Garden Route
DISTRICT MUNICIPALITY | UMASIPALA WESITHILI | DISTRIKSMUNISIPALITEIT

2026/2027
FINANCIAL YEAR

MFMA S71 - MONTHLY FINANCIAL MONITORING REPORT

M02: 31 August 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 August 2026.

Section 2 – Executive summary

2.1 Introduction

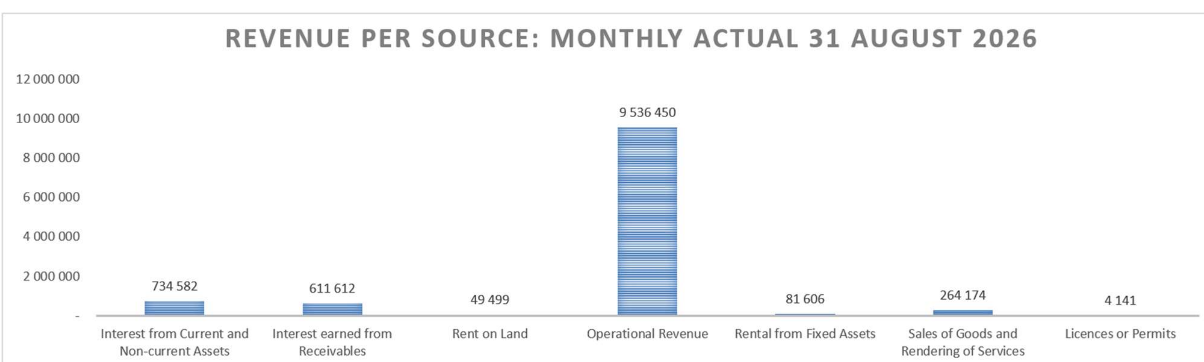
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

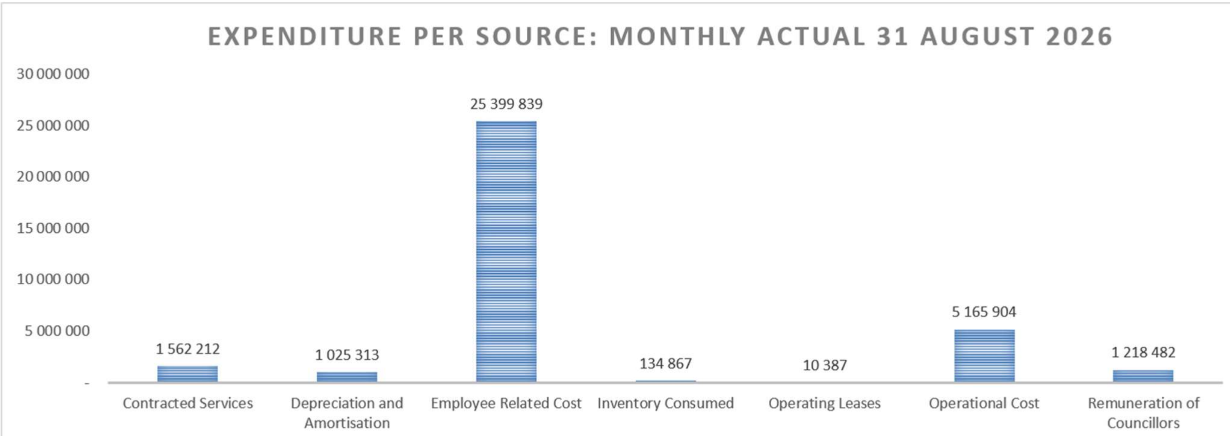
Revenue by source

The total revenue received for the month ended 31 August 2026 amounted to **R11,291,052 (YTDA: R115,792,310 and YTDB: R113,254,459)** which represents **3%** of the total adjusted budgeted figure of **R377,575,427 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 31 August 2026 amounted to **R34,517,004 (YTDA: R60,170,143 and YTDB: R50,896,832)** with a total adjusted budgeted figure of **R371,521,420 (including Roads)**. The operational expenditure for the month is **9%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R26,618,321** (**77%** of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R69,987,388**. Capital expenditure of **R16,043,883 (including orders)** was recorded for the period ended 31 August 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 R15,310,287). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 31 AUGUST 2026							
Number	**Description**	**Funding source**	**Budget**	**Expenditure**	**Orders**	**Available**	**% Spent**
1	Borehole Water Pump (Calitzdorp Hot Springs)	Own revenue	30 000		21 603	8 397	72%
2	Replacing ICT Capital Equipment beyond economical	Own revenue	370 000		-	370 000	0%
3	Furniture / Equipment (Insurance Refunds)	Own revenue	145 000		-	145 000	0%
4	LDV Off Road 4x4 vehicle	Grant	1 000 000		710 544	289 456	71%
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	1 449	-	2 551	36%
7	Microwaves	Own revenue	5 000		-	5 000	0%
8	Building of Disaster Management Store	Grant	3 000 000		-	3 000 000	0%
9	Landfill Site: PPE	Borrowing	63 933 388	12 891 702	2 418 585	48 623 101	24%
			69 987 388	**12 893 151**	**3 150 733**	**53 943 505**	**23%**

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 August 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 - M02 August

