16 555	40 292	92 484	97 918
Other		109	–	–	–	–	–	108	142	116	109	108		692	1 489	1 197	1 251
Total Expenditure - Functional		24 792	–	–	–	–	–	25 898	25 402	31 148	28 094	31 401	–	166 735	337 771	354 785	372 026
Surplus/ (Deficit) 1.		(24 124)	–	–	–	–	–	(14 630)	(12 092)	29 135	(15 349)	(19 824)	–	(56 883)	3 054	2 622	368

DC4 Garden Route - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																	
Exchange Revenue																	
Service charges - Electricity														–	–	–	–
Service charges - Water														–	–	–	–
Service charges - Waste Water Management														–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	2 420	2 420	2 420	2 420	2 420		12 100	29 040	92 347	97 888
Agency services		–	–	–	–	–	–	110	110	110	110	110		548	1 314	–	–
Interest														–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	636	636	636	636	1 036		3 581	8 033	8 299	8 564
Interest earned from Current and Non Current Assets		629	–	–	–	–	–	661	661	661	661	661		3 933	7 931	8 168	8 406
Dividends														–	–	–	–
Rent on Land		–	–	–	–	–	–	61	61	61	61	61		307	736	760	784
Rental from Fixed Assets		–	–	–	–	–	–	145	145	145	145	145		724	1 739	1 796	1 853
Licence and permits		–	–	–	–	–	–	–	–	–	6	9		15	171	177	182
Special rating levies														–	–	–	–
Construction Contract Revenue		9	–	–	–	–	–	1 208	1 471	1 602	1 213	1 450		6 952	–	–	–
Development Charges														–	–	–	–
Operational Revenue														–	15 979	1 921	1 966
Non-Exchange Revenue																	
Property rates		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	1 813	3 233	50 375	1 813	1 813		59 046	–	–	–
Licences or permits														–	–	–	–
Transfer and subsidies - Operational														–	223 544	228 613	236 933
Interest Receivables														–	–	–	–
Fuel Levy		–	–	–	–	–	–	2 106	2 106	2 106	2 106	2 106		10 532	–	–	–
Operational Revenue - Service Charges		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Gains on disposal of Fixed and Intangible Assets														–	25 276	–	–
Other Gains														–	–	–	–
Discontinued Operations														–	–	–	–
Total Revenue		638	–	–	–	–	–	9 159	10 843	58 116	9 170	9 811	–	28 160	338 325	357 407	372 393
Expenditure By Type																	
Employee related costs														–	195 958	165 318	175 438
Remuneration of councillors		35	–	–	–	–	–	551	333	420	409	656		2 404	14 627	10 186	10 749
Bulk purchases - electricity		–	–	–	–	–	–	333	333	333	333	333		1 667	–	–	–
Inventory consumed		–	–	–	–	–	–	672	672	672	672	672		3 360	5 089	3 073	3 079
Debt impairment		–	–	–	–	–	–	7	7	7	7	7		37	4 000	4 000	4 000
Depreciation, amortisation and impairment		–	–	–	–	–	–	3 289	2 890	4 175	3 411	5 778		19 543	8 064	8 064	8 064
Interest, Dividends and Rent on Land		–	–	–	–	–	–	52	48	86	123	51		360	88	88	88
Contracted services		–	–	–	–	–	–	250	250	250	250	250		1 250	52 216	106 046	111 600
Transfers and subsidies		401	–	–	–	–	–	4 070	3 326	5 716	3 725	5 506		22 744	769	941	953
Irrecoverable debts written off		–	–	–	–	–	–	14	14	14	14	14		72	3 000	3 000	3 000
Operational Cost and Other Cost		–	–	–	–	–	–	240	240	240	240	240		1 202	50 902	51 012	51 998
Disposal of Fixed and Intangible Assets														–	172	172	172
Other Losses														–	2 885	2 885	2 885
Total Expenditure		436	–	–	–	–	–	9 480	8 114	11 915	9 186	13 508	–	52 638	337 771	354 785	372 026
Surplus/(Deficit)		202	–	–	–	–	–	(320)	2 728	46 202	(16)	(3 697)	–	(24 478)	554	2 622	368
Transfers and subsidies - capital (monetary allocations)														–	2 500	–	–
Transfers and subsidies - capital (in-kind - all)														–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		202	–	–	–	–	–	(320)	2 728	46 202	(16)	(3 697)	–	(24 478)	3 054	2 622	368

