



2025/2026
FINANCIAL YEAR

**MFMA S71 - MONTHLY FINANCIAL
MONITORING REPORT**

M12: 30 June 2026

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

www.gardenroute.gov.za

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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDA – Year to Date Actual.

YTDB – Year to Date Budget.

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

1. That Council takes note of the monthly budget statement and supporting documentation for the month ended 30 June 2026.

Section 2 – Executive summary

2.1 Introduction

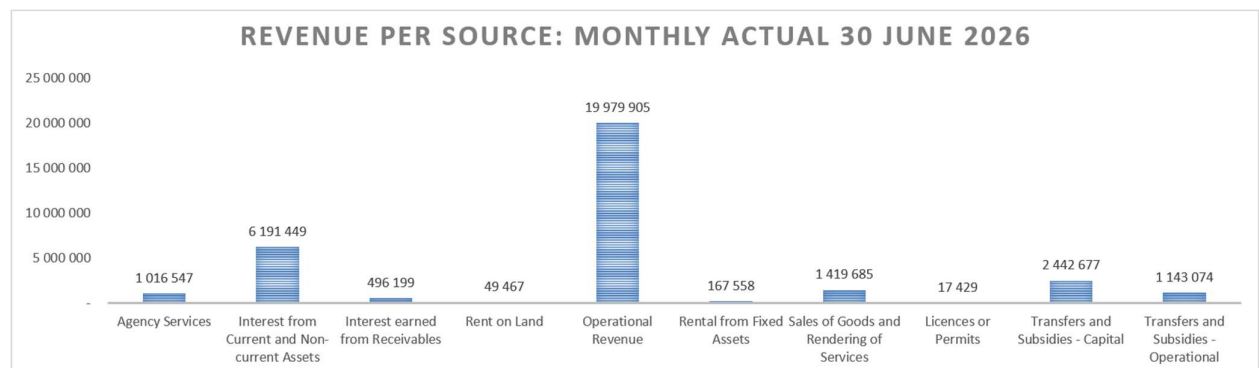
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

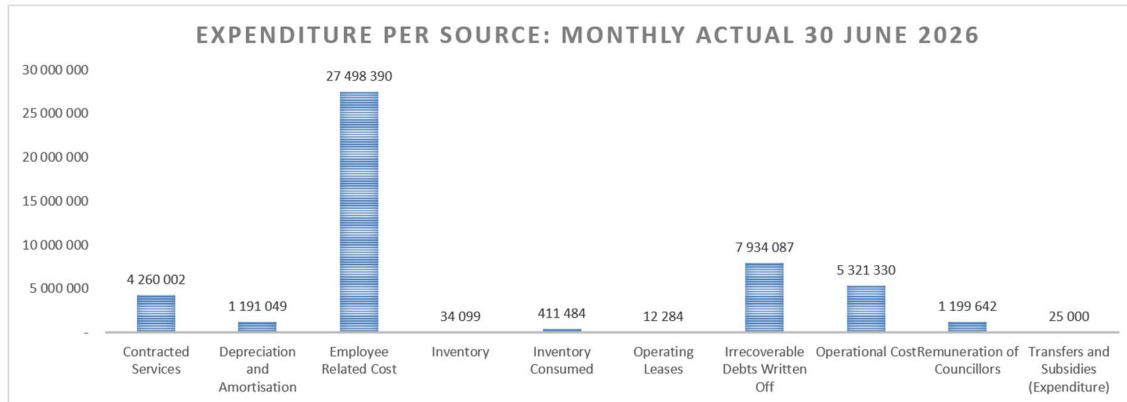
Revenue by source

The total revenue received for the month ended 30 June 2026 amounted to **R31,626,245 (YTDA: R481,971,123 and YTD: R493,441,567)** which represents **6%** of the total adjusted budgeted figure of **R493,441,567 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 30 June 2026 amounted to **R47,890,439** (YTDA: **R490,212,437** and YTD: **R518,093,818**) with a total adjusted budgeted figure of **R518,093,818** (including Roads). The operational expenditure for the month is **9%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R28,698,031** (60% of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R72,245,872**. Capital expenditure of **R57,168,150** (including orders) was recorded for the period ended 30 June 2026. The largest item on the capital budget (R67,122,133) is the construction of the regional landfill site (actual expenditure on the landfill site to date (including orders) is R54,317,467). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 30 JUNE 2026							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Wireless Access Points	Own revenue	28 408	28 408	-	0	100%
2	Portable Voice Recorder	Own revenue	1 462	779	-	683	53%
3	Type-C Docking Stations	Own revenue	7 930	7 928	-	3	100%
4	Wireless Radio Link (York Street-Mission Street)	Own revenue	60 000	60 000	-	-	100%
5	Desktop Computers (PC)	Own revenue	85 536	85 536	-	-	100%
6	Office Furniture	Own revenue	8 844	8 843	-	1	100%
7	Hazardous Materials Equipment	Grant	500 000	558 051	64 085	6 034	99%
8	Equipment	Grant	1 868 000	263 937	-	1 604 063	14%
9	Building of Disaster Management Store	Grant	1 000 000	503 552	-	496 448	50%
10	Hovercraft	Grant	1 382 000	1 381 073	-	927	100%
11	Cell Phones - Finance Leases	Own revenue	23 739	-	-	23 739	0%
12	Monitors	Own revenue	16 664	16 661	-	3	100%
13	Barnowl Upgrade Licence Fee	Own revenue	141 156	-	-	141 156	0%
14	Landfill Site: PPE	Borrowing	67 122 133	49 864 456	4 453 011	12 804 666	81%
			72 245 872	52 779 224	4 388 926	15 077 722	79%

Refer to page 20 for detail on capital budget progress.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

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

Conclusion

Detailed analysis of the municipal performance for the month ended 30 June 2026 is presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	8 389	47 855	–	(3 572)	1 216	–	1 216	#DIV/0!	–
Investment revenue	16 541	14 385	8 588	6 191	11 396	8 588	2 808	33%	8 588
Transfers and subsidies - Operational	211 404	214 504	220 814	1 143	205 460	220 814	(15 354)	-7%	220 814
Other own revenue	222 899	277 670	259 289	25 421	261 193	259 289	1 904	1%	–
Total Revenue (excluding capital transfers and contributions)	459 233	554 413	488 692	29 184	479 265	488 692	(9 427)	-2%	488 692
Employee costs	314 575	319 379	310 303	27 498	307 439	310 303	(2 864)	-1%	310 303
Remuneration of Councillors	13 953	15 251	15 979	1 200	12 730	15 979	(3 249)	-20%	15 979
Depreciation and amortisation	7 565	11 095	8 163	1 191	7 066	8 163	(1 097)	-13%	8 163
Interest	435	136	420	–	–	420	(420)	-100%	420
Inventory consumed and bulk purchases	46 480	56 872	47 739	411	46 983	47 739	(756)	-2%	47 739
Transfers and subsidies	8 904	1 017	1 312	25	803	1 312	(509)	-39%	1 312
Other expenditure	98 786	150 313	134 178	17 565	115 191	134 178	(18 987)	-14%	134 178
Total Expenditure	490 697	554 063	518 094	47 890	490 212	518 094	(27 881)	-5%	518 094
Surplus/(Deficit)	(31 464)	350	(29 402)	(18 707)	(10 948)	(29 402)	18 454	-63%	(29 402)
Transfers and subsidies - capital (monetary)	2 563	3 000	4 750	2 443	2 707	4 750	(2 043)	-43%	4 750
Transfers and subsidies - capital (in-kind)	2 493	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)
Capital expenditure & funds sources									
Capital expenditure	–	108 921	72 246	26 257	52 778	72 246	(19 467)	-27%	72 246
Capital transfers recognised	540	3 000	4 750	2 179	2 443	4 750	(2 307)	-49%	4 750
Borrowing	–	105 571	67 122	23 815	49 864	67 122	(17 258)	-26%	67 122
Internally generated funds	(540)	350	374	264	471	374	98	26%	374
Total sources of capital funds	–	108 921	72 246	26 257	52 778	72 246	(19 467)	-27%	72 246
Financial position									
Total current assets	230 168	142 172	187 711		173 417				187 711
Total non current assets	287 254	437 579	354 949		385 563				354 949
Total current liabilities	88 995	88 735	54 930		86 179				54 930
Total non current liabilities	264 922	240 633	271 623		264 937				271 623
Community wealth/Equity	216 105	250 383	216 107		207 864				216 107
Cash flows									
Net cash from (used) operating	191 954	8 464	2 662	(53 053)	(201 941)	2 662	204 604	7685%	2 662
Net cash from (used) investing	(43 381)	(108 906)	(72 229)	(23 562)	(40 822)	(72 244)	(31 422)	43%	(72 229)
Net cash from (used) financing	64 336	107 179	67 122	77	3 713	65 786	62 072	94%	67 122
Cash/cash equivalents at the month/year end	369 724	59 352	152 567	78 473	(84 039)	151 215	235 254	156%	152 567
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 932	19 558	19 158	3 263	542	840	12 024	50 273	111 590
Creditors Age Analysis									
Total Creditors	579	5	–	–	–	–	47	766	1 398

3.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications that is the Government Finance Statistics Functions and Sub-function. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services.

