Garden Route
DISTRICT MUNICIPALITY | UMASIPALA WESITHILI | DISTRIKSMUNISIPALITEIT

2026/2027
FINANCIAL YEAR

MFMA S71 - MONTHLY FINANCIAL MONITORING REPORT

M01: 31 July 2026

Garden Route District Municipality
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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDA – Year to Date Actual.

YTDB – Year to Date Budget.

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

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

Section 2 – Executive summary

2.1 Introduction

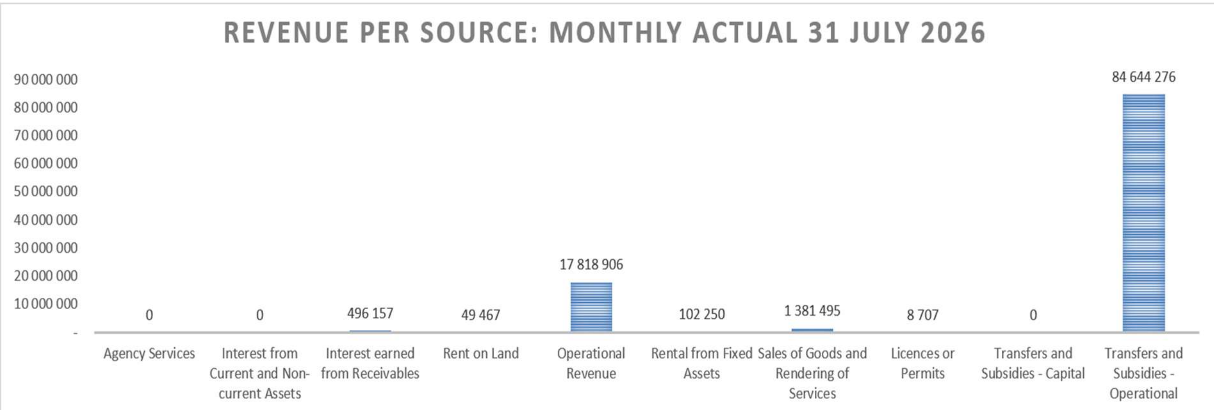
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

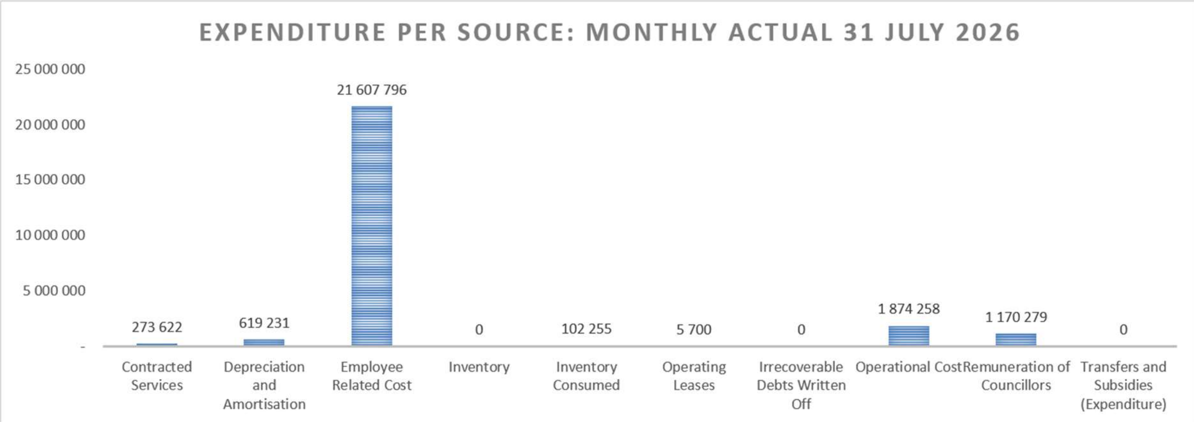
Revenue by source

The total revenue received for the month ended 31 July 2026 amounted to **R104,501,258 (YTDA: R104,501,258 and YTDB: R92,316,309)** which represents **31%** of the total adjusted budgeted figure of **R340,824,681 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 31 July 2026 amounted to **R25,653,139 (YTDA: R25,653,139 and YTDB: R21,774,899)** with a total adjusted budgeted figure of **R336,822,475 (including Roads)**. The operational expenditure for the month is **8%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R22,778,074** (**89%** of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R66,987,388**. Capital expenditure of **R203,190 (including orders)** was recorded for the period ended 31 July 2026. The largest item on the capital budget (R63,933,388) is the construction of the regional landfill site (actual expenditure on the landfill site to date (including orders) is R203,190). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 31 JULY 2026							
Number	**Description**	**Funding source**	**Budget**	**Expenditure**	**Orders**	**Available**	**% Spent**
1	Borehole Water Pump (Calitzdorp Hot Springs)	Own revenue	30 000		-	30 000	0%
2	Replacing ICT Capital Equipment beyond economical	Own revenue	370 000		-	370 000	0%
3	Furniture / Equipment (Insurance Refunds)	Own revenue	150 000		-	150 000	0%
4	LDV Off Road 4x4 vehicle	Grant	1 000 000		-	1 000 000	0%
5	10 000 Litre Water Tanker Trailer	Grant	1 500 000		-	1 500 000	0%
6	Laminating Machine: MHS: Klein Karoo	Own revenue	4 000		-	4 000	0%
7	Landfill Site: PPE	Borrowing	63 933 388		203 190	63 730 198	0%
			66 987 388	**-**	**203 190**	**66 784 198**	**0%**

Refer to page 19 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 17).

2.4 Remedial or corrective steps

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

Conclusion

Detailed analysis of the municipal performance for the month ended 31 July 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 - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	29 040	29 040	–	–	2 420	(2 420)	-100%	29 040
Investment revenue	–	7 931	7 931	–	–	661	(661)	-100%	7 931
Transfers and subsidies - Operational	–	223 544	223 544	84 644	84 644	83 061	1 583	0	223 544
Other own revenue	–	62 391	77 809	19 857	19 857	6 174	13 683	222%	77 809
Total Revenue (excluding capital transfers and contributions)	**–**	**322 907**	**338 325**	**104 501**	**104 501**	**92 316**	**12 185**	**13%**	**338 325**
Employee costs	–	185 758	195 958	21 608	21 608	13 871	7 737	56%	195 958
Remuneration of Councillors	–	14 627	14 627	1 170	1 170	1 034	136	13%	14 627
Depreciation, amortisation and impairment	–	8 064	8 064	619	619	672	(53)	-8%	8 064
Interest, Dividends and Rent on Land	–	88	88	–	–	7	(7)	-100%	88
Inventory consumed and bulk purchases	–	3 053	4 782	102	102	(140)	242	-173%	4 782
Transfers and subsidies	–	769	1 076	–	–	334	(334)	-100%	1 076
Other expenditure	–	109 992	112 227	2 154	2 154	5 996	(3 842)	-64%	112 227
Total Expenditure	**–**	**322 353**	**336 822**	**25 653**	**25 653**	**21 775**	**3 878**	**18%**	**336 822**
Surplus/(Deficit)	**–**	**554**	**1 502**	**78 848**	**78 848**	**70 541**	**8 307**	**12%**	**1 502**
Transfers and subsidies - capital (monetary	–	2 500	2 500	–	–	–	–		2 500
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**12%**	**4 002**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**12%**	**4 002**
Capital expenditure & funds sources									
Capital expenditure	**–**	**66 987**	**66 957**	**–**	**–**	**12 658**	**(12 658)**	**-100%**	**66 957**
Capital transfers recognised	–	2 500	2 500	–	–	–	–		2 500
Borrowing	–	63 933	63 933	–	–	12 687	(12 687)	-100%	63 933
Internally generated funds	**–**	**554**	**524**	**–**	**–**	**(30)**	**30**	**-100%**	**524**
Total sources of capital funds	**–**	**66 987**	**66 957**	**–**	**–**	**12 658**	**(12 658)**	**-100%**	**66 957**
Financial position									
Total current assets	–	186 727	187 005		249 581				187 005
Total non current assets	–	352 844	351 663		385 717				351 663
Total current liabilities	–	63 197	65 139		184 269				65 139
Total non current liabilities	–	261 941	261 941		166 613				261 941
Community wealth/Equity	**–**	**214 433**	**211 588**		**284 417**				**211 588**
Cash flows									
Net cash from (used) operating	–	(18 375)	(17 120)	40 583	40 583	69 061	28 478	41%	(17 120)
Net cash from (used) investing	–	(1 711)	(41 681)	(579)	(579)	(10 551)	(9 972)	95%	(41 681)
Net cash from (used) financing	–	14 112	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**133 195**	**15 121**	**113 926**	**113 926**	**132 432**	**18 506**	**14%**	**15 121**
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	19 215	8 673	17 688	19 048	3 262	542	5 919	57 204	131 551
Creditors Age Analysis									
Total Creditors	115	71	142	–	–	–	47	766	1 142