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	–	–	4 840	(4 840)	-100%	29 040
Investment revenue	–	7 931	7 931	735	735	1 322	(587)	-44%	7 931
Transfers and subsidies - Operational	–	223 544	224 146	–	84 644	88 687	(4 043)	(0)	224 146
Other own revenue	–	62 391	110 958	10 556	30 413	17 905	12 508	70%	110 958
Total Revenue (excluding capital transfers and contributions)	**–**	**322 907**	**372 075**	**11 291**	**115 792**	**112 754**	**3 038**	**3%**	**372 075**
Employee costs	–	185 758	222 169	25 400	47 008	31 555	15 453	49%	222 169
Remuneration of Councillors	–	14 627	14 627	1 218	2 389	2 164	225	10%	14 627
Depreciation, amortisation and impairment	–	8 064	8 064	1 025	1 645	1 344	300	22%	8 064
Interest, Dividends and Rent on Land	–	88	88	–	–	15	(15)	-100%	88
Inventory consumed and bulk purchases	–	3 053	4 821	135	237	328	(91)	-28%	4 821
Transfers and subsidies	–	769	1 146	–	–	379	(379)	-100%	1 146
Other expenditure	–	109 992	120 606	6 739	8 892	15 112	(6 220)	-41%	120 606
Total Expenditure	**–**	**322 353**	**371 521**	**34 517**	**60 170**	**50 897**	**9 273**	**18%**	**371 521**
Surplus/(Deficit)	**–**	**554**	**554**	**(23 226)**	**55 622**	**61 858**	**(6 235)**	**-10%**	**554**
Transfers and subsidies - capital (monetary	–	2 500	5 500	–	–	500	(500)	-100%	5 500
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	**(6 735)**	**-11%**	**6 054**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	**(6 735)**	**-11%**	**6 054**
Capital expenditure & funds sources									
Capital expenditure	**–**	**66 987**	**69 987**	**12 893**	**12 893**	**22 832**	**(9 939)**	**-44%**	**69 987**
Capital transfers recognised	–	2 500	5 500	–	–	500	(500)	-100%	5 500
Borrowing	–	63 933	63 933	12 892	12 892	22 331	(9 439)	-42%	63 933
Internally generated funds	**–**	**554**	**554**	**1**	**1**	**1**	**1**	**118%**	**554**
Total sources of capital funds	**–**	**66 987**	**69 987**	**12 893**	**12 893**	**22 832**	**(9 939)**	**-44%**	**69 987**
Financial position									
Total current assets	–	186 727	186 356		211 316				186 356
Total non current assets	–	352 844	356 617		397 791				356 617
Total current liabilities	–	63 197	63 393		206 168				63 393
Total non current liabilities	–	261 941	261 926		166 319				261 926
Community wealth/Equity	**–**	**214 433**	**217 654**		**236 619**				**217 654**
Cash flows									
Net cash from (used) operating	–	(18 375)	(14 971)	(62 720)	(22 138)	59 129	81 266	137%	(14 971)
Net cash from (used) investing	–	(1 711)	(44 711)	(14 825)	(15 405)	(18 619)	(3 215)	17%	(44 711)
Net cash from (used) financing	–	14 112	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**133 195**	**14 240**	**13 819**	**53 823**	**114 432**	**60 609**	**53%**	**31 683**
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	6 142	22 134	8 295	17 688	8 206	3 262	5 937	57 727	129 391
Creditors Age Analysis									
Total Creditors	787	83	–	1	–	–	42	771	1 685

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) - M02 August

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	154 363	1 005	50 409	54 139	(3 730)	-7%	154 363
Executive and council		–	67 891	68 344	61	28 019	28 277	(259)	-1%	68 344
Finance and administration		–	81 947	86 019	945	22 390	25 861	(3 471)	-13%	86 019
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	85 861	89 007	262	28 959	30 999	(2 040)	-7%	89 007
Community and social services		–	12 429	15 575	–	3 958	4 514	(556)	-12%	15 575
Sport and recreation		–	8 279	8 279	116	159	890	(731)	-82%	8 279
Public safety		–	28 493	28 493	10	10 016	10 652	(636)	-6%	28 493
Housing		–	–	–	–	–	–	–		–
Health		–	36 660	36 660	135	14 826	14 943	(117)	-1%	36 660
Economic and environmental services		–	46 343	90 841	10 024	33 605	19 914	13 691	69%	90 841
Planning and development		–	42 232	42 232	493	6 284	10 406	(4 122)	-40%	42 232
Road transport		–	3 940	48 437	9 515	27 289	9 486	17 803	188%	48 437
Environmental protection		–	171	171	16	31	22	9	43%	171
Trading services		–	41 876	41 876	–	2 199	7 578	(5 378)	-71%	41 876
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	41 876	41 876	–	2 199	7 578	(5 378)	-71%	41 876
Other	4	–	1 489	1 489	–	620	625	(5)	-1%	1 489
Total Revenue - Functional	2	–	325 407	377 575	11 291	115 792	113 254	2 538	2%	377 575
Expenditure - Functional										
Governance and administration		–	165 189	165 189	15 307	25 055	21 958	3 096	14%	165 189
Executive and council		–	65 572	65 572	6 784	9 265	9 046	220	2%	65 572
Finance and administration		–	95 770	95 770	8 201	15 144	12 357	2 787	23%	95 770
Internal audit		–	3 847	3 847	323	645	556	89	16%	3 847
Community and public safety		–	89 462	89 609	6 626	12 320	13 320	(1 001)	-8%	89 609
Community and social services		–	10 975	11 122	747	1 434	1 684	(251)	-15%	11 122
Sport and recreation		–	9 831	9 831	587	1 028	1 417	(389)	-27%	9 831
Public safety		–	27 493	27 493	2 257	3 917	4 238	(321)	-8%	27 493
Housing		–	–	–	–	–	–	–		–
Health		–	41 163	41 163	3 035	5 941	5 981	(40)	-1%	41 163
Economic and environmental services		–	25 921	74 943	11 055	20 917	10 421	10 496	101%	74 943
Planning and development		–	17 659	17 659	912	1 522	1 146	376	33%	17 659
Road transport		–	3 940	52 962	9 728	18 671	8 599	10 072	117%	52 962
Environmental protection		–	4 322	4 322	415	724	676	48	7%	4 322
Trading services		–	40 292	40 292	1 357	1 601	4 997	(3 396)	-68%	40 292
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	40 292	40 292	1 357	1 601	4 997	(3 396)	-68%	40 292
Other		–	1 489	1 489	172	278	200	78	39%	1 489
Total Expenditure - Functional	3	–	322 353	371 521	34 517	60 170	50 897	9 273	18%	371 521
Surplus/ (Deficit) for the year		–	3 054	6 054	(23 226)	55 622	62 358	(6 735)	-0,108014	6 054