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		243 829	177 732	160 553	6 886	151 120	160 553	(9 433)	-6%	160 553
Executive and council		223 262	74 390	71 746	476	88 067	71 746	16 321	23%	71 746
Finance and administration		20 567	103 343	88 806	6 410	63 053	88 806	(25 754)	-29%	88 806
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 730	90 130	87 504	2 792	79 056	87 504	(8 447)	-10%	87 504
Community and social services		2 571	13 200	15 150	2 032	12 682	15 150	(2 468)	-16%	15 150
Sport and recreation		8 154	8 347	7 983	38	3 050	7 983	(4 933)	-62%	7 983
Public safety		5 582	27 547	29 018	578	28 246	29 018	(772)	-3%	29 018
Housing		-	-	-	-	-	-	-	-	-
Health		1 423	41 036	35 352	144	35 078	35 352	(275)	-1%	35 352
<i>Economic and environmental services</i>		191 773	236 494	226 691	20 732	235 563	226 691	8 873	4%	226 691
Planning and development		12 605	19 549	25 337	637	22 065	25 337	(3 273)	-13%	25 337
Road transport		178 754	216 780	201 085	20 065	213 219	201 085	12 134	6%	201 085
Environmental protection		414	165	269	30	280	269	11	4%	269
<i>Trading services</i>		10 849	51 482	17 119	1 216	14 656	17 119	(2 463)	-14%	17 119
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 849	51 482	17 119	1 216	14 656	17 119	(2 463)	-14%	17 119
<i>Other</i>	4	108	1 575	1 575	-	1 575	1 575	-	-	1 575
Total Revenue - Functional	2	464 289	557 413	493 442	31 626	481 971	493 442	(11 470)	-2%	493 442
Expenditure - Functional										
<i>Governance and administration</i>		186 728	170 929	180 900	23 965	163 739	180 900	(17 161)	-9%	180 900
Executive and council		79 474	62 663	64 432	12 189	57 496	64 432	(6 936)	-11%	64 432
Finance and administration		103 398	104 250	112 407	11 437	102 198	112 407	(10 209)	-9%	112 407
Internal audit		3 856	4 017	4 061	339	4 045	4 061	(16)	0%	4 061
<i>Community and public safety</i>		85 981	86 267	91 853	7 817	86 834	91 853	(5 020)	-5%	91 853
Community and social services		10 640	10 837	10 456	995	10 240	10 456	(216)	-2%	10 456
Sport and recreation		10 868	8 212	10 522	935	9 640	10 522	(882)	-8%	10 522
Public safety		27 020	27 018	31 579	2 600	28 352	31 579	(3 227)	-10%	31 579
Housing		-	-	-	-	-	-	-	-	-
Health		37 453	40 200	39 295	3 288	38 601	39 295	(694)	-2%	39 295
<i>Economic and environmental services</i>		204 683	244 558	226 330	14 659	221 897	226 330	(4 433)	-2%	226 330
Planning and development		24 985	23 442	21 116	2 122	17 721	21 116	(3 395)	-16%	21 116
Road transport		175 491	216 780	201 085	12 202	200 099	201 085	(985)	0%	201 085
Environmental protection		4 207	4 337	4 129	336	4 077	4 129	(52)	-1%	4 129
<i>Trading services</i>		11 718	50 733	17 396	1 325	16 199	17 396	(1 197)	-7%	17 396
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 718	50 733	17 396	1 325	16 199	17 396	(1 197)	-7%	17 396
<i>Other</i>		1 587	1 575	1 614	124	1 543	1 614	(71)	-4%	1 614
Total Expenditure - Functional	3	490 697	554 063	518 094	47 890	490 212	518 094	(27 881)	-5%	518 094
Surplus/ (Deficit) for the year		(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)

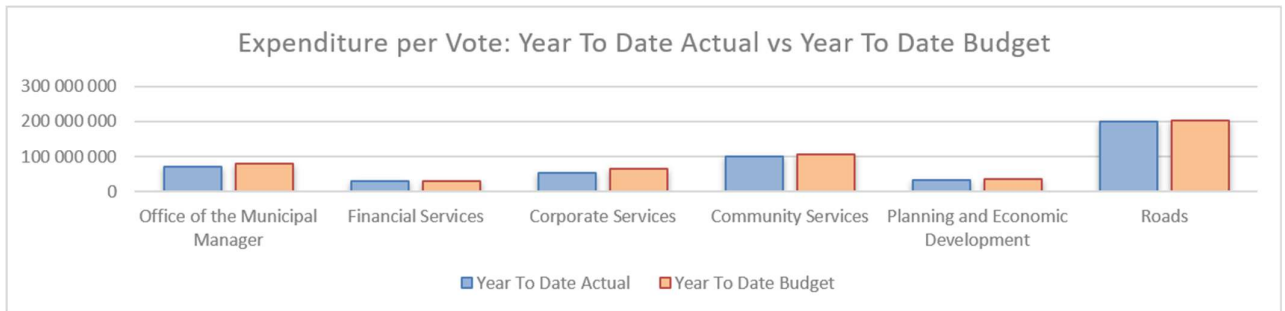
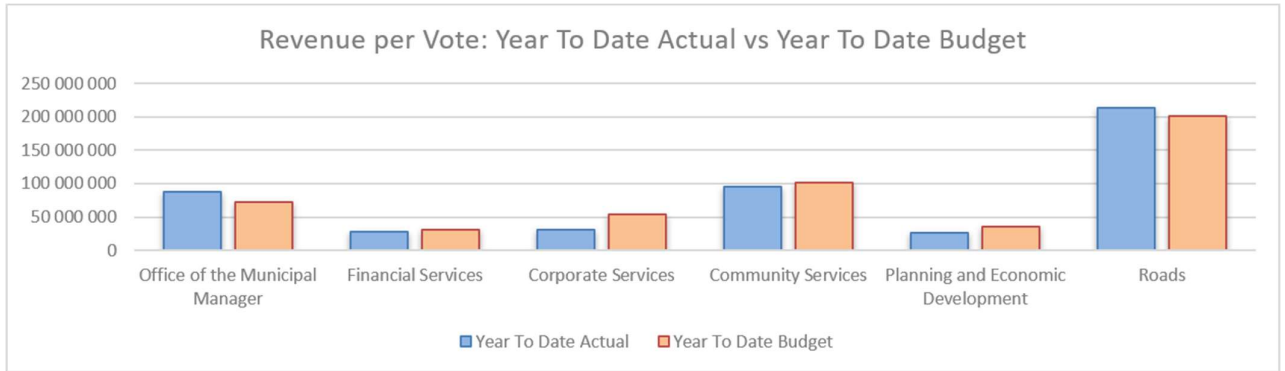
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		223 262	74 390	71 746	476	88 067	71 746	16 321	22,7%	71 746
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		5 439	49 644	30 675	6 389	28 117	30 675	(2 558)	-8,3%	30 675
Vote 4 - Financial Services (cont)		20	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		1 882	39 949	38 821	17	24 389	38 821	(14 431)	-37,2%	38 821
Vote 6 - Corporate Services (cont)		13 184	9 644	15 205	4	6 441	15 205	(8 765)	-57,6%	15 205
Vote 7 - Community Services		3 038	57 341	53 607	2 040	51 025	53 607	(2 583)	-4,8%	53 607
Vote 8 - Community Services (cont)		17 801	80 194	47 406	1 960	44 023	47 406	(3 384)	-7,1%	47 406
Vote 9 - Planning and Economic Development		4 922	3 075	3 075	2	2 937	3 075	(138)	-4,5%	3 075
Vote 10 - Planning and Economic Development (cont)		11 686	10 258	16 729	646	14 764	16 729	(1 965)	-11,7%	16 729
Vote 11 - Planning and Economic Development(cont2)		4 301	16 138	15 091	27	8 989	15 091	(6 103)	-40,4%	15 091
Vote 12 - Roads		178 754	216 780	201 085	20 065	213 219	201 085	12 134	6,0%	201 085
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	464 289	557 413	493 442	31 626	481 971	493 442	(11 470)	-2,3%	493 442
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		85 137	68 361	70 144	12 463	62 626	70 144	(7 518)	-10,7%	70 144
Vote 2 - Office of the Municipal Manager (cont)		8 776	9 207	9 198	839	9 517	9 198	320	3,5%	9 198
Vote 3 - Financial Services		20 222	22 829	20 910	2 186	20 480	20 910	(430)	-2,1%	20 910
Vote 4 - Financial Services (cont)		6 510	6 448	10 418	528	10 433	10 418	14	0,1%	10 418
Vote 5 - Corporate Services		19 569	21 405	23 421	2 280	17 858	23 421	(5 563)	-23,8%	23 421
Vote 6 - Corporate Services (cont)		43 219	39 691	41 803	3 316	35 468	41 803	(6 335)	-15,2%	41 803
Vote 7 - Community Services		49 089	54 078	53 657	5 594	53 157	53 657	(501)	-0,9%	53 657
Vote 8 - Community Services (cont)		43 502	81 999	52 806	4 279	48 178	52 806	(4 629)	-8,8%	52 806
Vote 9 - Planning and Economic Development		8 102	3 113	4 513	1 149	6 398	4 513	1 885	41,8%	4 513
Vote 10 - Planning and Economic Development (cont)		20 024	16 417	17 422	1 561	15 866	17 422	(1 555)	-8,9%	17 422
Vote 11 - Planning and Economic Development(cont2)		11 058	13 736	12 717	1 493	10 133	12 717	(2 585)	-20,3%	12 717
Vote 12 - Roads		108 914	134 114	121 452	8 419	118 501	121 452	(2 951)	-2,4%	121 452
Vote 13 - Roads (cont)		66 577	82 666	79 633	3 783	81 598	79 633	1 966	2,5%	79 633
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	490 697	554 063	518 094	47 890	490 212	518 094	(27 881)	-5,4%	518 094
Surplus/ (Deficit) for the year	2	(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-66,6%	(24 652)

Reporting per municipal vote provide details on the spread of spending over the various functions of council. The integration of the Roads Agency function into the budget of Garden Route DM reflects under the Roads votes above.