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) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		–	**149 838**	**151 152**	**49 403**	**49 403**	**49 043**	360	1%	**151 152**
Executive and council		–	67 891	68 022	27 958	27 958	28 129	(170)	-1%	68 022
Finance and administration		–	81 947	83 130	21 445	21 445	20 915	531	3%	83 130
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**85 861**	**85 861**	**28 697**	**28 697**	**29 518**	(821)	-3%	**85 861**
Community and social services		–	12 429	12 429	3 958	3 958	3 989	(32)	-1%	12 429
Sport and recreation		–	8 279	8 279	43	43	344	(302)	-88%	8 279
Public safety		–	28 493	28 493	10 006	10 006	10 357	(351)	-3%	28 493
Housing		–	–	–	–	–	–	–		–
Health		–	36 660	36 660	14 690	14 690	14 827	(136)	-1%	36 660
Economic and environmental services		–	**46 343**	**60 447**	**23 581**	**23 581**	**8 845**	14 736	167%	**60 447**
Planning and development		–	42 232	42 232	5 791	5 791	7 650	(1 859)	-24%	42 232
Road transport		–	3 940	18 044	17 774	17 774	1 175	16 599	1412%	18 044
Environmental protection		–	171	171	15	15	20	(5)	-24%	171
Trading services		–	**41 876**	**41 876**	**2 199**	**2 199**	**4 285**	**(2 085)**	-49%	**41 876**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	41 876	41 876	2 199	2 199	4 285	(2 085)	-49%	41 876
Other	4	–	**1 489**	**1 489**	**620**	**620**	**625**	**(5)**	**-1%**	**1 489**
Total Revenue - Functional	2	–	**325 407**	**340 825**	**104 501**	**104 501**	**92 316**	**12 185**	**13%**	**340 825**
Expenditure - Functional										
Governance and administration		–	**165 189**	**166 063**	**9 748**	**9 748**	**11 097**	(1 350)	-12%	**166 063**
Executive and council		–	65 572	65 901	2 481	2 481	4 088	(1 606)	-39%	65 901
Finance and administration		–	95 770	96 327	6 944	6 944	6 752	192	3%	96 327
Internal audit		–	3 847	3 836	323	323	258	65	25%	3 836
Community and public safety		–	**89 462**	**89 047**	**5 694**	**5 694**	**6 021**	(327)	-5%	**89 047**
Community and social services		–	10 975	10 919	687	687	756	(70)	-9%	10 919
Sport and recreation		–	9 831	9 787	441	441	657	(216)	-33%	9 787
Public safety		–	27 493	27 399	1 660	1 660	1 843	(184)	-10%	27 399
Housing		–	–	–	–	–	–	–		–
Health		–	41 163	40 941	2 907	2 907	2 764	143	5%	40 941
Economic and environmental services		–	**25 921**	**39 946**	**9 862**	**9 862**	**2 073**	7 789	376%	**39 946**
Planning and development		–	17 659	17 581	610	610	496	114	23%	17 581
Road transport		–	3 940	18 044	8 943	8 943	1 275	7 669	602%	18 044
Environmental protection		–	4 322	4 322	308	308	302	6	2%	4 322
Trading services		–	**40 292**	**40 287**	**243**	**243**	**2 495**	**(2 252)**	-90%	**40 287**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	40 292	40 287	243	243	2 495	(2 252)	-90%	40 287
Other		–	**1 489**	**1 480**	**106**	**106**	**89**	**18**	**20%**	**1 480**
Total Expenditure - Functional	3	–	**322 353**	**336 822**	**25 653**	**25 653**	**21 775**	**3 878**	**18%**	**336 822**
Surplus/ (Deficit) for the year		–	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**0,117756**	**4 002**

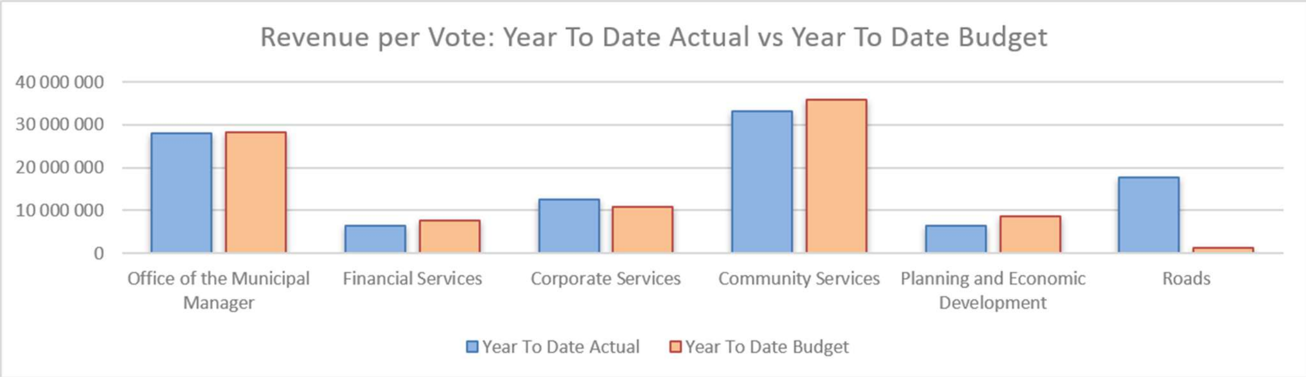
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

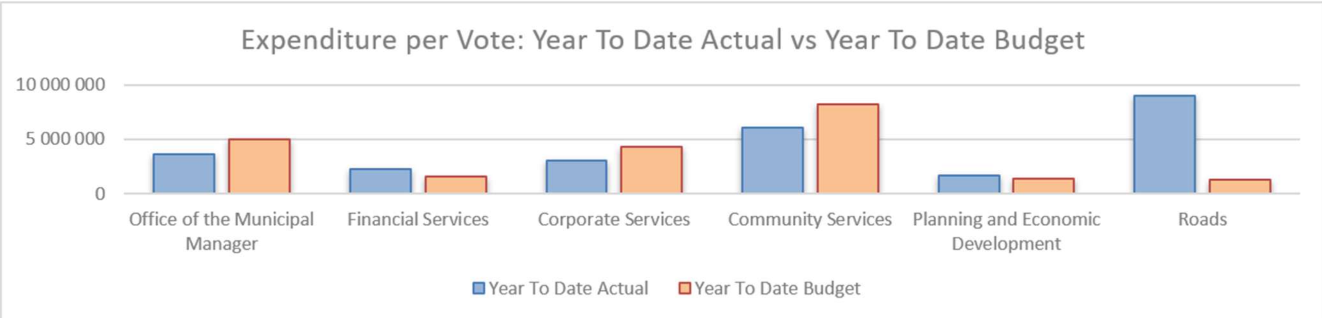
DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	67 891	68 022	27 958	27 958	28 129	(170)	-0,6%	68 022
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–		–
Vote 3 - Financial Services		–	31 291	31 882	6 489	6 489	7 715	(1 226)	-15,9%	31 882
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–		–
Vote 5 - Corporate Services		–	34 891	35 482	8 745	8 745	9 980	(1 235)	-12,4%	35 482
Vote 6 - Corporate Services (cont)		–	10 104	10 104	3 853	3 853	842	3 011	357,6%	10 104
Vote 7 - Community Services		–	53 520	53 520	21 007	21 007	21 194	(187)	-0,9%	53 520
Vote 8 - Community Services (cont)		–	71 770	71 770	12 221	12 221	14 662	(2 441)	-16,6%	71 770
Vote 9 - Planning and Economic Development		–	1 489	1 489	620	620	625	(5)	-0,8%	1 489
Vote 10 - Planning and Economic Development (cont)		–	8 223	8 223	2 098	2 098	1 615	483	29,9%	8 223
Vote 11 - Planning and Economic Development(cont2)		–	42 289	42 289	3 736	3 736	6 380	(2 644)	-41,4%	42 289
Vote 12 - Roads		–	3 940	18 044	17 774	17 774	1 175	16 599	1412,3%	18 044
Vote 13 - Roads (cont)		–	–	–	–	–	–	–		–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**325 407**	**340 825**	**104 501**	**104 501**	**92 316**	**12 185**	**13,2%**	**340 825**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	70 456	70 781	2 913	2 913	4 354	(1 441)	-33,1%	70 781
Vote 2 - Office of the Municipal Manager (cont)		–	8 706	8 692	753	753	613	140	22,8%	8 692
Vote 3 - Financial Services		–	19 027	19 812	1 765	1 765	1 291	474	36,7%	19 812
Vote 4 - Financial Services (cont)		–	5 192	5 177	549	549	336	213	63,2%	5 177
Vote 5 - Corporate Services		–	25 499	25 400	1 061	1 061	1 393	(332)	-23,8%	25 400
Vote 6 - Corporate Services (cont)		–	31 105	31 032	1 941	1 941	2 934	(993)	-33,9%	31 032
Vote 7 - Community Services		–	56 069	55 757	3 924	3 924	3 622	302	8,3%	55 757
Vote 8 - Community Services (cont)		–	71 980	71 881	2 118	2 118	4 598	(2 480)	-53,9%	71 881
Vote 9 - Planning and Economic Development		–	2 888	2 879	637	637	205	432	210,3%	2 879
Vote 10 - Planning and Economic Development (cont)		–	15 925	15 884	699	699	1 033	(334)	-32,3%	15 884
Vote 11 - Planning and Economic Development(cont2)		–	11 566	11 484	350	350	120	230	191,3%	11 484
Vote 12 - Roads		–	3 940	14 532	6 664	6 664	982	5 682	578,6%	14 532
Vote 13 - Roads (cont)		–	–	3 512	2 279	2 279	293	1 986	678,8%	3 512
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**322 353**	**336 822**	**25 653**	**25 653**	**21 775**	**3 878**	**17,8%**	**336 822**
Surplus/ (Deficit) for the year	2	**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**11,8%**	**4 002**