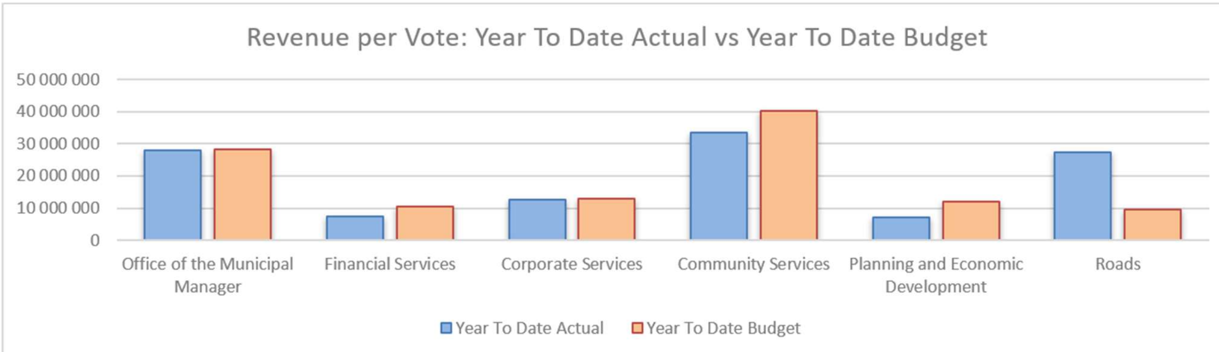
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

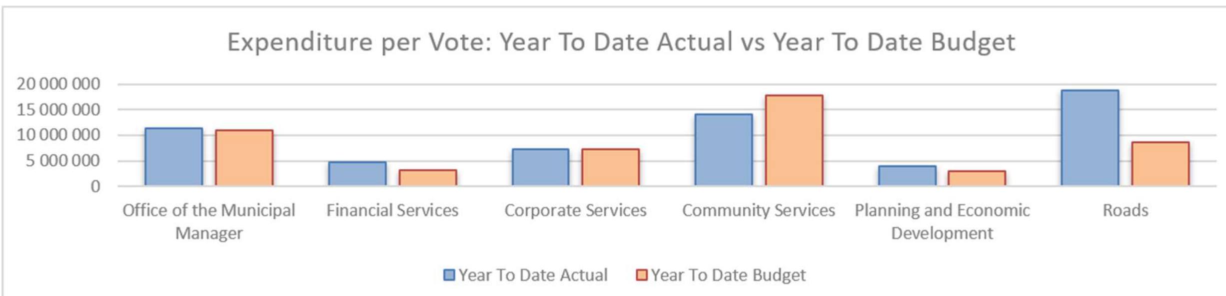
DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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	68 344	61	28 019	28 277	(259)	-0,9%	68 344
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–		–
Vote 3 - Financial Services		–	31 291	33 327	812	7 301	10 436	(3 135)	-30,0%	33 327
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–		–
Vote 5 - Corporate Services		–	34 891	36 927	119	8 863	11 363	(2 500)	-22,0%	36 927
Vote 6 - Corporate Services (cont)		–	10 104	10 104	14	3 867	1 684	2 183	129,6%	10 104
Vote 7 - Community Services		–	53 520	56 520	135	21 142	21 810	(667)	-3,1%	56 520
Vote 8 - Community Services (cont)		–	71 770	71 916	26	12 247	18 276	(6 029)	-33,0%	71 916
Vote 9 - Planning and Economic Development		–	1 489	1 489	–	620	625	(5)	-0,8%	1 489
Vote 10 - Planning and Economic Development (cont)		–	8 223	8 223	584	2 682	2 251	432	19,2%	8 223
Vote 11 - Planning and Economic Development(cont2)		–	42 289	42 289	25	3 761	9 046	(5 284)	-58,4%	42 289
Vote 12 - Roads		–	3 940	48 437	9 515	27 289	9 486	17 803	187,7%	48 437
Vote 13 - Roads (cont)		–	–	–	–	–	–	–		–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**325 407**	**377 575**	**11 291**	**115 792**	**113 254**	**2 538**	**2,2%**	**377 575**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	70 456	70 456	6 977	9 889	9 751	138	1,4%	70 456
Vote 2 - Office of the Municipal Manager (cont)		–	8 706	8 706	760	1 513	1 282	231	18,0%	8 706
Vote 3 - Financial Services		–	19 027	19 027	1 912	3 677	2 551	1 125	44,1%	19 027
Vote 4 - Financial Services (cont)		–	5 192	5 192	579	1 128	708	420	59,3%	5 192
Vote 5 - Corporate Services		–	25 499	25 499	1 175	2 236	3 113	(876)	-28,2%	25 499
Vote 6 - Corporate Services (cont)		–	31 105	31 105	3 103	5 044	4 132	912	22,1%	31 105
Vote 7 - Community Services		–	56 069	56 069	4 149	8 074	7 923	151	1,9%	56 069
Vote 8 - Community Services (cont)		–	71 980	72 127	3 925	6 043	9 842	(3 798)	-38,6%	72 127
Vote 9 - Planning and Economic Development		–	2 888	2 888	712	1 350	433	916	211,3%	2 888
Vote 10 - Planning and Economic Development (cont)		–	15 925	15 925	1 087	1 786	2 134	(348)	-16,3%	15 925
Vote 11 - Planning and Economic Development(cont2)		–	11 566	11 566	409	759	428	331	77,3%	11 566
Vote 12 - Roads		–	3 940	38 922	6 922	13 586	6 347	7 239	114,0%	38 922
Vote 13 - Roads (cont)		–	–	14 040	2 807	5 086	2 252	2 834	125,8%	14 040
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**322 353**	**371 521**	**34 517**	**60 170**	**50 897**	**9 273**	**18,2%**	**371 521**
Surplus/ (Deficit) for the year	2	**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	**(6 735)**	**-10,8%**	**6 054**

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
50 000 000
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
20 000 000
15 000 000
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) - M02 August