DC4 Garden Route - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1																
Property rates														–			
Service charges - electricity revenue														–			
Service charges - water revenue														–			
Service charges - sanitation revenue														–			
Service charges - refuse		–	–	–	–	–	–	1 815	1 815	1 815	1 815	1 815		9 075	21 780	69 260	73 416
Rental of facilities and equipment		55	–	–	–	–	–	380	419	409	375	384		2 022	4 848	5 008	5 169
Interest earned - external investments		353	–	–	–	–	–	661	661	661	661	661		3 658	7 931	8 168	8 406
Interest earned - outstanding debtors														–			
Dividends received														–			
Fines, penalties and forfeits														–			
Licences and permits		6	–	–	–	–	–	48	65	75	59	55		308	898	927	957
Agency services		–	–	–	–	–	–	110	110	110	110	110		548	1 314	–	–
Transfers and Subsidies - Operational		3 853	–	–	–	–	–	3 002	4 423	51 565	3 002	3 002		68 847	237 820	228 785	237 105
Other revenue		82 278	–	–	–	–	–	1 865	1 977	2 261	1 787	2 162		92 330	23 075	13 774	14 199
Cash Receipts by Source		**86 544**	**–**	**–**	**–**	**–**	**–**	**7 880**	**9 469**	**56 895**	**7 810**	**8 189**	**–**	**176 787**	**297 667**	**325 924**	**339 251**
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	452	–	1 547	–		2 000	2 500	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)														–			
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	2 106	2 106	2 106	2 106	2 106		10 532	25 276	–	–
Short term loans														–			
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Increase (decrease) in consumer deposits														–			
VAT Control (receipts)														–			
Decrease (increase) in non-current receivables														–			
Decrease (increase) in non-current investments														–			
Insurance Refund - Capital														–			
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments														–			
Total Cash Receipts by Source		**86 544**	**–**	**–**	**–**	**–**	**–**	**9 987**	**12 028**	**59 001**	**11 463**	**10 295**	**–**	**189 318**	**325 443**	**325 924**	**339 251**
Cash Payments by Type																	
Employee related costs		27 862	–	–	–	–	–	15 336	15 896	17 856	17 341	16 408		110 699	195 109	164 469	174 589
Remuneration of councillors		1 542	–	–	–	–	–	1 012	1 320	1 307	1 496	1 414		8 092	14 627	10 186	10 749
Finance charges		–	–	–	–	–	–	7	7	7	7	7		37	88	88	88
Bulk purchases - Electricity	2													–			
Acquisitions - water & other inventory	3	–	–	–	–	–	–	551	333	420	409	656		2 369	5 089	3 073	3 079
Contracted services		–	–	–	–	–	–	3 289	2 890	4 175	3 411	5 778		19 543	52 216	106 046	111 600
Transfers and grants - other municipalities														–			
Transfers and grants - other		–	–	–	–	–	–	32	28	66	103	31		261	531	694	694
Other expenditure		11 072	–	–	–	–	–	4 070	3 306	5 716	3 725	5 506		33 395	50 882	50 991	51 976
Cash Payments by Type		**40 476**	**–**	**–**	**–**	**–**	**–**	**24 298**	**23 781**	**29 548**	**26 493**	**29 800**	**–**	**174 395**	**318 542**	**335 547**	**352 775**
Other Cash Flows/Payments by Type																	
Capital assets		–	–	–	–	–	–	4 378	5 711	1 878	1 346	1 346		14 660	66 987	150	150
Retention (Capital)														–			
Repayment of borrowing														–			
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Total Cash Payments by Type		**40 476**	**–**	**–**	**–**	**–**	**–**	**28 675**	**29 492**	**31 425**	**27 839**	**31 146**	**–**	**189 054**	**385 529**	**335 697**	**352 925**
NET INCREASE/(DECREASE) IN CASH HELD		**46 068**	**–**	**–**	**–**	**–**	**–**	**(18 689)**	**(17 464)**	**27 576**	**(16 376)**	**(20 851)**	**–**	**263**	**(60 086)**	**(9 773)**	**(13 674)**
Cash/cash equivalents at the month/year beginning:		155 011	201 079	201 079	201 079	201 079	201 079	201 079	182 390	164 926	192 502	176 126	155 274	2 232 703	155 011	94 925	85 152
Cash/cash equivalents at the month/year end:		201 079	201 079	201 079	201 079	201 079	201 079	182 390	164 926	192 502	176 126	155 274	155 274	2 232 967	94 925	85 152	71 478