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):


Revenue per Vote: Year To Date Actual vs Year To Date Budget
40 000 000
30 000 000
20 000 000
10 000 000
0
Office of the Municipal Manager
Financial Services
Corporate Services
Community Services
Planning and Economic Development
Roads
Year To Date Actual
Year To Date Budget


Expenditure per Vote: Year To Date Actual vs Year To Date Budget
10 000 000
5 000 000
0
Office of the Municipal Manager
Financial Services
Corporate Services
Community Services
Planning and Economic Development
Roads
Year To Date Actual
Year To Date Budget

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) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management		–	29 040	29 040	–	–	2 420	(2 420)	-100%	29 040
Sale of Goods and Rendering of Services		–	24 561	24 561	1 381	1 381	1 680	(299)	-18%	24 561
Agency services		–	–	1 314	–	–	110	(110)	-100%	1 314
Interest								–		
Interest earned from Receivables		–	8 033	8 033	496	496	636	(140)	-22%	8 033
Interest from Current and Non Current Assets		–	7 931	7 931	–	–	661	(661)	-100%	7 931
Dividends								–		
Rent on Land		–	736	736	49	49	61	(12)	-19%	736
Rental from Fixed Assets		–	1 739	1 739	102	102	145	(43)	-29%	1 739
Licence and permits		–	171	171	9	9	20	(11)	-57%	171
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges								–		
Operational Revenue		–	1 875	15 979	17 819	17 819	1 415	16 403	1159%	15 979
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		–	223 544	223 544	84 644	84 644	83 061	1 583	2%	223 544
Interest								–		
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Fixed and Intangible Assets		–	25 276	25 276	–	–	2 106	(2 106)	-100%	25 276
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**322 907**	**338 325**	**104 501**	**104 501**	**92 316**	**12 185**	**13%**	**338 325**
Expenditure By Type										
Employee related costs		–	185 758	195 958	21 608	21 608	13 871	7 737	56%	195 958
Remuneration of councillors		–	14 627	14 627	1 170	1 170	1 034	136	13%	14 627
Bulk purchases - electricity								–		
Inventory consumed		–	3 053	4 782	102	102	(140)	242	-173%	4 782
Debt impairment		–	4 000	4 000	–	–	333	(333)	-100%	4 000
Depreciation, amortisation and impairment		–	8 064	8 064	619	619	672	(53)	-8%	8 064
Interest, Dividends and Rent on Land		–	88	88	–	–	7	(7)	-100%	88
Contracted services		–	52 569	52 202	274	274	2 024	(1 750)	-86%	52 202
Transfers and subsidies		–	769	1 076	–	–	334	(334)	-100%	1 076
Irrecoverable debts written off		–	3 000	3 000	–	–	250	(250)	-100%	3 000
Operational costs		–	47 366	49 968	1 880	1 880	3 134	(1 254)	-40%	49 968
Disposal of Fixed and Intangible Assets		–	172	172	–	–	14	(14)	-100%	172
Other Losses		–	2 885	2 885	–	–	240	(240)	-100%	2 885
Total Expenditure		**–**	**322 353**	**336 822**	**25 653**	**25 653**	**21 775**	**3 878**	**18%**	**336 822**
Surplus/(Deficit)		**–**	**554**	**1 502**	**78 848**	**78 848**	**70 541**	**8 307**	**0**	**1 502**
Transfers and subsidies - capital (monetary allocations)		–	2 500	2 500	–	–	–	–		2 500
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**0**	**4 002**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**0**	**4 002**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	8 307	0	**4 002**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**–**	**3 054**	**4 002**	**78 848**	**78 848**	**70 541**	**8 307**	**0**	**4 002**

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 - July 2026	Monthly actual - July 2025	Percentage increase/ (decrease)	Comment
Interest earned from Receivables	496 157	624 649	-21%	Interest on overdue debtor accounts.
Rent on Land	49 467	49 467	0%	Based on lease agreements entered into for the rental of the municipality's land. Properties section is in process of reviewing all lease agreements and ensuring market-related rent is received.
Operational Revenue	17 818 906	79 753	22243%	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 current month billing of R8,9m has been included twice on the system. A correction will be done to reverse the amount.
Rental from Fixed Assets	102 250	112 146	-9%	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	1 381 495	163 029	747%	Includes revenue received from PetroSA for the management of their landfill site.
Licences or Permits	8 707	16 526	-47%	Monetary difference is not significant.
Transfers and Subsidies - Operational	84 644 276	78 721 169	8%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
Grand Total	**104 501 258**	**79 766 740**	**31%**	

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

Revenue	Year To Date Actual (YTDA)	Year To Date Budget (YTDB)	YTDA/YTDB	Comment
Interest earned from Receivables	496 157	636 109	78%	Interest on overdue debtor accounts.
Rent on Land	49 467	61 322	81%	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	17 818 906	1 415 495	1259%	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 current month billing of R8,9m has been included twice on the system. A correction will be done to reverse the amount. The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised.
Rental from Fixed Assets	102 250	144 886	71%	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	1 381 495	1 680 475	82%	Majority relates to Camping and Fire Services revenue being less than anticipated to date. There has not been any major fires to date and camping revenue is expected to increase during the holiday seasons.
Licences or Permits	8 707	20 065	43%	Monetary difference is not significant.
Transfers and Subsidies - Operational	84 644 276	83 061 182	102%	Recognition of grant revenue based on the expenditure incurred as well as the equitable share grant received to date. Majority relates to the receipt of the equitable share grant.
Grand Total	**104 501 258**	**87 019 534**	**120%**	

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 July 2026 amounts to R496,157 (YTDA: R496,157 and YTDB: R636,109).

Rent on Land:

The income received from rental on land amounts to R49,467 for the month ended 31 July 2026 (YTDA: R49,467 and YTDB: R61,322). 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 R17,818,906 for the month ended 31 July 2026 (YTDA: R17,818,906 and YTDB: R1,415,495). 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 current month billing of R8,9m has been included twice on the system. A correction will be done to reverse the amount.

The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 July 2026 amounts to R102,250 (YTDA: R102,250 and YTDB: R144,886). The revenue is based on rental agreements entered for rental of buildings; the property and legal section are in process of reviewing all lease agreements to ensure market related revenue is received from all rental land/ properties.

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 31 July 2026 amounts to R1,381,495 (YTDA: R1,381,495 and YTDB: R1,680,475). Majority relates to Camping and Fire Services revenue being less than anticipated to date. There have not been any major fires to date and camping revenue is expected to increase during the holiday seasons.

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 2026 and amounts to R80,604,000.