Refer to the charts below indicating the revenue and expenditure per vote (Year to Date Actual vs Year to Date Budget amount):



3.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		8 389	47 855	-	(3 572)	1 216	-	1 216	#DIV/0!	-
Sale of Goods and Rendering of Services		13 544	21 280	30 730	4 991	20 435	30 730	(10 295)	-34%	30 730
Agency services		18 860	22 763	17 930	1 017	17 930	17 930	0	0%	17 930
Interest								-	0%	
Interest earned from Receivables		5 379	6 711	7 747	496	7 087	7 747	(660)	-9%	7 747
Interest from Current and Non Current Assets		16 541	14 385	8 588	6 191	11 396	8 588	2 808	33%	8 588
Dividends								-	0%	
Rent on Land		481	593	710	49	594	710	(116)	-16%	710
Rental from Fixed Assets		2 000	3 199	2 126	168	1 620	2 126	(506)	-24%	2 126
Licence and permits		-	165	165	17	108	165	(57)	-35%	165
Special rating levies								-	0%	
Operational Revenue		179 345	217 188	199 673	19 980	212 939	199 673	13 266	7%	199 673
Non-Exchange Revenue										
Property rates								-	0%	
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		2 568	-	-	-	-	-	-	0%	-
Licence and permits		309	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		211 404	214 504	220 814	1 143	205 460	220 814	(15 354)	-7%	220 814
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets		(172)	1 350	-	(1 301)	239	-	239	#DIV/0!	-
Other Gains		585	4 420	209	3	242	209	33	16%	209
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)		459 233	554 413	488 692	29 184	479 265	488 692	(9 427)	-2%	488 692
Expenditure By Type										
Employee related costs		314 575	319 379	310 303	27 498	307 439	310 303	(2 864)	-1%	310 303
Remuneration of councillors		13 953	15 251	15 979	1 200	12 730	15 979	(3 249)	-20%	15 979
Bulk purchases - electricity								-	0%	
Inventory consumed		46 480	56 872	47 739	411	46 983	47 739	(756)	-2%	47 739
Debt impairment		17 488	-	4 000	-	-	4 000	(4 000)	-100%	4 000
Depreciation and amortisation		7 565	11 095	8 163	1 191	7 066	8 163	(1 097)	-13%	8 163
Interest		435	136	420	-	-	420	(420)	-100%	420
Contracted services		28 206	47 207	54 517	4 260	42 744	54 517	(11 774)	-22%	54 517
Transfers and subsidies		8 904	1 017	1 312	25	803	1 312	(509)	-39%	1 312
Irrecoverable debts written off		1 614	1 650	3 000	7 934	7 934	3 000	4 934	164%	3 000
Operational costs		47 210	100 401	69 574	5 334	64 475	69 574	(5 098)	-7%	69 574
Losses on Disposal of Assets		-	1 025	172	-	-	172	(172)	-100%	172
Other Losses		4 267	30	2 915	37	39	2 915	(2 877)	-99%	2 915
Total Expenditure		490 697	554 063	518 094	47 890	490 212	518 094	(27 881)	-5%	518 094
Surplus/(Deficit)		(31 464)	350	(29 402)	(18 707)	(10 948)	(29 402)	18 454	-63%	(29 402)
Transfers and subsidies - capital (monetary allocations)										
		2 563	3 000	4 750	2 443	2 707	4 750	(2 043)	-43%	4 750
Transfers and subsidies - capital (in-kind)		2 493	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)
Income Tax								-	0%	
Surplus/(Deficit) after income tax		(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)
Share of Surplus/Deficit attributable to Joint Venture								-	0%	
Share of Surplus/Deficit attributable to Minorities								-	0%	
Surplus/(Deficit) attributable to municipality		(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)
Share of Surplus/Deficit attributable to Associate								-	0%	
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	0%	-
Surplus/ (Deficit) for the year		(26 408)	3 350	(24 652)	(16 264)	(8 241)	(24 652)	16 411	-67%	(24 652)

Revenue by Source

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

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

Revenue	Monthly actual - June 2026	Monthly actual - June 2025	Percentage increase/ (decrease)	Comment
Agency Services	1 016 547	1 653 406	-39%	Allocation from DOI for the Roads function decreased from June 2025 to current.
Interest from Current and Non-current Assets	6 191 449	3 557 497	74%	Interest as derived from the bank balance and investments/ call accounts at maturity date was higher than the previous year..
Interest earned from Receivables	496 199	444 761	12%	Variance is not significant
Rent on Land	49 467	55 155	-10%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	19 979 905	18 642 032	7%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred for the month. The amount includes the prior month billing of R7,725m. A correction will be done to reverse the amount.
Rental from Fixed Assets	167 558	155 452	8%	Based on lease agreements entered into for the rental of the municipality's buildings. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	1 419 685	702 754	102%	Includes revenue received from PetroSA for the management of their landfill site.
Licences or Permits	17 429	14 242	22%	Variance is not significant
Transfers and Subsidies - Capital	2 442 677	648 465	277%	Recognition of grant revenue based on the expenditure incurred for conditional grants, increase in capital grant spending.
Transfers and Subsidies - Operational	1 143 074	5 643 181	-80%	Recognition of grant revenue based on the expenditure incurred for conditional grants, decrease in operational grant expenditure.
Grand Total	32 923 991	31 516 945	4%	

Refer to the below comparison of the year-to-date revenue compared to the year-to-date budget:

Revenue	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Agency Services	17 930 293	17 930 292	100%	Agency fee as per MOA with the Department of Infrastructure for the Roads function.
Interest from Current and Non-current Assets	11 395 507	8 587 890	133%	Interest as derived from the bank balance and investments/ call accounts at maturity date, increased investment balances maximised revenue.
Interest earned from Receivables	7 086 617	7 746 847	91%	Interest on overdue debtor accounts.
Rent on Land	593 607	709 607	84%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	212 939 029	199 673 156	107%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred. The amount includes the prior period billing of R7,725m. A correction will be done to reverse the amount.
Rental from Fixed Assets	1 619 606	2 125 611	76%	Based on lease agreements entered into for the rental of the municipality's buildings. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Sales of Goods and Rendering of Services	21 650 941	30 730 281	70%	Majority relates to the Fire Services Rendered and the relating debtor accounts that must be billed, as well as a decrease in Camping fees, Health services and MMC Contribution from B-Municipalities.
Licences or Permits	107 523	164 807	65%	Monetary difference is not significant.
Transfers and Subsidies - Capital	2 706 614	4 750 000	57%	Recognition of conditional grant revenue based on the grant expenditure incurred. A roll-over application will be submitted for unspent grants.
Transfers and Subsidies - Operational	205 460 270	220 814 411	93%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant. NSF and Skills Mecca Projects were less than anticipated to date.
Grand Total	481 490 006	493 232 902	98%	

Agency services:

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

For the month ended 30 June 2026, the agency fee amounts to R1,016,547 (YTDA: R17,930,293 and YTDB: R17,930,293).

Interest earned from Current and Non-Current Assets / External Investments:

This reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. For the month ended 30 June 2026, the interest amounts to R6,191,449 (YTDA: R11,395,507 and YTDB: R8,587,890).

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 30 June 2026 amounts to R496,199 (YTDA: R7,086,617 and YTDB: R7,746,847).

Rent on Land:

The income received from rental on land amounts to R49,467 for the month ended 30 June 2026 (YTDA: R593,607 and YTDB: R709,607). The revenue is based on rental agreements entered; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Operational Revenue:

Operational revenue reflects an amount of R19,979,905 for the month ended 30 June 2026 (YTDA: R212,939,029 and YTDB: R199,673,156). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA. The revenue is based on actual expenditure incurred for the month.

The amount includes the prior month billing of R7,725m. A correction will be done to reverse the amount.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 June 2026 amounts to R167,558 (YTDA: R1,619,606 and YTDB: R2,125,611). The revenue is based on rental agreements entered for rental of buildings; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 30 June 2026 amounts to R1,419,685 (YTDA: R21,650,941 and YTDB: R30,730,281). Majority relates to the Fire Services Rendered and the relating debtor accounts that must be billed, as well as a decrease in Camping fees, Health services and MMC Contribution from B-Municipalities.

Transfers recognised:

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

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

The first tranche payment of the equitable share grant was received in July 2025 and amounts to R78,344,000. The second tranche was received in December 2025 to the amount of R62,627,000. The last tranche payment was received in March 2026 to the amount of R47,055,000.

The following conditional grant allocations have been received to date:

1. Local Government Finance Management Grant (R1,000,000); Expanded Public Works Programme Grant (R573,000) and Rural Roads Asset Management Grant (R1,990,000) during August 2025.
2. Safety Initiative Implementation - Whole of Society Approach (WOSA) of R1,000,000 during October 2025.
3. Expanded Public Works Programme Grant (R1,032,000) and Fire Services Capacity Building Grant (R3,000,000) during November 2025.
4. Integrated Transport Planning Grant of R982,000 during December 2025.
5. Expanded Public Works Programme Grant (R688,000) and Rural Roads Asset Management Grant (R853,000) during February 2026.
6. Western Cape Financial Management Capability Grant (R150,000) during March 2026.

Expenditure by Type

Expenditure by type reflects the operational budget per main type/ category of expenditure.