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	–	–	4 840	(4 840)	-100%	29 040
Sale of Goods and Rendering of Services		–	24 561	24 561	264	1 646	3 562	(1 916)	-54%	24 561
Agency services		–	–	4 525	–	–	754	(754)	-100%	4 525
Interest								–		
Interest earned from Receivables		–	8 033	8 033	612	1 108	1 272	(164)	-13%	8 033
Interest from Current and Non Current Assets		–	7 931	7 931	735	735	1 322	(587)	-44%	7 931
Dividends								–		
Rent on Land		–	736	736	49	99	123	(24)	-19%	736
Rental from Fixed Assets		–	1 739	1 739	82	184	290	(106)	-37%	1 739
Licence and permits		–	171	171	4	13	22	(9)	-42%	171
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges								–		
Operational Revenue		–	1 875	45 918	9 536	27 355	7 670	19 685	257%	45 918
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		–	223 544	224 146	–	84 644	88 687	(4 043)	-5%	224 146
Interest								–		
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Fixed and Intangible Assets		–	25 276	25 276	9	9	4 213	(4 204)	-100%	25 276
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**322 907**	**372 075**	**11 291**	**115 792**	**112 754**	**3 038**	**3%**	**372 075**
Expenditure By Type										
Employee related costs		–	185 758	222 169	25 400	47 008	31 555	15 453	49%	222 169
Remuneration of councillors		–	14 627	14 627	1 218	2 389	2 164	225	10%	14 627
Bulk purchases - electricity								–		
Inventory consumed		–	3 053	4 821	135	237	328	(91)	-28%	4 821
Debt impairment		–	4 000	4 000	–	–	667	(667)	-100%	4 000
Depreciation, amortisation and impairment		–	8 064	8 064	1 025	1 645	1 344	300	22%	8 064
Interest, Dividends and Rent on Land		–	88	88	–	–	15	(15)	-100%	88
Contracted services		–	52 569	53 584	1 562	1 836	5 832	(3 997)	-69%	53 584
Transfers and subsidies		–	769	1 146	–	–	379	(379)	-100%	1 146
Irrecoverable debts written off		–	3 000	3 000	–	–	500	(500)	-100%	3 000
Operational costs		–	47 366	56 965	5 176	7 056	7 603	(547)	-7%	56 965
Disposal of Fixed and Intangible Assets		–	172	172	–	–	29	(29)	-100%	172
Other Losses		–	2 885	2 885	–	–	481	(481)	-100%	2 885
Total Expenditure		**–**	**322 353**	**371 521**	**34 517**	**60 170**	**50 897**	**9 273**	**18%**	**371 521**
Surplus/(Deficit)		**–**	**554**	**554**	**(23 226)**	**55 622**	**61 858**	**(6 235)**	**(0)**	**554**
Transfers and subsidies - capital (monetary allocations)		–	2 500	5 500	–	–	500	(500)	**(0)**	5 500
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	**(6 735)**	**(0)**	**6 054**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	**(6 735)**	**(0)**	**6 054**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	(6 735)	(0)	**6 054**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**–**	**3 054**	**6 054**	**(23 226)**	**55 622**	**62 358**	**(6 735)**	**(0)**	**6 054**

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 - August 2026	Monthly actual - August 2025	Percentage increase/ (decrease)	Comment
Interest from Current and Non-current Assets	734 582	2 198 588	-67%	Interest as derived from the bank balance and investments/ call accounts at maturity date was lower than the previous year.
Interest earned from Receivables	611 612	600 408	2%	Variance is not significant.
Rent on Land	49 499	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	9 536 450	14 924 718	-36%	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 decrease is due to the reduced Roads function scope compared to the prior year. The transfer of the Roads function is still in process.
Rental from Fixed Assets	81 606	121 596	-33%	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	264 174	405 006	-35%	Due to a decrease in Camping fees.
Licences or Permits	4 141	25 007	-83%	Variance is not significant.
Grand Total	**11 282 065**	**18 324 789**	**-38%**	

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 from Current and Non-current Assets	734 582	1 321 880	56%	Interest as derived from the bank balance and investments/ call accounts at maturity date. Lower cash balances available resulted in lower interest received.
Interest earned from Receivables	1 107 769	1 272 218	87%	Interest on overdue debtor accounts lower than anticipated to date.
Rent on Land	98 966	122 644	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	27 355 356	7 670 031	357%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred. The amount includes the prior period billing of R8,89m. 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, therefore resulting in the higher than anticipated revenue compared to the original YTDB.
Rental from Fixed Assets	183 856	289 772	63%	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	1 645 669	3 561 804	46%	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.
Licences or Permits	12 847	21 990	58%	Monetary difference is not significant.
Transfers and Subsidies - Operational	84 644 276	88 687 344	95%	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	**115 783 323**	**102 947 683**	**112%**	

Interest from Current and Non-current Assets:

The interest from Current and Non-current Assets for the month ended 31 August 2026 amounts to R734,582 (YTDA: R734,582 and YTDB: R1,321,880). This relates to interest as derived from the bank balance and investments/ call accounts at maturity date. Lower cash balances available resulted in lower interest received.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 August 2026 amounts to R611,612 (YTDA: R1,107,769 and YTDB: R1,272,218). Interest on overdue debtor accounts lower than anticipated to date.

Rent on Land:

The income received from rental on land amounts to R49,499 for the month ended 31 August 2026 (YTDA: R98,966 and YTDB: R122,644). 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 R9,536,450 for the month ended 31 August 2026 (YTDA: R27,355,356 and YTDB: R7,670,031). The major item included under Operational revenue consists of the Department of Infrastructure (Roads department) monthly income as per the signed MOA. The revenue is based on actual expenditure incurred for the month.