The following conditional grant allocations have been received to date:

1. Fire Services Capacity Building Grant (R1,000,000) during July 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 - July 2026	Monthly actual - July 2025	Percentage increase/ (decrease)	Comment
Contracted Services	273 622	2 745 117	-90%	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	619 231	744 802	-17%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	21 607 796	23 047 430	-6%	The decrease is due to current vacancies in the municipality. Moratorium has been placed on the filling of vacancies.
Inventory Consumed	102 255	2 152 012	-95%	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	5 700	-	N/A	Monetary difference is not significant.
Operational Cost	1 874 258	6 698 695	-72%	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.
Remuneration of Councillors	1 170 279	1 160 939	1%	The low increase is in line with expectations due to current vacancies.
Grand Total	**25 653 139**	**36 548 996**	**-30%**	

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	273 622	2 023 547	14%	The following Contracted Services sub-categories were less than anticipated to date: - Consultants and Professional Services - Contractors - Outsourced Services Majority relates to aerial fire services and landfill site contracted services less than anticipated to date.
Depreciation and Amortisation	619 231	672 032	92%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	21 607 796	13 871 207	156%	The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised. Employee Related Costs of the Roads department is part of the MOA with DOI, therefore resulting in the higher than anticipated costs compared to the original YTDB.
Inventory Consumed	102 255	(139 615)	-73%	The YTDB is incorrectly reflected and will rectify in the subsequent months. The Inventory Consumed costs is less than that of prior years as most of the expenditure was incurred by the Roads department.
Operational Cost	1 879 958	3 134 245	60%	Includes the following Operational costs that were less than anticipated: - Communication - External Computer Service - Travel and Subsistence
Remuneration of Councillors	1 170 279	1 033 964	113%	Monetary difference is not significant.
Grand Total	**25 653 139**	**20 595 380**	**125%**	

Contracted services:

The contracted services for the month ended 31 July 2026 amounts to R273,622 (YTDA: R273,622 and YTDB: R2,023,547). The following Contracted Services sub-categories were less than anticipated to date: Consultants and Professional Services, Outsourced services and Contractors.

Majority relates to aerial fire services and landfill site contracted services less than anticipated to date.

Depreciation and amortisation:

Depreciation and amortisation for the month ended 31 July 2026 amounts to R619,231 (YTDA: R619,231 and YTDB: R672,032). 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 31 July 2026 amounted to R22,778,074 (YTDA: R22,778,074 and YTDB: R14,905,171) and represents 89% of the total monthly expenditure. The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised.

Employee Related Costs of the Roads department is part of the MOA with DOI, therefore resulting in the higher than anticipated costs compared to the original YTDB.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R102,255 (YTDA: R102,255 and YTDB: -R139,615) for the month ended 31 July 2026. The YTDB is incorrectly reflected and will rectify in the subsequent months. The Inventory Consumed costs is less than that of prior years as most of the expenditure was incurred by the Roads department.

Operational costs:

Operational costs for the month ended 31 July 2026 amounts to R1,879,958 (YTDA: R1,879,958 and YTDB: R3,134,245).

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

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) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–		–
Vote 3 - Financial Services		–	150	150	–	–	–	–		150
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–		–
Vote 5 - Corporate Services		–	–	–	–	–	–	–		–
Vote 6 - Corporate Services (cont)		–	400	370	–	–	(30)	30	-100%	370
Vote 7 - Community Services		–	1 504	1 504	–	–	0	(0)	-100%	1 504
Vote 8 - Community Services (cont)		–	64 933	64 933	–	–	12 687	(12 687)	-100%	64 933
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–		–
Vote 10 - Planning and Economic Development (cont)		–	–	–	–	–	–	–		–
Vote 11 - Planning and Economic Development(cont2)		–	–	–	–	–	–	–		–
Vote 12 - Roads		–	–	–	–	–	–	–		–
Vote 13 - Roads (cont)		–	–	–	–	–	–	–		–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**66 987**	**66 957**	**–**	**–**	**12 658**	**(12 658)**	**-100%**	**66 957**
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–		–
Vote 3 - Financial Services		–	–	–	–	–	–	–		–
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–		–
Vote 5 - Corporate Services		–	–	–	–	–	–	–		–
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–		–
Vote 7 - Community Services		–	–	–	–	–	–	–		–
Vote 8 - Community Services (cont)		–	–	–	–	–	–	–		–
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–		–
Vote 10 - Planning and Economic Development (cont)		–	–	–	–	–	–	–		–
Vote 11 - Planning and Economic Development(cont2)		–	–	–	–	–	–	–		–
Vote 12 - Roads		–	–	–	–	–	–	–		–
Vote 13 - Roads (cont)		–	–	–	–	–	–	–		–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	–	–	**–**		–
Total Capital Expenditure		**–**	**66 987**	**66 957**	**–**	**–**	**12 658**	**(12 658)**	**-100%**	**66 957**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**550**	**520**	**–**	**–**	**(30)**	30	-100%	**520**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	550	520	–	–	(30)	30	-100%	520
Internal audit								–		
Community and public safety		**–**	**2 504**	**2 504**	**–**	**–**	**0**	(0)	-100%	**2 504**
Community and social services		–	1 500	1 500	–	–	–	–		1 500
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	1 000	1 000	–	–	–	–		1 000
Housing								–		
Health		–	4	4	–	–	0	(0)	-100%	4
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		–	–	–	–	–	–	–		–
Road transport								–		
Environmental protection								–		
Trading services		**–**	**63 933**	**63 933**	**–**	**–**	**12 687**	(12 687)	-100%	**63 933**
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management		–	63 933	63 933	–	–	12 687	(12 687)	-100%	63 933
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**66 987**	**66 957**	**–**	**–**	**12 658**	**(12 658)**	**-100%**	**66 957**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	2 500	2 500	–	–	–	–		2 500
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**–**	**2 500**	**2 500**	**–**	**–**	**–**	**–**		**2 500**
Borrowing	6	–	63 933	63 933	–	–	12 687	(12 687)	-100%	63 933
Internally generated funds		–	554	524	–	–	(30)	30	-100%	524
Total Capital Funding		**–**	**66 987**	**66 957**	**–**	**–**	**12 658**	**(12 658)**	**-100%**	**66 957**

Refer below for a detailed breakdown of the capital expenditure.

SCOA config	No.	Project description	Original Budget R'	YTD Expenditure R'	Status of project	Any challenges identified that is resulting in delays?
71207102307	1	Borehole Water Pump (Calitzdorp Hot Springs)	30 000	-	Not Started	No Challenges anticipated
71207230002	2	Replacing ICT Capital Equipment beyond economical	370 000	-	Not Started	No Challenges anticipated
71213102466	3	Furniture / Equipment (Insurance Refunds)	150 000	-	Not Started	No Challenges anticipated
71601103310	4	LDV Off Road 4x4 vehicle	1 000 000	-	Not Started	No Challenges anticipated
71602153033	5	10 000 Litre Water Tanker Trailer	1 500 000	-	Not Started	No Challenges anticipated
72305230006	6	Laminating Machine: MHS: Klein Karoo	4 000	-	Not Started	No Challenges anticipated
74402100901	7	Landfill Site: PPE	63 933 388	-	Orders issued to Supplier	Weekly progress provided to Management Committee
Totals			**66 987 388**	**0**		

Commitments against capital for the month July 2026				
74402100901	7	Landfill Site: PPE		203 190
	Total Commitments			**203 190**

The largest item on the capital budget is the construction of the regional landfill site (R63,933,388).

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		–	139 087	140 110	137 201	140 110
Short term Investments						
Trade and other receivables from exchange transactions		–	35 924	35 924	90 251	35 924
Receivables from non-exchange transactions		–	–	–	46	–
Current portion of non-current receivables		–	–	–	4 293	–
Inventory		–	–	–	74	–
VAT Receivable		–	11 615	10 870	18 118	10 870
Other current assets		–	100	100	(402)	100
Total current assets		–	186 727	187 005	249 581	187 005
Non current assets						
Investments		–	16	16	16	16
Investment property		–	65 474	65 474	65 613	65 474
Property, plant and equipment		–	286 675	285 297	319 529	285 297
Biological assets						
Living resources						
Heritage assets						
Intangible assets		–	679	875	1 189	875
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	(629)	–
Other non-current assets						
Total non current assets		–	352 844	351 663	385 717	351 663
TOTAL ASSETS		–	539 571	538 668	635 299	538 668
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	14 583	14 583	6 373	14 583
Consumer deposits		–	–	–	5 917	–
Trade and other payables from exchange transactions		–	15 695	16 372	23 418	16 372
Trade and other payables from non-exchange transactions		–	1 298	1 223	1 791	1 223
Provision		–	23 600	24 042	33 003	24 042
VAT Payable		–	8 022	8 019	15 459	8 019
Other current liabilities		–	–	899	98 309	899
Total current liabilities		–	63 197	65 139	184 269	65 139
Non current liabilities						
Financial liabilities		–	150 441	150 441	166 490	150 441
Provision		–	111 500	111 500	123	111 500
Long term portion of trade payables						
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	261 941	261 941	166 613	261 941
TOTAL LIABILITIES		–	325 138	327 080	350 882	327 080
NET ASSETS	2	–	214 433	211 588	284 417	211 588
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	163 903	143 622	216 450	143 622
Reserves and funds		–	50 530	67 966	67 966	67 966
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	214 433	211 588	284 417	211 588

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
		31 July 2026	**30 June 2026**	
Current Assets		249 581 150	173 416 575	
Current Liabilities		184 268 634	86 179 232	
Current ratio		**1,35**	**2,01**	*times*

Comment

The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities

The norm is 1.5 - 2.1 times. As at 31 July 2026, GRDM's current ratio is 1,35 times, which is slightly below the norm.