DC4 Garden Route - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1																
Vote 1 - Office of the Municipal Manager														–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)														–	–	–	–
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	150	–	–		150	150	150	150
Vote 4 - Financial Services (cont)														–	–	–	–
Vote 5 - Corporate Services														–	–	–	–
Vote 6 - Corporate Services (cont)		–	–	400	–	–	–	–	–	–	–	–		400	400	–	–
Vote 7 - Community Services		0	0	1 500	0	0	0	0	0	0	0	0		1 504	1 504	–	–
Vote 8 - Community Services (cont)		12 687	9 644	8 600	6 076	6 026	6 046	4 377	5 711	1 727	1 346	1 346		63 587	64 933	–	–
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 -														–	–	–	–
Capital Multi-year expenditure sub-total	3	**12 688**	**9 644**	**10 500**	**6 076**	**6 026**	**6 047**	**4 378**	**5 711**	**1 878**	**1 346**	**1 346**	**–**	65 641	66 987	150	150
Single-year expenditure appropriation																	
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 4 - Financial Services (cont)														–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 7 - Community Services		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 8 - Community Services (cont)		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
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 -		–	–	–	–	–	–	–	–	–	–	–		–	0	–	–
Capital single-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	0	–	–
Total Capital Expenditure	2	**12 688**	**9 644**	**10 500**	**6 076**	**6 026**	**6 047**	**4 378**	**5 711**	**1 878**	**1 346**	**1 346**	**–**	65 641	66 987	150	150

DC4 Garden Route - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	–	–	–	–	–	–	–	150	–	–	–	550	150	150
Executive and council		–	–	–	–	–	–	–	–	–	–	–		0	–	–
Finance and administration		–	–	–	–	–	–	–	–	150	–	–		550	150	150
Internal audit														–	–	–
Community and public safety		–	–	–	–	–	–	0	0	0	0	0	–	2 504	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–		1 500	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–		–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–		1 000	–	–
Housing														–	–	–
Health		–	–	–	–	–	–	0	0	0	0	0		4	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–		–	–	–
Road transport														–	–	–
Environmental protection														–	–	–
Trading services		–	–	–	–	–	–	4 377	5 711	1 727	1 346	1 346	–	63 933	–	–
Energy sources														–	–	–
Water management														–	–	–
Waste water management														–	–	–
Waste management		–	–	–	–	–	–	4 377	5 711	1 727	1 346	1 346		63 933	–	–
Other														–	–	–
Total Capital Expenditure - Functional		–	–	–	–	–	–	4 378	5 711	1 878	1 346	1 346	–	66 987	150	150

DC4 Garden Route - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads									–	–		
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Landfill Sites		63 933	63 933	–	–	–	–	–	–	63 933	–	–
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

DC4 Garden Route - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Purls									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices									–	–		
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		

DC4 Garden Route - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment									–	–		
Furniture and Office Equipment		550	550	–	–	–	–	–	–	550	150	150
Furniture and Office Equipment		550	550	–	–	–	–	–	–	550	150	150
Machinery and Equipment		4	4	–	–	–	–	–	–	4	–	–
Machinery and Equipment		4	4	–	–	–	–	–	–	4	–	–
Transport Assets		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Transport Assets		2 500	2 500	–	–	–	–	–	–	2 500	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Capital Expenditure on new assets *to be adjusted*	1	66 987	66 987	–	–	–	–	–	–	66 987	150	150

DC4 Garden Route - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads									–	–		
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

DC4 Garden Route - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls									–	–		
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Purls									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		

DC4 Garden Route - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment									–	–		
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment									–	–		
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets									–	–		
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		3	3	–	–	–	–	–	–	3	4	4
Roads Infrastructure		–	0	–	–	–	–	–	–	0	–	–
Roads		–	0	–	–	–	–	–	–	0	–	–
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		3	3	–	–	–	–	–	–	3	4	4
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares		3	3	–	–	–	–	–	–	3	4	4
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

DC4 Garden Route - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Community Assets		**8 060**	**8 060**	**–**	**–**	**–**	**–**	**–**	–	8 060	**6 152**	**6 454**
Community Facilities		27	27	–	–	–	–	–	–	27	30	30
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations		27	27	–	–	–	–	–	–	27	30	30
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Purls									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		**8 033**	**8 033**	**–**	**–**	**–**	**–**	**–**	**–**	**8 033**	**6 123**	**6 425**
Indoor Facilities									–	–		
Outdoor Facilities		8 033	8 033	–	–	–	–	–	–	8 033	6 123	6 425
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		**631**	**631**	**–**	**–**	**–**	**–**	**(45)**	**(45)**	**586**	**1 020**	**1 020**
Operational Buildings		**631**	**631**	**–**	**–**	**–**	**–**	**(45)**	**(45)**	**586**	**1 020**	**1 020**
Municipal Offices		615	615	–	–	–	–	(45)	(45)	570	1 003	1 003
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories		16	16	–	–	–	–	–	–	16	17	17
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets									–	–		