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

Expenditure	Monthly actual - June 2026	Monthly actual - June 2025	Percentage increase/ (decrease)	Comment
Contracted Services	4 260 002	7 701 783	-45%	Decrease in the following Contracted Services sub-categories - Consultants and Professional Services - Contractors The decrease is due to the transfer of the Roads function that is in process which resulted in less expenditure incurred by the Roads department.
Depreciation and Amortisation	1 191 049	4 251 955	-72%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	27 498 390	24 305 461	13%	The increase is due to backpay of Senior Management as per the regulations on the latest Upper Limits, Government Gazette No 53882 .
Inventory	34 099	(26 855)	-227%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	411 484	5 504 531	-93%	The decrease is due to the transfer of the operational expenditure of the Roads function - most of the Inventory Consumed expenditure was incurred by the Roads department.
Operating Leases	12 284	6 058	103%	Monetary difference is not significant.
Irrecoverable Debts Written Off	7 934 087	-	N/A	Based on reports submitted to council for approval of write-offs, write-off for previous year was done in earlier months.
Operational Cost	5 321 330	5 997 354	-11%	Includes decreases in the following costs compared to the prior year comparative month: - Communication - Uniform and Protective Clothing - Samples and Specimens
Remuneration of Councillors	1 199 642	1 159 638	3%	The low increase is in line with expectations due to current vacancies.
Transfers and Subsidies (Expenditure)	25 000	799 144	-97%	Grants paid as per business plan.
Grand Total	47 887 365	49 699 070	-4%	

Refer to the below comparison of the year-to-date expenditure compared to the year-to-date budget:

Expenditure	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Contracted Services	42 743 539	54 517 417	78%	The following Contracted Services sub-categories were less than anticipated to date: - Consultants and Professional Services - Contractors - Outsourced Services Majority relates to NSF and Skills Mecca projects, as well as aerial fire services and landfill site contracted services less than anticipated to date.
Depreciation and Amortisation	7 066 175	8 163 273	87%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	307 438 811	310 302 502	99%	The YTDB includes movements for the actuarial valuations and salary provisions, which will be recognised during the preparation of the annual financial statements.
Inventory	(203 656)	(207 333)	98%	Relates to movements in net realisable value for inventory fuel (dip reading variances due to external factors e.g. air pressure, temperature, etc).
Inventory Consumed	46 983 482	47 739 471	98%	The following Inventory Consumed sub-categories were less than anticipated to date: - Consumables - Materials and Supplies
Irrecoverable Debts Written Off	7 934 087	3 000 000	264%	Based on reports submitted to council for approval of write-offs.
Operational Cost	64 475 218	69 573 582	93%	Operational costs were less than anticipated, majority relates to the operational costs of the roads agency function transferred to DOI.
Remuneration of Councillors	12 729 825	15 978 700	80%	The decrease is also due to current vacancies, as well as the Upper Limits increase being less than anticipated.
Transfers and Subsidies (Expenditure)	802 797	1 311 685	61%	Grants paid as per business plan.
Grand Total	489 970 278	510 379 297	96%	

Contracted services:

The contracted services for the month ended 30 June 2026 amounts to R4,260,002 (YTDA: R42,743,539 and YTDB: R54,517,417). The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services, Outsourced services and Contractors.

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

Depreciation and amortisation:

Depreciation and amortisation for the month ended 30 June 2026 amounts to R1,191,049 (YTDA: R7,066,175 and YTDB: R8,163,273). Depreciation and amortisation are based on the municipality's asset base during the reporting period.

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

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 30 June 2026 amounted to R28,698,031 (YTDA: R320,168,636 and YTDB: R326,281,202) and represents 60% of the total monthly expenditure.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R411,484 (YTDA: R46,983,482 and YTDB: R47,739,471) for the month ended 30 June 2026.

The following Inventory Consumed sub-categories were less than anticipated to date: Consumables; Materials and Supplies, which relates mainly to the roads function. From 1 April 2026 DOI procure the inventory items for the roads function.

Operational costs:

Operational costs for the month ended 30 June 2026 amounts to R5,333,614 (YTDA: R64,475,218 and YTDB: R69,573,582).

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

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

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 30 June 2026 amounts to R25,000 (YTDA: R802,797 and YTDB: R1,311,685). This relates to grants paid as per business plans.

3.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		48	150	174	-	9	174	(165)	-95%	174
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		-	-	-	-	-	-	-		-
Vote 6 - Corporate Services (cont)		32	200	199	-	199	199	(0)	0%	199
Vote 7 - Community Services		(1 465)	2 500	4 250	1 621	1 885	4 250	(2 365)	-56%	4 250
Vote 8 - Community Services (cont)		540	106 071	67 622	24 373	50 423	67 622	(17 200)	-25%	67 622
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-		-
Vote 10 - Planning and Economic Development (cont)		-	-	-	-	-	-	-		-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-		-
Vote 12 - Roads		-	-	-	-	-	-	-		-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-		-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-		-
Vote 15 -		-	-	1	264	264	1	262	17953%	1
Total Capital Multi-year expenditure	4,7	(844)	108 921	72 246	26 257	52 778	72 246	(19 467)	-27%	72 246
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager (cont)		18	-	-	-	-	-	-		-
Vote 3 - Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		38	-	-	-	-	-	-		-
Vote 6 - Corporate Services (cont)		(71)	-	-	-	-	-	-		-
Vote 7 - Community Services		233	-	-	-	-	-	-		-
Vote 8 - Community Services (cont)		692	-	-	-	-	-	-		-
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-		-
Vote 10 - Planning and Economic Development (cont)		(66)	-	-	-	-	-	-		-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-		-
Vote 12 - Roads		-	-	-	-	-	-	-		-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-		-
Vote 14 - Community Services (cont 2)		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	844	-	-	-	-	-	-		-
Total Capital Expenditure		-	108 921	72 246	26 257	52 778	72 246	(19 467)	-27%	72 246
Capital Expenditure - Functional Classification										
Governance and administration		(6)	350	374	1	208	374	(166)	-44%	374
Executive and council		(434)	-	1	-	-	1	(1)	-100%	1
Finance and administration		428	350	372	1	208	372	(164)	-44%	372
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		6	3 000	4 750	2 443	2 707	4 750	(2 043)	-43%	4 750
Community and social services		288	2 500	4 250	1 987	2 251	4 250	(1 999)	-47%	4 250
Sport and recreation		6	-	-	-	-	-	-		-
Public safety		(289)	500	500	456	456	500	(44)	-9%	500
Housing		-	-	-	-	-	-	-		-
Health		2	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	105 571	67 122	23 815	49 864	67 122	(17 258)	-26%	67 122
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	105 571	67 122	23 815	49 864	67 122	(17 258)	-26%	67 122
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	108 921	72 246	26 258	52 779	72 246	(19 467)	-27%	72 246
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		540	3 000	4 750	2 179	2 443	4 750	(2 307)	-49%	4 750
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-		-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		540	3 000	4 750	2 179	2 443	4 750	(2 307)	-49%	4 750
Borrowing	6	-	105 571	67 122	23 815	49 864	67 122	(17 258)	-26%	67 122
Internally generated funds		(540)	350	374	264	471	374	98	26%	374
Total Capital Funding		-	108 921	72 246	26 257	52 778	72 246	(19 467)	-27%	72 246

Refer below for a detailed breakdown of the capital expenditure.

SCOA config	No.	Project description	Adjusted budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71207104112	1	Wireless Access Points	28 408	28 408	Completed	Completed
71006103901	2	Barnowl Upgrade Licence Fee	141 156	-	Not Started	No challenges anticipated
71213102467	3	Office Furniture	8 844	8 843	Completed	Completed
71601102327	4	Equipment	1 868 000	263 937	In progress	No challenges anticipated
71601103126	5	Building of Disaster Management Store	1 000 000	503 552	In progress	No challenges anticipated
71601330025	6	Hover Craft	1 382 000	1 381 073	Completed	Completed
71207230011	7	Type-C Docking Stations	7 930	7 928	Completed	Completed
71207230012	8	Wireless Radio Link (York Street - Mission Street)	60 000	60 000	Completed	Completed
71207230013	9	Desktop Computers (PC)	85 536	85 536	Completed	Completed
72305230111	10	Hazardous Materials Equipment	500 000	558 051	Completed	Completed
71201104201	11	Cell Phones - Finance Leases	23 739		Not Started	No challenges anticipated
71207104181	12	Monitors	16 664	16 661	Completed	Completed
71207104113	13	Portable Voice Recorder	1 462	779	Completed	Completed
74402100901	14	Landfill Site: PPE	67 122 133	49 864 456	Orders issued to suppliers	Weekly progress provided to Management Committee and standing agenda item in Council meetings
Totals			72 245 872	52 779 224		

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

Commitments against capital for the month June 2026				
72305230111	13	Hazardous Materials Equipment		(64 085)
74402100901	13	Landfill Site: PPE		4 453 011
Total Commitments				4 388 926