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365			
	Norm: 30 days			
		31 July 2026	**30 June 2026**	
Debtors closing balance after bad debt prov (excl. Roads debtor)		17 362 401	31 058 962	
Billed revenue (excl. Roads claim)		1 567 087	52 577 347	
		4044	216	*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 associcated with billing and payment of fire fighting services in the district.

GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.

GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.

Debt to Revenue Ratio:	(Total debt / Total revenue) x 100	
		31 July 2026
Total debt		171 912 000
Total revenue annual budget		340 824 681
		50,44%

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.

Total debt constitues 50,44% of total revenue, which is slightly above the norm of 50% or less as per the loan agreement.

Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100	
		31 July 2026
Interest paid		1 331 880
Total expenditure		25 653 139
		5,19%

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 5,19% 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 - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	21 780	21 780	2 431	2 431	1 815	616	34%	21 780
Other revenue		–	28 821	30 135	(2 421)	(2 421)	2 201	(4 622)	-210%	30 135
Transfers and Subsidies - Operational		–	223 716	237 820	88 536	88 536	84 251	4 285	5%	237 820
Transfers and Subsidies - Capital		–	2 500	2 500	1 000	1 000	–	1 000	#DIV/0!	2 500
Interest		–	7 931	7 931	0	0	661	(661)	-100%	7 931
Dividends								–		
Payments										
Suppliers and employees		–	(302 505)	(316 668)	(47 631)	(47 631)	(19 853)	27 779	-140%	(316 668)
Finance charges		–	(88)	(88)	(1 332)	(1 332)	(7)	1 325	-18088%	(88)
Transfers and Subsidies		–	(531)	(531)	–	–	(7)	(7)	100%	(531)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**(18 375)**	**(17 120)**	**40 583**	**40 583**	**69 061**	**28 478**	**41%**	**(17 120)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	65 276	25 276	–	–	2 106	(2 106)	-100%	25 276
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		–	(66 987)	(66 957)	(579)	(579)	(12 658)	(12 079)	95%	(66 957)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(1 711)**	**(41 681)**	**(579)**	**(579)**	**(10 551)**	**(9 972)**	**95%**	**(41 681)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	21 000	–	–	–	–	–		–
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		–	(6 888)	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**14 112**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(5 974)**	**(58 801)**	**40 004**	**40 004**	**58 509**			**(58 801)**
Cash/cash equivalents at beginning:		–	139 169	73 922	73 922	73 922	73 922			73 922
Cash/cash equivalents at month/year end:		–	133 195	15 121	113 926	113 926	132 432			15 121

The municipal bank balance at 31 July 2026 totals R131,193,801 and the call account deposits amount to R5,098,504. Total cash available at month-end is therefore R136,292,305.

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

REPORTING MONTH:	31 JULY 2026	
Commitments against Cash & Cash Equivalents		
ITEM	**Previous Month R'000**	**Current Month R'000**
Bank balance as at 31 July 2026	**80 581 027**	**131 193 801**
Other Cash & Cash Equivalents: Short term deposits	**-**	**-**
Other Cash & Cash Equivalents: Call accounts	**5 066 660**	**5 098 504**
Total Cash & Cash Equivalents	**85 647 687**	**136 292 305**
LESS:	**124 070 973**	**157 519 520**
Unspent Conditional Grants	865 146	1 790 614
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	28 363 536	23 417 564
Consumer Deposits	5 049 581	5 916 813
YTD Unspent Capital budget	-	-
YTD Unspent Operational budget	27 881 381	-
Equitable share received in advance	-	64 483 200
YTD Unspent Landfill Site Borrowing	18 223 835	18 223 835
Sub total	**-38 423 285**	**-21 227 216**
PLUS:	**80 032 957**	**84 013 671**
VAT Receivable/ (Payable)	6 114 751	2 659 397
Receivable Exchange	31 012 973	17 316 411
Department of Infrastructure	42 905 233	64 037 862
	41 609 671	**62 786 455**
LESS OTHER MATTERS:		
Capital Replacement Reserve	16 279 229	16 279 229
Employee Benefits Reserves	46 254 144	46 254 144
Sub Total	**-20 923 701**	**253 082**
LESS: CONTINGENT LIABILITIES	**970 000**	**970 000**
Labour disputes	970 000	970 000
Recalculated available cash balance	**-21 893 701**	**-716 918**
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	**35 635 293**	**16 756 271**

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC2

DC4 Garden Route - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2026/27											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	11	11	11	–	–
Interest on Arrear Debtor Accounts	1810	289	297	292	288	287	287	2 066	15 448	19 253	18 376	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	18 926	8 376	17 396	18 760	2 975	255	3 853	41 745	112 287	67 589	–	–
Total By Income Source	**2000**	**19 215**	**8 673**	**17 688**	**19 048**	**3 262**	**542**	**5 919**	**57 204**	**131 551**	**85 976**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	32	41	59	309	34	34	248	5 085	5 842	5 710	–	–
Commercial	2300	18 146	8 058	17 414	18 501	321	320	2 325	38 859	103 944	60 326	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	1 036	574	216	238	2 907	188	3 347	13 260	21 765	19 939	–	–
Total By Customer Group	**2600**	**19 215**	**8 673**	**17 688**	**19 048**	**3 262**	**542**	**5 919**	**57 204**	**131 551**	**85 976**	**–**	**–**

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

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

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

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

Debt owing by Government Institutions

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

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	(448 787,28)	22 719 062,88	8 141 219,70	17 216 526,60	35 105 915,09	82 733 936,99		77 839 736,33	4 894 200,66