The amount includes the prior period billing of R8,89m. 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, therefore resulting in the higher than anticipated revenue compared to the original YTDB.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 August 2026 amounts to R81,606 (YTDA: R183,856 and YTDB: R289,772). 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 August 2026 amounts to R264,174 (YTDA: R1,645,669 and YTDB: R3,561,804). 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 of R1,000,000 during July 2026.
2. Rural Roads Assets Management Systems Grant (R2,070,000); Financial Management Grant (R1,200,000) and Expanded Public Works Programme Grant (R444,000) during August 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 - August 2026	Monthly actual - August 2025	Percentage increase/ (decrease)	Comment
Contracted Services	1 562 212	4 576 784	-66%	The decrease is due to the transfer of the Roads function that is in process which resulted in less expenditure incurred by the Roads department.
Depreciation and Amortisation	1 025 313	589 546	74%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	25 399 839	23 872 210	6%	In line with salary increase percentage.
Inventory Consumed	134 867	3 098 360	-96%	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	10 387	10 050	3%	Monetary difference is not significant.
Operational Cost	5 165 904	4 198 975	23%	Majority relates to an increase in Insurance Underwriting costs compared to the prior year comparative month.
Remuneration of Councillors	1 218 482	1 142 386	7%	In line with salary increase percentages and is based on the Council establishment at the time.
Grand Total	**34 517 004**	**37 488 312**	**-8%**	

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	1 835 834	5 832 346	31%	The following Contracted Services sub-categories were less than anticipated to date: - Contractors - Outsourced Services Majority relates to landfill site contracted services less than anticipated to date.
Depreciation and Amortisation	1 644 544	1 344 064	122%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	47 007 635	31 554 935	149%	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	237 122	328 247	72%	The following Inventory Consumed sub-categories were less than anticipated to date: - Consumables
Operational Cost	7 056 249	7 603 275	93%	YTDA and YTDB is aligned.
Remuneration of Councillors	2 388 760	2 163 899	110%	YTDA and YTDB is aligned.
Grand Total	**60 170 143**	**48 826 766**	**123%**	

Contracted services:

The contracted services for the month ended 31 August 2026 amounts to R1,562,212 (YTDA: R1,835,834 and YTDB: R5,832,346). The following Contracted Services sub-categories were less than anticipated to date: Contractors and Outsourced Services. Majority relates to landfill site contracted services less than anticipated to date.

Depreciation and amortisation:

Depreciation and amortisation for the month ended 31 August 2026 amounts to R1,025,313 (YTDA: R1,644,544 and YTDB: R1,344,064). 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 August 2026 amounted to R26,618,321 (YTDA: R49,396,395 and YTDB: R33,718,834) and represents 82% 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 R134,867 (YTDA: R237,122 and YTDB: R328,247) for the month ended 31 August 2026. 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 August 2026 amounts to R5,176,291 (YTDA: R7,056,249 and YTDB: R7,603,275).

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) - M02 August

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	400	–	–	–	–		400
Vote 7 - Community Services		–	1 504	4 504	1	1	501	(499)	-100%	4 504
Vote 8 - Community Services (cont)		–	64 933	64 933	12 892	12 892	22 331	(9 439)	-42%	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**	**69 987**	**12 893**	**12 893**	**22 832**	**(9 939)**	**-44%**	**69 987**
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**	**69 987**	**12 893**	**12 893**	**22 832**	**(9 939)**	**-44%**	**69 987**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**550**	**550**	**–**	**–**	**–**	–		**550**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	550	550	–	–	–	–		550
Internal audit								–		
Community and public safety		**–**	**2 504**	**5 504**	**1**	**1**	**501**	(499)	-100%	**5 504**
Community and social services		–	1 500	4 500	–	–	500	(500)	-100%	4 500
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	1 000	1 000	–	–	–	–		1 000
Housing								–		
Health		–	4	4	1	1	1	1	118%	4
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		–	–	–	–	–	–	–		–
Road transport								–		
Environmental protection								–		
Trading services		**–**	**63 933**	**63 933**	**12 892**	**12 892**	**22 331**	(9 439)	-42%	**63 933**
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management		–	63 933	63 933	12 892	12 892	22 331	(9 439)	-42%	63 933
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**66 987**	**69 987**	**12 893**	**12 893**	**22 832**	**(9 939)**	**-44%**	**69 987**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	2 500	5 500	–	–	500	(500)	-100%	5 500
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**	**5 500**	**–**	**–**	**500**	**(500)**	**-100%**	**5 500**
Borrowing	6	–	63 933	63 933	12 892	12 892	22 331	(9 439)	-42%	63 933
Internally generated funds		–	554	554	1	1	1	1	118%	554
Total Capital Funding		**–**	**66 987**	**69 987**	**12 893**	**12 893**	**22 832**	**(9 939)**	**-44%**	**69 987**

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	-	Orders issued to Supplier	No Challenges anticipated
71207230002	2	Replacing ICT Capital Equipment beyond economical	370 000	-	Not Started	No Challenges anticipated
71213102466	3	Furniture / Equipment (Insurance Refunds)	145 000	-	Not Started	No Challenges anticipated
71601103310	4	LDV Off Road 4x4 vehicle	1 000 000	-	Orders issued to Supplier	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	1 449	In progress	No Challenges anticipated
71213149015	7	Microwaves	5 000	-	Not Started	No Challenges anticipated
71601103126	8	Building of Disaster Management Store	3 000 000	-	Not Started	No Challenges anticipated
74402100901	9	Landfill Site: PPE	63 933 388	12 891 702	Orders issued to Supplier	Weekly progress provided to Management Committee
Totals			**69 987 388**	**12 893 151**		

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

Commitments against capital for the month August 2026				
74402100901	7	Landfill Site: PPE		2 418 585
71207102307	1	Borehole Water Pump (Calitzdorp Hot Springs)		21 603
71601103310	4	LDV Off Road 4x4 vehicle		710 544
	Total Commitments			**3 150 733**