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		155 011	56 898	112 741	73 922	112 741
Trade and other receivables from exchange transactions		55 264	64 508	63 255	73 918	63 255
Receivables from non-exchange transactions		46	46	–	46	–
Current portion of non-current receivables		4 293	4 293	–	4 293	–
Inventory		3 217	3 049	–	74	–
VAT		11 615	10 678	11 615	21 134	11 615
Other current assets		722	2 700	100	29	100
Total current assets		230 168	142 172	187 711	173 417	187 711
Non current assets						
Investments		16	16	16	16	16
Investment property		65 730	65 619	65 602	65 622	65 602
Property, plant and equipment		220 946	314 384	288 395	319 547	288 395
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		1 192	(2 376)	935	1 009	935
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(629)	59 935	–	(629)	–
Other non-current assets						
Total non current assets		287 254	437 579	354 949	385 563	354 949
TOTAL ASSETS		517 422	579 751	542 660	558 980	542 660
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		6 373	13 255	7 175	6 373	7 175
Consumer deposits		1 336	660	–	5 050	–
Trade and other payables from exchange transactions		36 875	40 404	12 723	28 364	12 723
Trade and other payables from non-exchange transactions		1 298	640	1 298	865	1 298
Provision		32 980	24 793	23 600	30 509	23 600
VAT		10 134	8 983	10 134	15 019	10 134
Other current liabilities						
Total current liabilities		88 995	88 735	54 930	86 179	54 930
Non current liabilities						
Financial liabilities		166 490	92 316	166 490	166 490	166 490
Provision		8 861	13 048	105 133	8 876	105 133
Long term portion of trade payables						
Other non-current liabilities		89 571	135 268	–	89 571	–
Total non current liabilities		264 922	240 633	271 623	264 937	271 623
TOTAL LIABILITIES		353 917	329 368	326 553	351 116	326 553
NET ASSETS	2	163 506	250 383	216 107	207 864	216 107
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		148 139	212 598	165 577	139 897	165 577
Reserves and funds		67 966	37 786	50 530	67 966	50 530
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	216 105	250 383	216 107	207 864	216 107

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)				
	Norm: 1.5 - 2.1				
			30 June 2026	30 June 2025	
Current Assets			173 416 575	220 813 011	
Current Liabilities			86 179 232	73 118 336	
Current ratio			2,01	3,02	times
Comment					
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities					
The norm is 1.5 - 2.1 times. As at 30 June 2026, GRDM's current ratio is 2,01 times, which is within the norm.					
Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365				
	Norm: 30 days				
			30 June 2026	30 June 2025	
Debtors closing balance after bad debt prov (excl. Roads debtor)			31 058 962	15 172 669	
Billed revenue (excl. Roads claim)			52 577 347	45 751 343	
			216	121	days
Comment					
This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.					
The main reason for this relates to the complexities and legal challenges associated with billing and payment of fire fighting services in the district.					
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.					
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.					
Debt to Revenue Ratio:	(Total debt / Total revenue) x 100				
			30 June 2026		
Total debt			171 912 000		
Total revenue			481 971 123		
			35,67%		
Comment					
The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.					
The municipality has sufficient revenue to cover its debt obligations, as total debt constitutes 35,67% of total revenue, which is within the norm of 50% or less as per the loan agreement.					
Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100				
			30 June 2026		
Interest paid			15 608 969		
Total expenditure			490 212 437		
			3,18%		
Comment					
The purpose of this ratio is to measure GRDM's interest paid compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7,5% (seven-point five percent) of total expenditure.					
The interest paid makes up 3,18% of all expenditure incurred, therefore it is not a significant expenditure item for GRDM and is within the norm of 7,5% or less as per the loan agreement.					

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	49 662	(0)	1 158	19 314	(0)	19 314	-17091896%	(0)
Other revenue		122 283	52 598	67 531	1 925	18 187	67 531	(49 344)	-73%	67 531
Transfers and Subsidies - Operational		200 633	428 679	418 246	588	212 652	418 246	(205 594)	-49%	418 246
Transfers and Subsidies - Capital		5 979	3 000	4 750	-	3 000	4 750	(1 750)	-37%	4 750
Interest		-	12 679	8 588	3 968	3 105	8 588	(5 483)	-64%	8 588
Dividends								-		
Payments										
Suppliers and employees		(136 942)	(538 018)	(496 365)	(57 978)	(442 590)	(496 365)	(53 775)	11%	(496 365)
Interest		-	(136)	(88)	(2 714)	(15 609)	(88)	15 521	-17665%	(88)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		191 954	8 464	2 662	(53 053)	(201 941)	2 662	204 604	7685%	2 662
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		16	16	16	-	-	-	-		16
Payments										
Capital assets		(43 397)	(108 921)	(72 244)	(23 562)	(40 822)	(72 244)	(31 422)	43%	(72 244)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 381)	(108 906)	(72 229)	(23 562)	(40 822)	(72 244)	(31 422)	43%	(72 229)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		63 000	118 555	67 122	-	-	67 122	(67 122)	-100%	67 122
Increase (decrease) in consumer deposits		1 336	660	-	77	3 713	(1 336)	5 050	-378%	-
Payments										
Repayment of borrowing		-	(12 037)	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		64 336	107 179	67 122	77	3 713	65 786	62 072	94%	67 122
NET INCREASE/ (DECREASE) IN CASH HELD		212 909	6 737	(2 444)	(76 538)	(239 050)	(3 796)			(2 444)
Cash/cash equivalents at beginning:		156 816	52 614	155 011	155 011	155 011	155 011			155 011
Cash/cash equivalents at month/year end:		369 724	59 352	152 567	78 473	(84 039)	151 215			152 567

The municipal bank balance at 30 June 2026 totals R80,581,027. The call account deposits of R5,066,660. Total cash available at month-end is therefore R85,647,687.

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

REPORTING MONTH: 30 JUNE 2026		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 June 2026	51 983 999	80 581 027
Other Cash & Cash Equivalents: Short term deposits	61 390 114	-
Other Cash & Cash Equivalents: Call accounts	5 036 030	5 066 660
Total Cash & Cash Equivalents	118 410 143	85 647 687
LESS:	174 121 010	124 070 973
Unspent Conditional Grants	4 286 821	865 146
Provision for staff leave	23 603 698	23 603 698
Provision for bonus	7 584 594	7 584 594
Post Retirement Benefits	11 275 400	11 275 400
Performance Bonus	1 223 803	1 223 803
Trade Payables	23 902 508	28 363 536
Consumer Deposits	4 972 497	5 049 581
YTD Unspent Capital budget	132 453	-
YTD Unspent Operational budget (Period 13 transactions to be processed)	41 656 397	27 881 381
Equitable share received in advance	13 444 286	-
YTD Unspent Landfill Site Borrowing	42 038 554	18 223 835
Sub total	-55 710 868	-38 423 285
PLUS:	63 334 761	80 032 957
VAT Receivable/ (Payable)	1 959 673	6 114 751
Receivable Exchange	15 530 201	31 012 973
Department of Infrastructure	45 844 887	42 905 233
	7 623 893	41 609 671
LESS OTHER MATTERS:		
Capital Replacement Reserve	9 213 054	16 279 229
Employee Benefits Reserves	46 254 144	46 254 144
Sub Total	-47 843 305	-20 923 701
LESS: CONTINGENT LIABILITIES	970 000	970 000
Labour disputes	970 000	970 000
Recalculated available cash balance	-48 813 305	-21 893 701
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	21 456 336	35 635 293

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	11	11	11	–	–	
Interest on Ameer Debtor Accounts	1810	288	292	288	287	287	286	2 088	15 141	18 958	18 089	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	5 643	19 266	18 870	2 975	255	555	9 936	35 121	92 621	48 842	–	–	
Total By Income Source	2000	5 932	19 558	19 158	3 263	542	840	12 024	50 273	111 590	66 942	–	–	
2024/25 - totals only												–	–	
Debtors Age Analysis By Customer Group														
Organs of State	2200	62	100	395	35	35	35	251	5 060	5 972	5 415	–	–	
Commercial	2300	4 827	17 438	18 525	321	320	319	2 343	38 523	82 616	41 826	–	–	
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–	
Other	2500	1 043	2 019	238	2 907	188	487	9 430	6 691	23 002	19 701	–	–	
Total By Customer Group	2600	5 932	19 558	19 158	3 263	542	840	12 024	50 273	111 590	66 942	–	–	

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

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

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

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

Debt owing by Government Institutions

Total debt owing by government institutions to the Garden Route DM is summarised as follows as at 30 June 2026:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account
Total Government Debt owed to GRDM	(301 814,26)	9 289 405,78	18 963 755,01	18 528 989,85	15 649 678,34	62 130 014,72		61 262 264,49	867 750,23