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	0	399,96	395,88	399,96	38 780,09	39 975,89	Contributions Task	17 073,10	22 902,79	N/A
84000151	BITOU MUNICIPALITY	0	0	0	0	-	-	Fire Debtor	-	-	N/A
84000210	BITOU MUNICIPALITY	0	73,59	492,14	492,14	8 340,27	9 398,14	Shopsteward	8 340,27	1 057,87	Email send to CFO of Bitou Municipality
84000268	BITOU MUNICIPALITY	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 MUNICIPALITY	0	199,3	198,73	18164,02	1 359,01	19 921,06	MMC Contribution Recovery	16 272,50	3 648,56	N/A
		-	**672,85**	**1 086,75**	**19 056,12**	**48 479,37**	**69 295,09**		**57 397,68**	**11 897,41**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 407,78	3 407,78	3 407,78	565 573,03	575 796,37	Fire Debtor	333 822,87	241 973,50	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	22,05	12,99	22,05	2 137,83	2 194,92	Fire Debtor	2 159,88	35,04	Interest to be included in Quarter 3 write-off report
38900004	GEORGE MUNICIPALITY	-	1 242,23	1 242,23	1 242,23	121 688,09	125 414,78	Contributions Task	121 688,09	3 726,69	
84000166	GEORGE MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	1 133,78	(1 133,78)	Interest to be included in Quarter 3 write-off report
84000211	GEORGE MUNICIPALITY	(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 MUNICIPALITY	-	-	-	-	-	-	Health Certificates	10 733,33	(10 733,33)	New account issued
84000287	GEORGE MUNICIPALITY	-	-	-	-	-	-	Collab Licence Fee	-	-	N/A
84000319	GEORGE MUNICIPALITY	-	-	-	-	-	-	Waste Management	-	-	N/A
84000554	GEORGE MUNICIPALITY	-	103,17	-	10 106,24	-	10 209,41	MMC Contribution Recovery to GRDM as per signed SLA	10 209,41	-	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 MUNICIPALITY	(1 396,66)	-	-	-	-	(1 396,66)	Fire Debtor	(2 235,97)	839,31	N/A Account was paid twice by George Municipality
84000673	GEORGE MUNICIPALITY	-	5,58	-	-	546,60	552,18	Fire Debtor	302,68	249,50	Interest to be included in Quarter 3 write-off report
84000674	GEORGE MUNICIPALITY	(14,48)	-	-	-	-	(14,48)	Fire Debtor	-	(14,48)	N/A
84000783	GEORGE MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Interest to be included in Quarter 3 write-off report
84000817	GEORGE MUNICIPALITY	-	3 425,40	3 425,40	3 425,40	422 652,50	432 928,70	Fire Debtor	335 549,42	97 379,28	New account issued
		(18 912,24)	**8 206,21**	**8 088,40**	**18 203,70**	**1 112 598,05**	**1 128 184,12**		**797 273,19**	**330 910,93**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000815	MUNISIPALITEIT HESSEQUA	-	-	-	-		-	Fire Debtor	-	-	N/A
37001113	HESSEQUA MUNICIPALITY	-	-	-	-		-	Fire Debtor			Council Approval obtained on settlement offer and payment received on 08/03/2024
38000507	MUNISIPALITEIT HESSEQUA	-	36 899,76	1 124,63	-	-	38 024,39	Rental of Facilities	21 476,16	16 548,23	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	-	-	319,88	0,01	319,89	Contributions Task	319,89	-	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	10 026,57	1 360,39	-	-	11 386,96	Health Certificates	11 386,96	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITYT	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	(0,00)	0,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000887	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Rental of Land	499,10	(499,10)	N/A
84000915	HESSEQUA MUNICIPALITY	-	212,35	212,35	212,35	24 081,70	24 718,75	Fire Debtor	20 801,13	3 917,62	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000921	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	709 417,12	(709 417,12)	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000926	HESSEQUA MUNICIPALITY	-	-	-	-	2 280,92	2 280,92	Fire Debtor	2 280,92	-	No - new account issued
84000935	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	
84001036	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	11 332,97	(11 332,97)	No - new account issued
84001061	HESSEQUA MUNICIPALITY	-	-	-	-	28,14	28,14	Fire Debtor	-	28,14	No - new account issued
84001016	HESSEQUA MUNICIPALITY	-	-	-	-	2,75	2,75	Fire Debtor	-	2,75	
84001066	HESSEQUA MUNICIPALITY	-	7,22	-	707,44	-	714,66	Contributions Task	714,66	-	
84001188	HESSEQUA MUNICIPALITY	-	9,29	909,56	-	-	918,85	Contributions Task	909,56	9,29	
84001189	HESSEQUA MUNICIPALITY	-	-	-	1 106,69	1 106,69	2 213,38	Contributions Task	2 213,38	-	
84001104	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	4 364,45	(4 364,45)	
		-	**47 155,19**	**3 606,93**	**2 346,36**	**27 500,21**	**80 608,69**		**785 716,30**	**(705 107,61)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-		-	Fire Debtor	-	-	No
37001111	KANNALAND MUNISIPALITEIT	-	8 969,31	8 969,31	8 969,31	1 563 936,64	1 590 844,57	Fire Debtor	878 626,39	712 218,18	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	315,50	315,50	315,50	42 470,30	43 416,80	Collab Licence Fee	7 514,80	35 902,00	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 161,88	1 161,88	1 161,88	169 830,16	173 315,80	Contributions Task	97 786,95	75 528,85	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	76,71	76,71	76,71	13 761,54	13 991,67	Fire Debtor	13 064,87	926,80	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	194,56	194,56	194,56	32 523,20	33 106,88	Fire Debtor	30 756,28	2 350,60	IGR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNICIPALITY	-	1 264,61	1 264,61	1 264,61	193 123,11	196 916,94	Shopsteward	13 017,86	183 899,08	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	569,84	569,84	569,84	102 222,66	103 932,18	Health Certificates	53 762,04	50 170,14	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	946,50	946,50	946,50	155 806,01	158 645,51	Collab Licence Fee	5 973,56	152 671,95	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	502,22	502,22	502,22	88 423,09	89 929,75	Waste Management	4 986,38	84 943,37	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	132,89	132,89	132,89	19 589,53	19 988,20	Fire Debtor	3 165,98	16 822,22	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	548,82	548,82	548,82	77 524,26	79 170,72	Fire Debtor	42 740,87	36 429,85	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	60,98	60,98	60,98	8 409,08	8 592,02	Fire Debtor	7 914,98	677,04	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	50,90	50,90	50,90	6 909,32	7 062,02	Fire Debtor	203,93	6 858,09	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	32,32	32,32	32,32	4 060,42	4 157,38	Fire Debtor	1 128,20	3 029,18	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	-	436,31	436,31	436,31	54 815,20	56 124,13	Fire Debtor	1 079,47	55 044,66	IGR Process initiated for signature - to be resubmitted

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000826	KANNALAND MUNICIPALITY	-	80,80	80,80	80,80	9 969,59	10 211,99	Fire Debtor	135,13	10 076,86	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	-	2,08	2,08	2,08	242,86	249,10	Fire Debtor	274,78	(25,68)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	-	11,52	11,52	11,52	1 331,04	1 365,60	Fire Debtor	1 085,75	279,85	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	-	11,02	11,02	11,02	1 261,59	1 294,65	Fire Debtor	1 660,57	(365,92)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	-	1,38	1,38	1,38	157,92	162,06	Fire Debtor	4 981,69	(4 819,63)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	-	2,81	2,81	2,81	318,15	326,58	Fire Debtor	3 321,12	(2 994,54)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	-	11,08	11,08	11,08	1 245,19	1 278,43	Fire Debtor	1 625,96	(347,53)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	-	16,95	16,95	16,95	1 886,48	1 937,33	Fire Debtor	2 191,61	(254,28)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	-	50,86	50,86	50,86	5 659,43	5 812,01	Fire Debtor	2 524,05	3 287,96	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 736,96	3 838,66	Fire Debtor	-	3 838,66	IGR Process initiated for signature - to be resubmitted
84000969	KANNALAND MUNICIPALITY	-	16,60	16,60	16,60	1 829,55	1 879,35	Fire Debtor	-	1 879,35	IGR Process initiated for signature - to be resubmitted
84000974	KANNALAND MUNICIPALITY	-	22,37	22,37	22,37	2 466,00	2 533,11	Fire Debtor	-	2 533,11	IGR Process initiated for signature - to be resubmitted
84000976	KANNALAND MUNICIPALITY	-	25,77	25,77	25,77	2 840,08	2 917,39	Fire Debtor	-	2 917,39	IGR Process initiated for signature - to be resubmitted
84000987	KANNALAND MUNICIPALITY	-	33,90	33,90	33,90	3 665,00	3 766,70	Fire Debtor	3 321,12	445,58	No - new account issued
84001039	KANNALAND MUNICIPALITY	-	14,77	14,77	14,77	1 535,62	1 579,93	Fire Debtor	1 446,70	133,23	No - new account issued
84001064	KANNALAND MUNICIPALITY	-	21,65	21,65	21,65	2 223,06	2 288,01	Fire Debtor	2 121,14	166,87	No - new account issued
84001063	KANNALAND MUNICIPALITY	-	27,13	27,13	27,13	2 793,06	2 874,45	Fire Debtor	2 657,41	217,04	No - new account issued
		-	**15 647,94**	**15 647,94**	**15 647,94**	**2 576 566,10**	**2 623 509,92**		**1 238 266,60**	**1 385 243,32**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	-	53,96	551,07	574,05	4 711,67	5 890,75	Contributions Task	4 711,67	1 179,08	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	-	290,61	284,01	290,61	28 176,84	29 042,07	Shopsteward	22 067,93	6 974,14	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	-	754,40	742,92	51 382,24	22 517,85	75 397,41	MMC Contribution Recovery	21 626,18	53 771,23	N/A
84001057	KNYSNA MUNICIPALITY	-	644,82	644,82	644,82	66 390,40	68 324,86		63 166,30	5 158,56	
84001084	KNYSNA MUNICIPALITY	-	578,53	578,53	578,53	58 407,59	60 143,18		56 672,00	3 471,18	
		-	**2 322,32**	**2 801,35**	**53 470,25**	**180 204,35**	**238 798,27**		**168 244,08**	**70 554,19**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNISIPALITY	-	-	-	-		-	Fire Debtor	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	-	5,23	5,23	-	512,12	522,58	Shopsteward	512,12	10,46	N/A - interest was written-off
84000270	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	Health Certificates	6 239,30	(6 239,30)	New AQMP project - awaiting budget allocation for payment
84000274	MOSSELBAY MUNICIPALITY	-	-	-	-	-	-	Collab Licence Fee	-	-	No
84000555	MOSSEL BAY MUNICIPALITY	-	454,79	428,28	44 122,59	-	45 005,66	MMC Contribution Recovery to GRDM as per signed SLA	44 122,59	883,07	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	-	-	-	527,91	0,01	527,92	TaskContribution 2024 2025	527,91	0,01	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	-	46,90	46,90	46,90	4 781,64	4 922,34	Fire Services	4 594,04	328,30	
		-	**506,92**	**480,41**	**44 697,40**	**5 293,77**	**50 978,50**	**-**	**55 995,96**	**(5 017,46)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-		-	Fire Debtor	-	-	N/A
38900010	OUDTSHOORN MUNISIPALITEIT	-	-	-	-		-	Contributions Task	-	-	N/A - interest for write-off
84000216	OUDTSHOORN MUNICIPALITY	-	-	-	340,05	-	340,05	Shopsteward	340,05	-	N/A - account overpayment on statement balance and not on invoice, will be adjusted with the 2024/25 contribution for the current year
84000269	OUDTSHOORN MUNICIPALITY	-	-	-	-	694,34	694,34	Health Certificates	694,34	-	N/A - new account for health services rendered
84000486	OUDTSHOORN MUNICIPALITY	-	9 987,79	9 987,79	9 987,79	1 555 445,56	1 585 408,93	Fire Debtor	978 395,78	607 013,15	IGR approval obtained & files submitted for recovery
84000556	OUDTSHOORN MUNICIPALITY	-	23,39	-	2 290,76	-	2 314,15	MMC Contribution Recovery to GRDM as per signed SLA	-	2 314,15	N/A - interest was written-off
84000636	OUDTSHOORN MUNICIPALITY	-	2 472,25	2 472,25	2 472,25	346 064,01	353 480,76	Fire Debtor	242 179,20	111 301,56	IGR approval obtained & files submitted for recovery
84000919	OUDTSHOORN MUNICIPALITY	-	48,25	48,25	48,25	5 471,53	5 616,28	Fire Debtor	4 726,16	890,12	No new account issued
		-	**12 531,68**	**12 508,29**	**15 139,10**	**1 907 675,44**	**1 947 854,51**		**1 226 335,53**	**721 518,98**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	-	25,97	23,30	91,42	2 543,85	2 684,54	Contributions Task	2 124,44	560,10	No
		-	**25,97**	**23,30**	**91,42**	**2 543,85**	**2 684,54**		**2 124,44**	**560,10**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000924	ESKOM HOLDINGS SOC LTD	-	-	-	-	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 SOC LTD	-	-	-	-	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	6 417 462,36	6 524 841,30	Fire Debtor	3 506 251,54	3 018 589,76	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	1 114 016,45	1 138 761,77	Fire Debtor	1 589 503,01	(450 741,24)	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	22,19	2 173,44	-	2 217,82		2 173,44	44,38	
		-	**44 063,61**	**44 063,61**	**46 214,86**	**8 669 888,95**	**8 804 231,03**		**5 667 133,06**	**3 137 097,97**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	-	1 655,32	1 655,32	1 655,32	239 751,68	244 717,64	Fire Debtor	162 154,11	82 563,53	IGR process to be initiated in March 2025
		-	**1 655,32**	**1 655,32**	**1 655,32**	**239 751,68**	**244 717,64**		**162 154,11**	**82 563,53**	