DC4 Garden Route - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		11	11	–	–	–	–	–	–	11	12	12
Computer Equipment		11	11	–	–	–	–	–	–	11	12	12
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment									–	–		
Machinery and Equipment		338	338	–	–	–	–	–	–	338	376	376
Machinery and Equipment		338	338	–	–	–	–	–	–	338	376	376
Transport Assets		859	859	–	–	–	–	(15)	(15)	844	954	954
Transport Assets		859	859	–	–	–	–	(15)	(15)	844	954	954
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Repairs and Maintenance Expenditure to be adjusted	1	9 902	9 902	–	–	–	–	(60)	(60)	9 842	8 518	8 820

DC4 Garden Route - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		4	4	–	–	–	–	–	–	4	4	4
Roads Infrastructure		4	4	–	–	–	–	–	–	4	4	4
Roads									–	–		
Road Structures		4	4	–	–	–	–	–	–	4	4	4
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

DC4 Garden Route - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Parks									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		128	128	–	–	–	–	–	–	128	128	128
Revenue Generating		128	128	–	–	–	–	–	–	128	128	128
Improved Property		128	128	–	–	–	–	–	–	128	128	128
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		1 884	1 884	–	–	–	–	–	–	1 884	1 884	1 884
Operational Buildings		1 884	1 884	–	–	–	–	–	–	1 884	1 884	1 884
Municipal Offices		1 884	1 884	–	–	–	–	–	–	1 884	1 884	1 884
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		

DC4 Garden Route - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets		**256**	**256**	**–**	**–**	**–**	**–**	**–**	**–**	**256**	**256**	**256**
Servitudes									–	–		
Licences and Rights		**256**	**256**	**–**	**–**	**–**	**–**	**–**	**–**	**256**	**256**	**256**
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		256	256	–	–	–	–	–	–	256	256	256
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		**1 604**	**1 604**	**–**	**–**	**–**	**–**	**–**	**–**	**1 604**	**1 604**	**1 604**
Computer Equipment		1 604	1 604	–	–	–	–	–	–	1 604	1 604	1 604
Furniture and Office Equipment		**1 462**	**1 462**	**–**	**–**	**–**	**–**	**–**	**–**	**1 462**	**1 462**	**1 462**
Furniture and Office Equipment		1 462	1 462	–	–	–	–	–	–	1 462	1 462	1 462
Machinery and Equipment		**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**1 000**	**1 000**
Machinery and Equipment		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Transport Assets		**1 726**	**1 726**	**–**	**–**	**–**	**–**	**–**	**–**	**1 726**	**1 726**	**1 726**
Transport Assets		1 726	1 726	–	–	–	–	–	–	1 726	1 726	1 726
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land									–	–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Depreciation to be adjusted	1	**8 064**	**8 064**	**–**	**–**	**–**	**–**	**–**	**–**	**8 064**	**8 064**	**8 064**

DC4 Garden Route - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads									–	–		
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

DC4 Garden Route - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Purls									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		

DC4 Garden Route - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

R thousand												2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework					
															Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
Function	Project Description	Project Number	Type	MTDP Service	IUDF	Own Strategic	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited	Audited	Audited	Original	Adjusted	Original	Adjusted	Original	Adjusted
Parent municipality:																				
List all capital projects grouped by Function																				
Disaster Management	ital Non-Infrastructure New Transport As	PC002003010_1537	New		Growth		*Transport Assets*		*STRATIVE OR HEAD OFFICE,WHOLE OF THE D*	*0*	*0*	*1000000*	*2500000*	*0*	*0*	–	–			
Municipal Manager, Town Secretary and Chief Ex	Capital Project	PC002003005_1349	New		Growth		*Furniture and Office Equipment*		*STRATIVE OR HEAD OFFICE,WHOLE OF THE D*	*0*	*0*	*2200000*	*2200000*	*0*	*0*	–	–			
Recreational Facilities	Non-Infrastructure New Machinery and Eq	PC002003009_1536	New		Growth		*Machinery and Equipment*		*OF THE DISTRICT,ADMINISTRATIVE OR HEAD*	*0*	*0*	*4000*	*4000*	*0*	*0*	–	–			
Solid Waste Disposal (Landfill Sites)	tructure New Solid Waste Infrastructure	C001002002001_147	New		Growth		*Solid Waste Infrastructure*	*Landfill Sites*	*WHOLE OF THE DISTRICT*	*0*	*0*	*63933388*	*63933388*	*0*	*0*	–	–			
Parent Capital expenditure												–	–	–	–	–	–	–	–	–
Entities:																				
List all capital projects grouped by Entity																				
Entity A																				
Water project A																				
Entity B																				
Electricity project B																				
Entity Capital expenditure												–	–	–	–	–	–	–	–	–
Total Capital expenditure												–	–	–	–	–	–	–	–	–

DC4 Garden Route - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment									–	–		
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment									–	–		
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment									–	–		
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–		
Zoological plants and animals									–	–		
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	–	–	–	–	–	–	–	–	–	–	–