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

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38900002	BITOU MUNICIPALIT	0	395,88	399,96	38780,09	-	39 575,93	Contributions Task	17 073,10	22 502,83	N/A
84000151	BITOU MUNICIPALIT	0	0	0	0	-	-	Fire Debtor	-	-	N/A
84000210	BITOU MUNICIPALIT	0	492,14	492,14	41074,49	8 266,68	50 325,45	Shopsteward	80 026,33	(29 700,88)	Email send to CFO of Bitou Municipality
84000268	BITOU MUNICIPALIT	0	0	0	0	-	-	Health Certificates	15 711,81	(15 711,81)	Interest to be included in debt write-off report for Quarter 3
84000557	BITOU MUNICIPALIT	0	198,73	18164,02	14,02	1 344,99	19 721,76	MMC Contribution Recovery	16 272,50	3 449,26	N/A
		-	1 086,75	19 056,12	79 868,60	9 611,67	109 623,14		129 083,74	(19 460,60)	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
39001127	GEORGE MUNICIPA	-	3 407,78	3 407,78	3 407,78	562 165,25	572 388,59	Fire Debtor	333 822,87	238 565,72	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPA	-	12,99	22,05	22,05	2 115,78	2 172,87	Fire Debtor	2 159,88	12,99	Interest to be included in Quarter 3 write-off report
84000166	GEORGE MUNICIPA	-	-	-	-	-	-	Fire Debtor	1 133,78	(1 133,78)	Interest to be included in Quarter 3 write-off report
84000211	GEORGE MUNICIPA	(17 501,10)	-	-	-	-	(17 501,10)	Shopsteward	(18 066,88)	565,78	N/A - account overpayment on statement balance and not on invoice, will be adjusted with the 2024/25 contribution for the current year
84000272	GEORGE MUNICIPA	-	-	-	-	-	-	Health Certificates	10 733,33	(10 733,33)	New account issued
84000287	GEORGE MUNICIPA	-	-	-	-	-	-	Collab Licence Fee	-	-	N/A
84000319	GEORGE MUNICIPA	-	-	-	-	-	-	Waste Management	-	-	N/A
84000554	GEORGE MUNICIPA	-	-	10 106,24	-	-	10 106,24	MMC Contribution Recovery to GRDM as per signed SLA	-	10 106,24	N/A - interest was written-off
84000593	GO GEORGE	-	-	-	-	-	-	Fire Debtor	1 976,58	(1 976,58)	Interest to be included in Quarter 3 write-off report
84000618	GEORGE MUNICIPA	(1 396,66)	-	-	-	-	(1 396,66)	Fire Debtor	(2 235,97)	839,31	N/A Account was paid twice by George Municipality
84000673	GEORGE MUNICIPA	-	-	-	-	546,60	546,60	Fire Debtor	302,68	243,92	Interest to be included in Quarter 3 write-off report
84000674	GEORGE MUNICIPA	(14,48)	-	-	-	-	(14,48)	Fire Debtor	-	(14,48)	N/A
84000783	GEORGE MUNICIPA	-	-	-	-	-	-	Fire Debtor	-	-	Interest to be included in Quarter 3 write-off report
84000817	GEORGE MUNICIPA	-	3 425,40	3 425,40	3 425,40	419 227,10	429 503,30	Fire Debtor	335 549,42	93 953,88	New account issued
		(18 912,24)	6 846,17	16 961,47	6 855,23	984 054,73	995 805,36		665 375,69	330 429,67	

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
37000815	MUNISIPALITEIT HE	-	-	-	-	-	-	Fire Debtor	-	-	N/A
37001113	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HE	-	51 769,09	41 712,77	439,37	-	93 921,23	Rental of Facilities	21 476,16	72 445,07	N/A - current month rental
38900005	HESSEQUA MUNICI	-	-	319,88	0,01	-	319,89	Contributions Task	-	319,89	N/A
39001111	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICI	-	1 360,39	-	-	-	1 360,39	Health Certificates	1 360,39	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	(0,00)	0,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000887	HESSEQUA MUNICI	-	-	-	-	-	-	Rental of Land	499,10	(499,10)	N/A
84000915	HESSEQUA MUNICI	-	212,35	212,35	212,35	23 869,35	24 506,40	Fire Debtor	20 801,13	3 705,27	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000921	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	709 417,12	(709 417,12)	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000926	HESSEQUA MUNICI	-	-	-	-	2 280,92	2 280,92	Fire Debtor	2 280,92	-	No - new account issued
84000935	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	-	-	No - new account issued
84001036	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	11 332,97	(11 332,97)	No - new account issued
84001061	HESSEQUA MUNICI	-	-	-	-	28,14	28,14	Fire Debtor	919,26	(891,12)	No - new account issued
84001104	HESSEQUA MUNICI	-	-	-	-	-	-	Fire Debtor	4 364,45	(4 364,45)	
		-	53 341,83	42 245,00	651,73	26 178,41	122 416,97		772 451,50	(650 034,53)	

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
37000669	KANNALAND MUNI	-	-	-	-	-	-	Fire Debtor	-	-	No
37001111	KANNALAND MUNI	-	8 969,31	8 969,31	8 969,31	1 554 967,33	1 581 875,26	Fire Debtor	878 626,39	703 248,87	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KA	-	315,50	315,50	315,50	42 154,80	43 101,30	Collab Licence Fee	7 514,80	35 586,50	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNI	-	1 161,88	1 161,88	8 659,07	161 171,09	172 153,92	Contributions Task	97 786,95	74 366,97	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNI	-	76,71	76,71	76,71	13 684,83	13 914,96	Fire Debtor	55 821,24	(41 906,28)	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNI	-	194,56	194,56	194,56	32 328,64	32 912,32	Fire Debtor	92 718,75	(59 806,43)	IGR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNI	-	-	-	-	-	-	Fire Debtor	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNI	-	1 264,61	1 264,61	15 029,39	178 093,72	195 652,33	Shopsteward	13 017,86	182 634,47	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNI	-	569,84	569,84	569,84	101 652,82	103 362,34	Health Certificates	53 762,04	49 600,30	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	946,50	946,50	946,50	154 859,51	157 699,01	Collab Licence Fee	5 973,56	151 725,45	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNI	-	502,22	502,22	502,22	87 920,87	89 427,53	Waste Management	4 986,38	84 441,15	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNI	-	132,89	132,89	132,89	19 456,64	19 855,31	Fire Debtor	3 165,98	16 689,33	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNI	-	548,82	548,82	548,82	76 975,44	78 621,90	Fire Debtor	42 740,87	35 881,03	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNI	-	60,98	60,98	60,98	8 348,10	8 531,04	Fire Debtor	7 914,98	616,06	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNI	-	50,90	50,90	50,90	6 858,42	7 011,12	Fire Debtor	203,93	6 807,19	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNI	-	32,32	32,32	32,32	4 028,10	4 125,06	Fire Debtor	1 128,20	2 996,86	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNI	-	436,31	436,31	436,31	54 378,89	55 687,82	Fire Debtor	1 079,47	54 608,35	IGR Process initiated for signature - to be resubmitted

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000826	KANNALAND MUNI	-	80,80	80,80	80,80	9 888,79	10 131,19	Fire Debtor	135,13	9 996,06	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNI	-	2,08	2,08	2,08	240,78	247,02	Fire Debtor	274,78	(27,76)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNI	-	11,52	11,52	11,52	1 319,52	1 354,08	Fire Debtor	1 085,75	268,33	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNI	-	11,02	11,02	11,02	1 250,57	1 283,63	Fire Debtor	1 660,57	(376,94)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNI	-	1,38	1,38	1,38	156,54	160,68	Fire Debtor	4 981,69	(4 821,01)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNI	-	2,81	2,81	2,81	315,34	323,77	Fire Debtor	3 321,12	(2 997,35)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNI	-	11,08	11,08	11,08	1 234,11	1 267,35	Fire Debtor	1 625,96	(358,61)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNI	-	16,95	16,95	16,95	1 869,53	1 920,38	Fire Debtor	2 191,61	(271,23)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNI	-	50,86	50,86	50,86	5 608,57	5 761,15	Fire Debtor	2 524,05	3 237,10	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNI	-	33,90	33,90	33,90	3 703,06	3 804,76	Fire Debtor	-	3 804,76	IGR Process initiated for signature - to be resubmitted
84000969	KANNALAND MUNI	-	16,60	16,60	16,60	1 812,95	1 862,75	Fire Debtor	-	1 862,75	IGR Process initiated for signature - to be resubmitted
84000974	KANNALAND MUNI	-	22,37	22,37	22,37	2 443,63	2 510,74	Fire Debtor	-	2 510,74	IGR Process initiated for signature - to be resubmitted
84000976	KANNALAND MUNI	-	25,77	25,77	25,77	2 814,31	2 891,62	Fire Debtor	-	2 891,62	IGR Process initiated for signature - to be resubmitted
84000987	KANNALAND MUNI	-	33,90	33,90	33,90	3 631,10	3 732,80	Fire Debtor	3 321,12	411,68	No - new account issued
84001039	KANNALAND MUNI	-	14,77	14,77	14,77	1 520,85	1 565,16	Fire Debtor	1 446,70	118,46	No - new account issued
84001064	KANNALAND MUNI	-	21,65	21,65	21,65	2 201,41	2 266,36	Fire Debtor	2 121,14	145,22	No - new account issued
84001063	KANNALAND MUNI	-	27,13	27,13	27,13	2 765,93	2 847,32	Fire Debtor	2 657,41	189,91	No - new account issued
		-	15 647,94	15 647,94	36 909,91	2 539 656,19	2 607 861,98		1 342 985,44	1 264 876,54	