ACCNO	NAME	XCURRENT	C30	C60	C90		Total due by 31 July 2026	Debtor Type:	Original Capital: levied	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		Total due by 31 July 2026	Debtor Type:	Original Capital: levied	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 STATION	-	-	-	-		-	Fire Permit Debtor	990,79	(990,79)	IGR approval obtained & files submitted for recovery
		-	**-**	**-**	**-**		**-**		**7 960,88**	**(7 960,88)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	21 152 014,37	7 725 452,09	16 980 912,10	18 179 483,56	64 037 862,12	Roads Debtor WCPG DPWT	64 037 862,12	-	No - Roads Agency Debtor for monthly claims to Province
		-	**21 152 014,37**	**7 725 452,09**	**16 980 912,10**	**18 179 483,56**	**64 037 862,12**		**64 037 862,12**	**-**	

ACCNO	NAME	XCURRENT	C30	C60	C90		Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000600	DIST ROADS ENGINEER TPW	-	-	-	-		-	Fire Debtor	-	-	No - internal transfers to be processed between bank accounts
84000615	PROVINCIAL ROADS WORKS	-	-	-	-		-	Fire Debtor	-	-	No - internal transfers to be processed between bank accounts
84000764	DISTRICT ROADS ENGINEER	-	-	-	-		-	Fire Debtor	-	-	No - internal transfers to be processed between bank accounts
84000954	ROAD DISTRICT ENGINEERS	-	-	-	-		-	Fire Debtor	12 550,24	(12 550,24)	No- new account issued
		-	**-**	**-**	**-**		**-**		**12 550,24**	**(12 550,24)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	(407 018,64)	-	-	-	-	(407 018,64)	Medical Debtor	46 892,00	(453 910,64)	No - monthly medical recovery claims
84000882	LADISMITH PHC CLINIC	-	-	-	-		-	Fire Permit Debtor	-	-	N/A - recovery of interest requested for write-off
84000883	VAN WYKSDORP SHC CLINIC	-	-	-	-		-	Fire Permit Debtor	-	-	N/A - recovery of interest requested for write-off
		(407 018,64)	**-**	**-**	**-**	**-**	**(407 018,64)**		**46 892,00**	**(453 910,64)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 093,04	1 093,04	1 093,04	158 312,41	161 591,53	Fire Debtor	107 073,36	54 518,17	No - discussion in process with institution
84000629	DFFE	-	304,90	304,90	304,90	42 284,16	43 198,86	Fire Debtor	29 867,80	13 331,06	No - discussion in process with institution
84000799	DFFE	-	1 983,81	1 983,81	1 983,81	249 231,17	255 182,60	Fire Debtor	194 332,28	60 850,32	No - discussion in process with institution
84000800	DFFE	-	161,60	161,60	161,60	20 301,98	20 786,78	Fire Debtor	15 829,95	4 956,83	No - discussion in process with institution
84001043	DFFE	-	8 301,03	8 301,03	8 301,03	854 667,08	879 570,17	Fire Debtor	813 161,93	66 408,24	
84000854	DFFE	-	129,28	129,28	129,28	15 661,11	16 048,95	Fire Debtor	12 663,96	3 384,99	No - discussion in process with institution
		-	**11 973,66**	**11 973,66**	**11 973,66**	**1 340 457,91**	**1 376 378,89**		**1 172 929,28**	**203 449,61**	

ACCNO	NAME	XCURRENT	C30	C60	C90		Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000475	CALITZDORP HIGH	-	-	-	-		-	Fire Debtor	-	-	No
		-	-	-	-		-		-	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	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	-	1 415 213,17	305 505,95	-	-	1 720 719,12	Waste	1 720 719,12	-	New Account issued in June 2025
		-	**1 415 213,17**	**305 505,95**	**-**	**-**	**1 720 719,12**		**1 720 719,12**	**-**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 217,76	2 217,76	2 217,76	278 623,56	285 276,84	Fire Debtor	217 250,31	68 026,53	N/A - awaiting payment
		-	**2 217,76**	**2 217,76**	**2 217,76**	**278 623,56**	**285 276,84**		**217 250,31**	**68 026,53**	

ACCNO	NAME	XCURRENT	C30	C60	C90		Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	-	-	-		-	Health Certificates	5 822,15	(5 822,15)	N/A - awaiting payment
		-	-	-	-		-		**5 822,15**	**(5 822,15)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000811	EMS WESTERN CAPE	-	-	-	-		-	Creditor Repayment Recovery	-	-	No - interest requested to be written-off
84001223	WESTERN CAPE PROVICIAL AMBULAN	-	11,22	11,22	11,22	1 099,19	1 132,85		941,61	191,24	
84001224	WESTERN CAPE PROVINCIAL AMBULA	-	11,22	11,22	11,22	1 099,19	1 132,85		941,61	191,24	
		-	**22,44**	**22,44**	**22,44**	**2 198,38**	**2 265,70**		**1 883,22**	**382,48**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	869,61	869,61	869,61	105 346,54	107 955,37	Fire Debtor	85 185,86	22 769,51	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 317,68	2 317,68	2 317,68	262 843,60	269 796,64	Fire Debtor	227 037,80	42 758,84	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	20 452,24	21 054,01	Fire Debtor	19 649,88	1 404,13	
84001250	CAPE NATURE L GUNGULUZA	-	9,61	941,61	-	-	951,22	Fire Debtor	941,61	9,61	
84001074	CAPE NATURE	-	723,16	723,16	723,16	73 732,64	75 902,12	Fire Debtor	70 840,00	5 062,12	
		-	**4 120,65**	**5 052,65**	**4 111,04**	**462 375,02**	**475 659,36**	**-**	**403 655,15**	**72 004,21**	

ACCNO	NAME	XCURRENT	C30	C60	C90		Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000911	CASIDRA FARM	-	-	-	-		-	Fire Debtor	-	-	No - new account issued due for payment
		-	-	-	-		-		-	-	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	-	199,63	199,63	199,63	22 003,59	22 602,48	Fire Debtor	19 555,09	3 047,39	No - new account issued due for payment
		-	**199,63**	**199,63**	**199,63**	**22 003,59**	**22 602,48**	**-**	**19 555,09**	**3 047,39**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	-	513,19	513,19	513,19	50 271,30	51 810,87	Fire Debtor	50 271,30	1 539,57	No - new account issued due for payment
		-	**513,19**	**513,19**	**513,19**	**50 271,30**	**51 810,87**	**-**	**50 271,30**	**1 539,57**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900008	LAINGSBURG MUNICIPALITY	-	-	-	54,31	-	54,31	Fire Debtor	54,31	-	No - new account issued due for payment
		-	**-**	**-**	**54,31**	**-**	**54,31**		**54,31**	**-**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 July 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900003	SENTRAAL-KAROO DM	(22 856,40)	-	-	-	-	(22 856,40)	Fire Debtor	(22 856,40)	-	No - new account issued due for payment
84001238	SENTRAAL-KAROO DM	-	-	320,03	-	-	320,03	MMC	320,03	-	
		(22 856,40)	**-**	**320,03**	**-**	**-**	**(22 536,37)**		**(22 536,37)**	**-**	