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M02 August

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	139 132	106 452	139 132
Short term Investments						
Trade and other receivables from exchange transactions		–	35 924	35 924	85 990	35 924
Receivables from non-exchange transactions		–	–	–	46	–
Current portion of non-current receivables		–	–	–	4 293	–
Inventory		–	–	(0)	59	(0)
VAT Receivable		–	11 615	11 199	15 424	11 199
Other current assets		–	100	100	(948)	100
Total current assets		**–**	**186 727**	**186 356**	**211 316**	**186 356**
Non current assets						
Investments		–	16	16	16	16
Investment property		–	65 474	65 474	65 603	65 474
Property, plant and equipment		–	286 675	290 252	335 315	290 252
Biological assets						
Living resources						
Heritage assets						
Intangible assets		–	679	875	1 150	875
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	(4 293)	–
Other non-current assets						
Total non current assets		**–**	**352 844**	**356 617**	**397 791**	**356 617**
TOTAL ASSETS		**–**	**539 571**	**542 973**	**609 106**	**542 973**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	14 583	14 583	6 199	14 583
Consumer deposits		–	–	–	1 806	–
Trade and other payables from exchange transactions		–	15 695	15 945	21 063	15 945
Trade and other payables from non-exchange transactions		–	1 298	1 223	7 430	1 223
Provision		–	23 600	23 622	33 315	23 622
VAT Payable		–	8 022	8 019	15 837	8 019
Other current liabilities		–	–	–	120 518	–
Total current liabilities		**–**	**63 197**	**63 393**	**206 168**	**63 393**
Non current liabilities						
Financial liabilities		–	150 441	150 441	166 213	150 441
Provision		–	111 500	111 485	106	111 485
Long term portion of trade payables						
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**261 941**	**261 926**	**166 319**	**261 926**
TOTAL LIABILITIES		**–**	**325 138**	**325 319**	**372 487**	**325 319**
NET ASSETS	2	**–**	**214 433**	**217 654**	**236 619**	**217 654**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	163 903	149 688	169 057	149 688
Reserves and funds		–	50 530	67 966	67 562	67 966
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**214 433**	**217 654**	**236 619**	**217 654**

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)			
	Norm: 1.5 - 2.1			
		31 August 2026	**30 June 2026**	
Current Assets		211 315 749	169 261 841	
Current Liabilities		206 168 021	90 277 817	
Current ratio		**1,02**	**1,87**	*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 August 2026, GRDM's current ratio is 1,02 times, which is below the norm.

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365			
	Norm: 30 days			
		31 August 2026	**30 June 2026**	
Debtors closing balance after bad debt prov (excl. Roads debtor)		21 997 692	13 316 901	
Billed revenue (excl. Roads claim)		2 007 636	49 645 798	
		3999	98	*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 August 2026
Total debt		171 912 000
Total revenue annual budget		377 575 427
		45,53%

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 45,43% of total budgeted revenue, which is below the norm of 50% or less as per the loan agreement.

Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100	
		31 August 2026
Interest paid		2 663 760
Total expenditure		34 517 004
		7,72%

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 7,72% of all expenditure incurred, which is slightly above 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 - M02 August

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	21 780	21 780	1 216	3 647	3 630	17	0%	21 780
Other revenue		–	28 821	33 346	347	(2 074)	4 970	(7 043)	-142%	33 346
Transfers and Subsidies - Operational		–	223 716	268 360	3 765	92 301	96 056	(3 756)	-4%	268 360
Transfers and Subsidies - Capital		–	2 500	5 500	–	1 000	500	500	100%	5 500
Interest		–	7 931	7 931	735	735	1 322	(587)	-44%	7 931
Dividends								–		
Payments										
Suppliers and employees		–	(302 505)	(351 270)	(68 782)	(116 414)	(47 314)	69 100	-146%	(351 270)
Finance charges		–	(88)	(88)	–	(1 332)	(15)	1 317	-8994%	(88)
Transfers and Subsidies		–	(531)	(531)	–	–	(21)	(21)	100%	(531)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**(18 375)**	**(14 971)**	**(62 720)**	**(22 138)**	**59 129**	**81 266**	**137%**	**(14 971)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	65 276	25 276	–	–	4 213	(4 213)	-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)	(69 987)	(14 825)	(15 405)	(22 832)	(7 427)	33%	(69 987)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(1 711)**	**(44 711)**	**(14 825)**	**(15 405)**	**(18 619)**	**(3 215)**	**17%**	**(44 711)**
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)**	**(59 682)**	**(77 546)**	**(37 542)**	**40 510**			**(59 682)**
Cash/cash equivalents at beginning:		–	139 169	73 922	91 365	91 365	73 922			91 365
Cash/cash equivalents at month/year end:		–	133 195	14 240	13 819	53 823	114 432			31 683

The municipal bank balance at 31 August 2026 totals R101,923,370. The call account deposits amount to R5,130,548. Total cash available at month-end is therefore R107,053,918.

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

REPORTING MONTH:	31 AUGUST 2026	
Commitments against Cash & Cash Equivalents		
ITEM	**Previous Month R'000**	**Current Month R'000**
Bank balance as at 31 August 2026	**131 193 801**	**101 923 370**
Other Cash & Cash Equivalents: Short term deposits	**-**	**-**
Other Cash & Cash Equivalents: Call accounts	**5 098 504**	**5 130 548**
Total Cash & Cash Equivalents	**136 292 305**	**107 053 918**
LESS:	**157 519 520**	**131 028 701**
Unspent Conditional Grants	1 790 614	7 430 303
Provision for staff leave	23 603 698	-
Provision for bonus	7 584 594	-
Post Retirement Benefits	11 275 400	-
Performance Bonus	1 223 803	-
Trade Payables	23 417 564	21 063 484
Consumer Deposits	5 916 813	1 806 260
YTD Unspent Capital budget	-	-
YTD Unspent Operational budget	-	-
Equitable share received in advance	64 483 200	48 362 400
YTD Unspent Landfill Site Borrowing	18 223 835	52 366 254
Sub total	**-21 227 216**	**-23 974 783**
PLUS:	**84 013 671**	**85 577 046**
VAT Receivable/ (Payable)	2 659 397	-412 520
Receivable Exchange	17 316 411	21 951 703
Department of Infrastructure	64 037 862	64 037 862
	62 786 455	**61 602 263**
LESS OTHER MATTERS:		
Capital Replacement Reserve	16 279 229	8 809 131
Employee Benefits Reserves	46 254 144	58 753 347
Sub Total	**253 082**	**-5 960 215**
LESS: CONTINGENT LIABILITIES	**970 000**	**1 820 000**
Labour disputes	970 000	1 820 000
Recalculated available cash balance	**-716 918**	**-7 780 215**
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	**16 756 271**	**25 002 297**