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38900007	KNYSNA MUNISIPAL	-	551,07	574,05	51 001,55	4 657,71	56 784,38	Contributions Task	53 548,66	3 235,72	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPAL	-	284,01	290,61	25 209,60	2 967,24	28 751,46	Shopsteward	22 067,93	6 683,53	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPAL	-	742,92	51 382,24	232,24	22 285,61	74 643,01	MMC Contribution Recovery	113 332,50	(38 689,49)	N/A
84001084	KNYSNA MUNICIPAL	-	578,53	578,53	578,53	57 829,06	59 564,65		56 672,00	2 892,65	
		-	2 156,53	52 825,43	77 021,92	87 739,62	219 743,50		245 621,09	(25 877,59)	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
37000809	MOSELBAY MUNIS	-	-	-	-	-	-	Fire Debtor	-	-	N/A
84000215	MOSELBAY MUNIS	-	5,23	-	512,12	-	517,35	Shopsteward	56 501,98	(55 984,63)	N/A - interest was written-off
84000270	MOSELBAY MUNIS	-	-	-	-	-	-	Health Certificates	6 239,30	(6 239,30)	New AQMP project - awaiting budget allocation for payment
84000274	MOSELBAY MUNIS	-	-	-	-	-	-	Collab Licence Fee	-	-	No
84000555	MOSEL BAY MUNIS	-	428,28	44 122,59	-	-	44 550,87	MMC Contribution Recovery to GRDM as per signed SLA	274 620,00	(230 069,13)	N/A - interest was written-off
38900009	MOSEL BAY MUNIS	-	-	527,91	0,01	-	527,92	TaskContribution 2024 2025	60 769,57	(60 241,65)	Payment received 20250619
84001076	MOSEL BAY MUNIS	-	46,90	46,90	46,90	4 734,74	4 875,44	Fire Services	4 594,04	281,40	
		-	480,41	44 697,40	559,03	4 734,74	50 471,58	-	402 724,89	(352 253,31)	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	Fire Debtor	-	-	N/A
38900010	OUOTSHOORN MUN	-	-	-	-	-	-	Contributions Task	-	-	N/A - interest for write-off
84000216	OUOTSHOORN MUN	-	-	340,05	-	-	340,05	Shopsteward	(13 924,41)	14 264,46	N/A - account overpayment on statement balance and not on invoice, will be adjusted with the 2024/25 contribution for the current year
84000269	OUOTSHOORN MUN	-	-	-	-	694,34	694,34	Health Certificates	64 093,33	(63 398,99)	N/A - new account for health services rendered
84000486	OUOTSHOORN MUN	-	9 987,79	9 987,79	9 987,79	1 545 457,77	1 575 421,14	Fire Debtor	978 395,78	597 025,36	IGR approval obtained & files submitted for recovery
84000556	OUOTSHOORN MUN	-	-	2 290,76	-	-	2 290,76	MMC Contribution Recovery to GRDM as per signed SLA	-	2 290,76	N/A - interest was written-off
84000636	OUOTSHOORN MUN	-	2 472,25	2 472,25	2 472,25	343 591,76	351 008,51	Fire Debtor	242 179,20	108 829,31	IGR approval obtained & files submitted for recovery
84000919	OUOTSHOORN MUN	-	48,25	48,25	48,25	5 423,28	5 568,03	Fire Debtor	4 726,16	841,87	No new account issued
		-	12 508,29	15 139,10	12 508,29	1 895 167,15	1 935 322,83		1 275 470,06	659 852,77	

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38900011	PRINCE ALBERT MU	-	23,30	91,42	2 543,85	-	2 658,57	Contributions Task	2 124,44	534,13	No
		-	23,30	91,42	2 543,85	-	2 658,57		2 124,44	534,13	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
37000924		-	-	-	-	1 100 836,24	1 100 836,24	Fire Debtor	550 418,12	550 418,12	N/A include in debt write-off report
37001073	ESKOM HOLDINGS S	-	-	-	-	37 573,90	37 573,90	Fire Debtor	18 786,95	18 786,95	N/A include in debt write-off report
84000288	ESKOM HOLDINGS	-	35 792,98	35 792,98	35 792,98	6 381 669,38	6 489 048,32	Fire Debtor	3 506 251,54	2 982 796,78	Matter was escalated via the GRDM Office of the Executive Mayor to the Deputy Minister of Energy
84000381	ESKOM	-	8 248,44	8 248,44	8 248,44	1 105 768,01	1 130 513,33	Fire Debtor	1 589 503,01	(458 989,68)	Settlement offer on Claim 428513 was accepted by MM on 2024/12/04 for R1 503 391.56 - awaiting payment from Sedgewick Insurance on behalf of Eskom
84001240	ESKOM	-	22,19	2 173,44	-	-	2 195,63		2 173,44	22,19	
		-	44 063,61	46 214,86	44 041,42	8 625 847,53	8 760 167,42		5 667 133,06	3 093 034,36	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000576	SAN PARKS	-	1 655,32	1 655,32	1 655,32	238 096,36	243 062,32	Fire Debtor	162 154,11	80 908,21	IGR process to be initiated in March 2025
		-	1 655,32	1 655,32	1 655,32	238 096,36	243 062,32		162 154,11	80 908,21	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000527	SANRAL	-	-	-	-	-	-	Fire Debtor	4 226,58	(4 226,58)	IGR approval obtained & files submitted for recovery
		-	-	-	-	-	-		4 226,58	(4 226,58)	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000404	LT COL XOTYENI	-	-	-	-	-	-	Fire Debtor	2 423,50	(2 423,50)	IGR approval obtained & files submitted for recovery
84000541	SA POLICE SERVICE	-	-	-	-	-	-	Fire Debtor	4 546,59	(4 546,59)	IGR approval obtained & files submitted for recovery
84000688	LADISMITH POLICE	-	-	-	-	-	-	Fire Permit Debtor	990,79	(990,79)	IGR approval obtained & files submitted for recovery
		-	-	-	-	-	-		7 960,88	(7 960,88)	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000603	WESTERN CAPE PR	-	7 725 452,09	16 980 912,10	18 198 868,72	-	42 905 232,91	Roads Debtor WCPG DPWT	42 905 232,91	-	No - Roads Agency Debtor for monthly claims to Province
		-	7 725 452,09	16 980 912,10	18 198 868,72	-	42 905 232,91		42 905 232,91	-	

ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000600	DIST ROADS ENGINE	-	-	-	-	-	-	Fire Debtor	-	-	No - internal transfers to be processed between bank accounts
84000615	PROVINCIAL ROADS	-	-	-	-	-	-	Fire Debtor	-	-	No - internal transfers to be processed between bank accounts
84000764	DISTRICT ROADS EN	-	-	-	-	-	-	Fire Debtor	-	-	No - internal transfers to be processed between bank accounts
84000954	ROAD DISTRICT EN	-	-	-	-	-	-	Fire Debtor	12 550,24	(12 550,24)	No- new account issued
		-	-	-	-	-	-		12 550,24	(12 550,24)	
ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38800002	DEPARTEMENT GES	(282 902,02)	-	-	-	-	(282 902,02)	Medical Debtor	46 892,00	(329 794,02)	No - monthly medical recovery claims
84000882	LADISMITH PHC CLU	-	-	-	-	-	-	Fire Permit Debtor	-	-	N/A - recovery of interest requested for write-off
84000883	VAN WYKSDORP SH	-	-	-	-	-	-	Fire Permit Debtor	-	-	N/A - recovery of interest requested for write-off
		(282 902,02)	-	-	-	-	(282 902,02)		46 892,00	(329 794,02)	
ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000572	DIFFE	-	1 093,04	1 093,04	1 093,04	157 219,37	160 498,49	Fire Debtor	107 073,36	53 425,13	No - discussion in process with institution
84000629	DIFFE	-	304,90	304,90	304,90	41 979,26	42 893,96	Fire Debtor	29 867,80	13 026,16	No - discussion in process with institution
84000799	DIFFE	-	1 983,81	1 983,81	1 983,81	247 247,36	253 198,79	Fire Debtor	194 332,28	58 866,51	No - discussion in process with institution
84000800	DIFFE	-	161,60	161,60	161,60	20 140,38	20 625,18	Fire Debtor	15 829,95	4 795,23	No - discussion in process with institution
84000854	DIFFE	-	129,28	129,28	129,28	15 531,83	15 919,67	Fire Debtor	12 663,96	3 255,71	No - discussion in process with institution
		-	3 672,63	3 672,63	3 672,63	482 118,20	493 136,09		359 767,35	133 368,74	
ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000475	CALITZDORP HIGH	-	-	-	-	-	-	Fire Debtor	-	-	No
		-	-	-	-	-	-		-	-	
ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38200071	PETRO SA PTY LTD	-	-	-	-	-	-	Health Certificates	-	-	Item included in debt write-off report for Council Approval in December 2024
84000830	PETRO SA	-	-	-	-	-	-	Fire Debtor	-	-	Item included in debt write-off report for Council Approval in December 2024
84000991	PETRO SA	-	1 415 037,46	1 686 118,49	-	-	3 101 155,95	Waste	6 545 055,81	(3 443 899,86)	New Account issued in June 2025
		-	1 415 037,46	1 686 118,49	-	-	3 101 155,95		6 545 055,81	(3 443 899,86)	
ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000801	PROVINCIAL GOVERN	-	2 217,76	2 217,76	2 217,76	276 405,80	283 059,08	Fire Debtor	217 250,31	65 808,77	N/A - awaiting payment
		-	2 217,76	2 217,76	2 217,76	276 405,80	283 059,08		217 250,31	65 808,77	
ACCNO	NAME	KCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000820	WESTERN CAPE GOV	-	-	-	-	-	-	Health Certificates	5 822,15	(5 822,15)	N/A - awaiting payment
		-	-	-	-	-	-		5 822,15	(5 822,15)	

ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000811	EMS WESTERN CAPE	-	-	-	-	-	-	Creditor Repayment Recovery	-	-	No - interest requested to be written-off
		-	-	-	-	-	-		-	-	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000852	CAPE NATURE	-	869,61	869,61	869,61	104 476,93	107 085,76	Fire Debtor	85 185,86	21 899,90	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 317,68	2 317,68	2 317,68	260 525,92	267 478,96	Fire Debtor	227 037,80	40 441,16	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000924	CAPE NATURE	-	-	-	-	-	-	Fire Debtor	-	-	No - new account issued
84001073	CAPE NATURE	-	200,59	200,59	200,59	20 251,65	20 853,42	Fire Debtor	19 649,88	1 203,54	
84001074	CAPE NATURE	-	723,16	723,16	723,16	73 009,48	75 178,96	Fire Debtor	70 840,00	4 338,96	
		-	4 111,04	4 111,04	4 111,04	458 263,98	470 597,10	-	402 713,54	67 883,56	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000911	CASIDRA FARM	-	-	-	-	-	-	Fire Debtor	-	-	No - new account issued due for payment
		-	-	-	-	-	-		-	-	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
84000979	NATIONAL HEALTH	-	199,63	199,63	199,63	21 803,96	22 402,85	Fire Debtor	19 555,09	2 847,76	No - new account issued due for payment
		-	199,63	199,63	199,63	21 803,96	22 402,85	Fire Debtor	19 555,09	2 847,76	No - new account issued due for payment
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38900001	BEAUFORT-WEST M	-	513,19	513,19	50 271,30	-	51 297,68	Fire Debtor	26 409,95	24 887,73	No - new account issued due for payment
		-	513,19	513,19	50 271,30	-	51 297,68	Fire Debtor	26 409,95	24 887,73	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38900008	LAINGSBURG MUNI	-	-	54,31	-	-	54,31	Fire Debtor	5 320,19	(5 265,88)	No - new account issued due for payment
		-	-	54,31	-	-	54,31	Fire Debtor	5 320,19	(5 265,88)	
ACCNO	NAME	XCURRENT	C30	C60	C90	120+ days	Total due by 30 June 2026	Debtor Type:	Original Capital: lev	Interest on account	IGR Process:
38900003	SENTRAAL-KAROO D	-	71,80	71,80	7 033,47	-	7 177,07	Fire Debtor	7 033,47	143,60	No - new account issued due for payment
84001238	SENTRAAL-KAROO D	-	320,03	31 350,00	-	-	31 670,03	MMC	31 350,00	320,03	
		-	391,83	31 421,80	7 033,47	-	38 847,10	Fire Debtor	38 383,47	463,63	

Section 5 – Creditors' analysis

Supporting Table SC4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	579	5	-	-	-	-	47	766	1 398	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	579	5	-	-	-	-	47	766	1 398	-

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

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

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 1 June 2026	Movements for the month			Balance as at 30 June 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Garden Route District Municipality</i>							
Standard Bank	30 701 815,07	30 860 486,30	-	158 671,23	-	158 671,23	1 690 703,43
ABSA	18 417 969,86	18 512 467,40	-	94 497,53	-	94 497,53	1 440 660,82
African Bank	12 270 328,77	12 331 446,58	-	61 117,81	-	61 117,81	2 397 314,77
BANK DEPOSITS	61 390 113,70	61 704 400,27	-	314 286,58	-	314 286,58	5 528 679,02

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

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		187 442	194 162	194 162	258	193 574	194 162	(588)	-0,3%	194 162
Local Government Equitable Share		182 224	188 026	188 026	–	188 026	188 026	–		188 026
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		952	1 000	1 000	34	621	1 000	(379)	-37,9%	1 000
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Public Transport Network Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		1 545	2 293	2 293	139	2 185	2 293	(108)	-4,7%	2 293
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		2 721	2 843	2 843	85	2 742	2 843	(101)	-3,6%	2 843
Provincial Government:		957	1 000	1 000	136	840	1 000	(160)	-16,0%	1 000
Capacity Building (Monetary)		957	1 000	1 000	136	840	1 000	(160)	-16,0%	1 000
Capacity Building (In Kind)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		23 006	19 342	25 652	750	11 046	25 652	(14 607)	-56,9%	25 652
Other Grants Received		23 006	19 342	25 652	750	11 046	25 652	(14 607)	-56,9%	25 652
								–		
Total Operating Transfers and Grants	5	211 404	214 504	220 814	1 143	205 460	220 814	(15 354)	-7,0%	220 814
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		5 057	3 000	4 750	2 443	2 707	4 750	(2 043)	-43,0%	4 750
Infrastructure (Monetary)		–	–	–	–	–	–	–		–
Infrastructure (In Kind)		2 493	–	–	–	–	–	–		–
Capacity Building (Monetary)		2 563	3 000	4 750	2 443	2 707	4 750	(2 043)	-43,0%	4 750
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
								–		
Total Capital Transfers and Grants	5	5 057	3 000	4 750	2 443	2 707	4 750	(2 043)	-43,0%	4 750
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 461	217 504	225 564	3 586	208 167	225 564	(17 398)	-7,7%	225 564

7.2 Supporting Table SC7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		190 551	222 351	220 412	20 808	212 248	220 412	(8 164)	-3,7%	220 412
Local Government Equitable Share		185 519	216 215	214 276	20 549	206 797	214 276	(7 479)	-3,5%	214 276
Energy efficiency and demand side management grant	(1)	–	–	–	–	–	–	–	–	–
Local government financial management grant	900	1 000	1 000	36	628	1 000	(372)	-37,2%	1 000	
Municipal systems improvement grant	–	–	–	–	–	–	–	–	–	–
Public transport network grant	–	–	–	–	–	–	–	–	–	–
Expanded public works programme integrated grant	1 545	2 293	2 293	139	2 191	2 293	(102)	-4,4%	2 293	
Regional bulk infrastructure grant	–	–	–	–	–	–	–	–	–	–
Rural roads assets management systems grant	2 588	2 843	2 843	85	2 632	2 843	(211)	-7,4%	2 843	
Provincial Government:		178 749	216 437	200 480	12 268	199 102	200 480	(1 378)	-0,7%	200 480
Infrastructure (Monetary)		171 786	212 955	196 448	12 101	196 085	196 448	(363)	-0,2%	196 448
Infrastructure (In Kind)		–	–	–	–	–	–	–	–	–
Capacity Building (Monetary)	6 963	3 482	4 032	166	3 017	4 032	(1 015)	-25,2%	4 032	
Capacity Building (In Kind)	–	–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		18 574	16 860	22 620	1 156	10 695	22 620	(11 925)	-52,7%	22 620
Expenditure on Other Grants		18 574	16 860	22 620	1 156	10 695	22 620	(11 925)	-52,7%	22 620
Total operating expenditure of Transfers and Grants:		387 875	455 648	443 512	34 232	422 045	443 512	(21 467)	-4,8%	443 512
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		540	3 000	4 750	2 179	2 443	4 750	(2 307)	-48,6%	4 750
Infrastructure (Monetary)		–	–	–	–	–	–	–	–	–
Capacity Building (Monetary)	540	3 000	4 750	2 179	2 443	4 750	(2 307)	-48,6%	4 750	
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	1	1	–	1	#DIV/0!	–
Expenditure on Other Grants		–	–	–	1	1	–	1	#DIV/0!	–
Total capital expenditure of Transfers and Grants		540	3 000	4 750	2 180	2 443	4 750	(2 307)	-48,6%	4 750
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		388 414	458 648	448 262	36 412	424 489	448 262	(23 773)	-5,3%	448 262

Section 8 – Expenditure on councillor and board members allowances and employee benefits

Supporting Table SC8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration		2024/25	Budget Year 2025/26							
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
1	A	B	C						D	
Councillors (Political Office Bearers plus Other)										
		9 568	10 724	11 620	234	7 404	11 620	(4 215)	-36%	11 620
		559	534	560	41	398	560	(162)	-29%	560
		129	130	139	204	494	139	354	254%	139
		2 530	2 001	1 005	30	1 127	1 005	122	12%	1 005
		1 102	995	995	87	953	995	(42)	-4%	995
		–	41	–	–	–	–	–	–	–
		65	825	1 659	604	2 354	1 659	694	42%	1 659
		13 953	15 251	15 979	1 200	12 730	15 979	(3 249)	-20%	15 979
			9,3%	14,5%						14,5%
Senior Managers of the Municipality										
		5 692	5 057	7 938	2 484	5 983	7 938	(1 955)	-25%	7 938
		762	529	495	41	390	495	(106)	-21%	495
		265	300	277	15	246	277	(31)	-11%	277
		586	1 056	1 573	–	794	1 573	(779)	-50%	1 573
		1 444	3 015	4 071	238	3 611	4 071	(460)	-11%	4 071
		137	147	257	–	92	257	(166)	-64%	257
		180	192	100	5	100	100	–	–	100
		25	26	116	8	54	116	(63)	-54%	116
		–	188	–	–	–	–	–	–	–
		89	–	114	–	154	114	40	35%	114
		9 180	10 510	14 942	2 791	11 423	14 942	(3 518)	-24%	14 942
			14,5%	62,8%						62,8%
Other Municipal Staff										
		188 027	191 209	186 511	16 360	188 301	186 511	1 790	1%	186 511
		30 263	33 631	32 513	2 494	31 080	32 513	(1 433)	-4%	32 513
		37 523	36 702	29 318	1 889	23 685	29 318	(5 633)	-19%	29 318
		5 244	2 731	4 362	1 341	6 787	4 362	2 426	56%	4 362
		16 385	14 138	15 210	109	15 160	15 210	(50)	0%	15 210
		13 597	14 020	12 512	1 154	12 999	12 512	486	4%	12 512
		142	124	126	21	169	126	44	35%	126
		2 785	2 707	2 437	196	2 428	2 437	(10)	0%	2 437
		6 269	6 124	6 170	501	7 007	6 170	837	14%	6 170
		3 821	5 949	5 648	166	5 579	5 648	(69)	-1%	5 648
		788	1 073	–	392	2 187	–	2 187	#DIV/0!	–
		549	461	554	86	634	554	80	14%	554
		305 394	308 870	295 361	24 708	296 015	295 361	655	0%	295 361
			1,1%	-3,3%						-3,3%
Total Parent Municipality										
		328 528	334 630	326 281	28 698	320 169	326 281	(6 113)	-2%	326 281

Remuneration related expenditure for the month ended 30 June 2026 amounted to R28,698,031.

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

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

Section 9 – Municipal manager’s quality certification



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

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

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 25/26
Date: 10 July 2026

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

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

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

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

for the month ended **30 June 2026**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONDE STRATU

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

Signature [Signature]

Date 10/7/2026