Section 5 – Creditors' analysis

Supporting Table SC4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2026/27 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	Prior year totals for chart (same period)
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	115	71	142	–	–	–	47	766	1 142	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**115**	**71**	**142**	**–**	**–**	**–**	**47**	**766**	**1 142**	**–**

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 July 2026	Movements for the month Investments matured	Investments made	Interest capitalised	Balance as at 31 July 2026	Interest earned Month	Interest earned Year to date
Garden Route District Municipality							
Standard Bank	-	-	-	-	-	-	-
ABSA	-	-	-	-	-	-	-
African Bank	-	-	-	-	-	-	-
BANK DEPOSITS	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 SC18

DC4 Garden Route - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	199 381	199 381	80 604	80 604	81 249	(645)	-0,8%	199 381
Local Government Equitable Share		–	193 449	193 449	80 604	80 604	81 249	(645)	-0,8%	193 449
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		–	1 200	1 200	–	–	–	–		1 200
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Public Transport Network Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	1 774	1 774	–	–	–	–		1 774
Rural Road Asset Management Systems Grant		–	2 958	2 958	–	–	–	–		2 958
Provincial Government:		–	1 230	1 230	–	–	–	–		1 230
Capacity Building		–	1 230	1 230	–	–	–	–		1 230
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	–	200 611	200 611	80 604	80 604	81 249	(645)	-0,8%	200 611
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	2 500	2 500	–	–	–	–		2 500
Infrastructure		–	–	–	–	–	–	–		–
Infrastructure		–	–	–	–	–	–	–		–
Capacity Building		–	2 500	2 500	–	–	–	–		2 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	2 500	2 500	–	–	–	–		2 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	203 111	203 111	80 604	80 604	81 249	(645)	-0,8%	203 111

7.2 Supporting Table SC19

DC4 Garden Route - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	195 770	196 573	12 001	12 001	13 022	(1 021)	-7,8%	196 573
Local Government Equitable Share		–	189 838	190 641	11 947	11 947	12 738	(792)	-6,2%	190 641
Energy efficiency and demand side management grant		–	–	–	–	–	–	–		–
Local government financial management grant		–	1 200	1 200	36	36	36	(0)	-0,2%	1 200
Municipal systems improvement grant		–	–	–	–	–	–	–		–
Public transport network grant		–	–	–	–	–	–	–		–
Expanded public works programme integrated grant		–	1 774	1 774	(20)	(20)	148	(168)	-113,4%	1 774
Rural roads assets management systems grant		–	2 958	2 958	38	38	99	(61)	-61,6%	2 958
Provincial Government:		–	2 412	16 516	8 910	8 910	1 239	7 672	619,3%	16 516
Infrastructure		–	–	14 104	8 897	8 897	1 175	7 722	657,0%	14 104
Capacity Building		–	2 412	2 412	14	14	63	(50)	-78,6%	2 412
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	21 751	21 751	441	441	647	(206)	-31,9%	21 751
Other Grants Received (Monetary)		–	21 751	21 751	441	441	647	(206)	-31,9%	21 751
Other Grants Received (In Kind)		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	219 933	234 840	21 352	21 352	14 908	6 445	43,2%	234 840
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Infrastructure								–		
Capacity Building		–	2 500	2 500	–	–	–	–		2 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Other Grants Received (Monetary)		–	–	–	–	–	–	–		–
Other Grants Received (In Kind)		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	219 933	234 840	21 352	21 352	14 908	6 445	43,2%	234 840

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

Supporting Table SC22

DC4 Garden Route - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	10 050	10 050	799	799	739	60	8%	10 050
Cell phone Allowance		–	1 045	1 045	84	84	96	(12)	-12%	1 045
Motor Vehicle Allowance		–	1 055	1 055	30	30	88	(57)	-65%	1 055
Travelling Allowance		–	1 742	1 742	207	207	82	125	153%	1 742
Total Allowances and Service Related Benefits		-	13 893	13 893	1 121	1 121	1 004	117	12%	13 893
Social Contributions										
Medial Aid Benefits		–	146	146	14	14	12	2	21%	146
Pension Fund Contributions		–	588	588	35	35	18	17	93%	588
Total Social Contributions		-	734	734	50	50	30	20	65%	734
Total Councillors		-	14 627	14 627	1 170	1 170	1 034	136	13%	14 627
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		–	5 179	5 179	442	442	267	174	65%	5 179
Bonuses		–	1 411	1 411	–	–	56	(56)	-100%	1 411
Allowance								–		
Cellular and Telephone	3	–	273	273	11	11	23	(11)	-50%	273
Housing Benefits	3	–	106	106	5	5	–	5	#DIV/0!	106
Travel or Motor Vehicle	3	–	2 923	2 923	383	383	69	314	454%	2 923
Total Allowance		-	3 303	3 303	399	399	92	308	335%	3 303
Service Related Benefits										
Acting	3	–	114	114	–	–	9	(9)	-100%	114
Long Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		-	114	114	-	-	9	(9)	-100%	114
Total Salaries and Allowances		-	10 007	10 007	841	841	425	416	98%	10 007
Social Contributions										
Bargaining Council		–	0	0	0	0	0	0	102%	0
Group Life Insurance		–	121	121	11	11	10	1	10%	121
Medical		–	261	261	24	24	12	12	104%	261
Pension		–	452	452	49	49	20	28	140%	452
Unemployment Insurance		–	9	9	0	0	0	(0)	-53%	9
Total Social Contributions		-	843	843	84	84	43	42	98%	843
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	10 850	10 850	925	925	467	458	98%	10 850
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		–	97 257	104 465	14 762	14 762	7 455	7 307	98%	104 465
Bonuses		–	9 616	9 616	–	–	136	(136)	-100%	9 616
Allowance										
Cellular and Telephone	3	–	95	98	10	10	6	4	63%	98
Housing Benefits	3	–	1 401	1 511	202	202	117	85	72%	1 511
Travel or Motor Vehicle	3	–	10 727	11 013	1 061	1 061	774	288	37%	11 013
Total Allowance		-	12 223	12 622	1 273	1 273	897	376	42%	12 622
Service Related Benefits										
Acting	3	–	424	424	–	–	33	(33)	-100%	424
Bonus	3	–	100	100	–	–	3	(3)	-100%	100
Leave Pay	3	–	3 613	3 613	(124)	(124)	629	(753)	-120%	3 613
Long Service Award		–	745	745	–	–	62	(62)	-100%	745
Overtime		–	2 738	2 738	(89)	(89)	175	(264)	-151%	2 738
Standby Allowance	3	–	1 370	1 370	–	–	79	(79)	-100%	1 370
Total Service Related Benefits		-	8 990	8 990	(213)	(213)	981	(1 194)	-122%	8 990
Total Salaries and Allowances		-	128 086	135 693	15 823	15 823	9 470	6 353	67%	135 693
Social Contributions										
Bargaining Council		–	39	58	7	7	14	(8)	-53%	58
Group Life Insurance		–	2 800	2 972	349	349	236	113	48%	2 972
Medical		–	17 588	18 633	1 928	1 928	1 478	450	30%	18 633
Pension		–	18 999	20 244	2 479	2 479	1 574	904	57%	20 244
Unemployment Insurance		–	635	747	98	98	68	30	44%	747
Total Social Contributions		-	40 061	42 653	4 860	4 860	3 371	1 489	44%	42 653
Post-retirement Benefit	6									
Medical		–	6 762	6 762	–	–	564	(564)	-100%	6 762
Total Post-retirement Benefit		-	6 762	6 762	-	-	564	(564)		6 762
Costs Capitalised to PPE								–		
Sub Total - Other Municipal Staff		-	174 909	185 108	20 683	20 683	13 404	7 279		185 108
% increase	4									
Total Parent Municipality		-	200 386	210 585	22 778	22 778	14 905	7 873	53%	210 585

Remuneration related expenditure for the month ended 31 July 2026 amounted to R22,778,074.

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

Garden Route

DISTRICT MUNICIPALITY | UMASIPALA WESITHILI | DISTRIKSMUNISIPALITEIT

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 – 26/27
Date:	06 August 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, N RAISA-MLANDU, the (acting) accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

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

for the month ended **31 July 2026,** has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name NTHABELENG RAISA-MLANDU

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

Signature

Date 2026/08/12