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC2

DC4 Garden Route - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August

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	296	297	297	292	288	287	2 047	15 754	19 557	18 668	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	5 846	21 837	7 999	17 396	7 918	2 975	3 890	41 962	109 823	74 141	–	–
Total By Income Source	**2000**	**6 142**	**22 134**	**8 295**	**17 688**	**8 206**	**3 262**	**5 937**	**57 727**	**129 391**	**92 820**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	88	39	38	58	283	34	245	5 121	5 908	5 743	–	–
Commercial	2300	6 387	21 534	8 058	17 414	7 684	321	2 307	39 197	102 902	66 924	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	(333)	561	199	216	238	2 907	3 384	13 409	20 581	20 153	–	–
Total By Customer Group	**2600**	**6 142**	**22 134**	**8 295**	**17 688**	**8 206**	**3 262**	**5 937**	**57 727**	**129 391**	**92 820**	**–**	**–**

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 August 2026:

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	(201 751,14)	21 580 930,05	7 833 205,43	17 216 115,30	35 080 371,23	81 508 870,87		77 301 180,43	4 207 690,44

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 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	11788,33	399,96	395,88	399,96	27 280,09	40 264,22	Contributions Task	11 788,33	28 475,89	N/A
84000151	BITOU MUNICIPALITY	0	0	0	0	-	-	Fire Debtor	-	-	N/A
84000210	BITOU MUNICIPALITY	86,88	73,59	492,14	492,14	8 340,27	9 485,02	Shopsteward	8 340,27	1 144,75	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	203,37	199,3	198,73	18164,02	1 359,01	20 124,43	MMC Contribution Recovery	16 272,50	3 851,93	N/A
		12 078,58	**672,85**	**1 086,75**	**19 056,12**	**36 979,37**	**69 873,67**		**52 112,91**	**17 760,76**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	3 477,32	3 407,78	3 407,78	3 407,78	565 573,03	579 273,69	Fire Debtor	333 822,87	245 450,82	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	22,50	22,05	12,99	22,05	2 137,83	2 217,42	Fire Debtor	2 159,88	57,54	Interest to be included in Quarter 3 write-off report
38900004	GEORGE MUNICIPALITY	24 267,58	1 242,23	1 242,23	1 242,23	121 688,09	149 682,36	Contributions Task	24 267,58	125 414,78	
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	(17 501,10)	-	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	105,27	103,17	-	10 106,24	-	10 314,68	MMC Contribution Recovery to GRDM as per signed SLA t	10 209,41	105,27	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	(1 396,66)	-	N/A Account was paid twice by George Municipality
84000673	GEORGE MUNICIPALITY	5,69	5,58	-	-	546,60	557,87	Fire Debtor	302,68	255,19	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	3 495,31	3 425,40	3 425,40	3 425,40	422 652,50	436 424,01	Fire Debtor	335 549,42	100 874,59	New account issued
		12 461,43	**8 206,21**	**8 088,40**	**18 203,70**	**1 112 598,05**	**1 159 557,79**		**701 243,29**	**458 314,50**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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	36 911,48	1 124,63	-	-	-	38 036,11	Rental of Facilities	36 911,48	1 124,63	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	319,89	-	-	-	-	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	4 761,63	13,89	-	-	-	4 775,52	Health Certificates	4 761,63	13,89	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	216,68	212,35	212,35	212,35	24 081,70	24 935,43	Fire Debtor	20 801,13	4 134,30	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	7,37	7,22	-	707,44	-	722,03	Contributions Task	714,66	7,37	
84001188	HESSEQUA MUNICIPALITY	9,48	9,29	909,56	-	-	928,33	Contributions Task	909,56	18,77	
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)	
		42 226,53	**1 367,38**	**1 121,91**	**2 026,48**	**27 500,20**	**74 242,50**		**794 526,29**	**(720 283,79)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000669	KANNALAND MUNISIPALITEIT	-	-	-	-	-	-	Fire Debtor	-	-	No
37001111	KANNALAND MUNISIPALITEIT	9 152,36	8 969,31	8 969,31	8 969,31	1 563 936,64	1 599 996,93	Fire Debtor	878 626,39	721 370,54	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	321,94	315,50	315,50	315,50	42 470,30	43 738,74	Collab Licence Fee	7 514,80	36 223,94	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	1 185,59	1 161,88	1 161,88	1 161,88	169 830,16	174 501,39	Contributions Task	97 786,95	76 714,44	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	78,28	76,71	76,71	76,71	13 761,54	14 069,95	Fire Debtor	13 064,87	1 005,08	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	198,53	194,56	194,56	194,56	32 523,20	33 305,41	Fire Debtor	30 756,28	2 549,13	IGR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNICIPALITY	1 290,42	1 264,61	1 264,61	1 264,61	193 123,11	198 207,36	Shopsteward	13 017,86	185 189,50	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	581,47	569,84	569,84	569,84	102 222,66	104 513,65	Health Certificates	53 762,04	50 751,61	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	965,82	946,50	946,50	946,50	155 806,01	159 611,33	Collab Licence Fee	5 973,56	153 637,77	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	512,47	502,22	502,22	502,22	88 423,09	90 442,22	Waste Management	4 986,38	85 455,84	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	135,60	132,89	132,89	132,89	19 589,53	20 123,80	Fire Debtor	3 165,98	16 957,82	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	560,02	548,82	548,82	548,82	77 524,26	79 730,74	Fire Debtor	42 740,87	36 989,87	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	62,23	60,98	60,98	60,98	8 409,08	8 654,25	Fire Debtor	7 914,98	739,27	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	51,94	50,90	50,90	50,90	6 909,32	7 113,96	Fire Debtor	203,93	6 910,03	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	32,98	32,32	32,32	32,32	4 060,42	4 190,36	Fire Debtor	1 128,20	3 062,16	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	445,22	436,31	436,31	436,31	54 815,20	56 569,35	Fire Debtor	1 079,47	55 489,88	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 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000826	KANNALAND MUNICIPALITY	82,45	80,80	80,80	80,80	9 969,59	10 294,44	Fire Debtor	135,13	10 159,31	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	2,12	2,08	2,08	2,08	242,86	251,22	Fire Debtor	274,78	(23,56)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	11,75	11,52	11,52	11,52	1 331,04	1 377,35	Fire Debtor	1 085,75	291,60	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	11,24	11,02	11,02	11,02	1 261,59	1 305,89	Fire Debtor	1 660,57	(354,68)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	1,41	1,38	1,38	1,38	157,92	163,47	Fire Debtor	4 981,69	(4 818,22)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	2,86	2,81	2,81	2,81	318,15	329,44	Fire Debtor	3 321,12	(2 991,68)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	11,31	11,08	11,08	11,08	1 245,19	1 289,74	Fire Debtor	1 625,96	(336,22)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	17,30	16,95	16,95	16,95	1 886,48	1 954,63	Fire Debtor	2 191,61	(236,98)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	51,89	50,86	50,86	50,86	5 659,43	5 863,90	Fire Debtor	2 524,05	3 339,85	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	34,60	33,90	33,90	33,90	3 736,96	3 873,26	Fire Debtor	-	3 873,26	IGR Process initiated for signature - to be resubmitted
84000969	KANNALAND MUNICIPALITY	16,94	16,60	16,60	16,60	1 829,55	1 896,29	Fire Debtor	-	1 896,29	IGR Process initiated for signature - to be resubmitted
84000974	KANNALAND MUNICIPALITY	22,83	22,37	22,37	22,37	2 466,00	2 555,94	Fire Debtor	-	2 555,94	IGR Process initiated for signature - to be resubmitted
84000976	KANNALAND MUNICIPALITY	26,29	25,77	25,77	25,77	2 840,08	2 943,68	Fire Debtor	-	2 943,68	IGR Process initiated for signature - to be resubmitted
84000987	KANNALAND MUNICIPALITY	34,60	33,90	33,90	33,90	3 665,00	3 801,30	Fire Debtor	3 321,12	480,18	No - new account issued
84001039	KANNALAND MUNICIPALITY	15,07	14,77	14,77	14,77	1 535,62	1 595,00	Fire Debtor	1 446,70	148,30	No - new account issued
84001064	KANNALAND MUNICIPALITY	22,10	21,65	21,65	21,65	2 223,06	2 310,11	Fire Debtor	2 121,14	188,97	No - new account issued
84001063	KANNALAND MUNICIPALITY	27,68	27,13	27,13	27,13	2 793,06	2 902,13	Fire Debtor	2 657,41	244,72	No - new account issued
		15 967,31	**15 647,94**	**15 647,94**	**15 647,94**	**2 576 566,10**	**2 639 477,23**		**1 238 266,60**	**1 401 210,63**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	55,06	53,96	551,07	574,05	4 711,67	5 945,81	Contributions Task	4 711,67	1 234,14	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	296,54	290,61	284,01	290,61	28 176,84	29 338,61	Shopsteward	22 067,93	7 270,68	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	769,79	754,40	742,92	51 382,24	22 517,85	76 167,20	MMC Contribution Recovery	21 626,18	54 541,02	N/A
84001057	KNYSNA MUNICIPALITY	657,98	644,82	644,82	644,82	66 390,40	68 982,84		63 166,30	5 816,54	
84001084	KNYSNA MUNICIPALITY	590,33	578,53	578,53	578,53	58 407,59	60 733,51		56 672,00	4 061,51	
		2 369,70	**2 322,32**	**2 801,35**	**53 470,25**	**180 204,35**	**241 167,97**		**168 244,08**	**72 923,89**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000809	MOSSELBAY MUNISIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	N/A
84000215	MOSSELBAY MUNICIPALITY	5,34	5,23	5,23	-	512,12	527,92	Shopsteward	512,12	15,80	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	468,81	454,79	428,28	44 122,59	-	45 474,47	MMC Contribution Recovery to GRDM as per signed SLA	44 122,59	1 351,88	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	34 500,00	-	-	527,91	0,01	35 027,92	TaskContribution 2024 2025	34 500,00	527,92	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	47,86	46,90	46,90	46,90	4 781,64	4 970,20	Fire Services	4 594,04	376,16	
		35 022,01	**506,92**	**480,41**	**44 697,40**	**5 293,77**	**86 000,51**	-	**89 968,05**	**(3 967,54)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37000687	MUNISIPALITEIT OUDTSHOORN	-	-	-	-	-	-	Fire Debtor	-	-	N/A
38900010	OUDTSHOORN MUNISIPALITEIT	23 000,00	-	-	-	-	23 000,00	Contributions Task	23 000,00	-	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	10 191,62	9 987,79	9 987,79	9 987,79	1 555 445,56	1 595 600,55	Fire Debtor	978 395,78	617 204,77	IGR approval obtained & files submitted for recovery
84000556	OUDTSHOORN MUNICIPALITY	23,86	23,39	-	2 290,76	-	2 338,01	MMC Contribution Recovery to GRDM as per signed SLA	-	2 338,01	N/A - interest was written-off
84000636	OUDTSHOORN MUNICIPALITY	2 522,70	2 472,25	2 472,25	2 472,25	346 064,01	356 003,46	Fire Debtor	242 179,20	113 824,26	IGR approval obtained & files submitted for recovery
84000919	OUDTSHOORN MUNICIPALITY	49,23	48,25	48,25	48,25	5 471,53	5 665,51	Fire Debtor	4 726,16	939,35	No new account issued
		35 787,41	**12 531,68**	**12 508,29**	**15 139,10**	**1 907 675,44**	**1 983 641,92**		**1 249 335,53**	**734 306,39**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	2 684,54	-	-	-	-	2 684,54	Contributions Task	2 684,54	-	No
		2 684,54	**-**	**-**	**-**	**-**	**2 684,54**		**2 684,54**	**-**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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	36 523,45	35 792,98	35 792,98	35 792,98	6 417 462,36	6 561 364,75	Fire Debtor	3 506 251,54	3 055 113,21	Matter was escalated via the GRDM Office of the Executive Mayor to the Deputy Minister of Energy
84000381	ESKOM	8 416,78	8 248,44	8 248,44	8 248,44	1 114 016,45	1 147 178,55	Fire Debtor	1 589 503,01	(442 324,46)	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	22,64	22,19	22,19	2 173,44	-	2 240,46		2 173,44	67,02	
		44 962,87	**44 063,61**	**44 063,61**	**46 214,86**	**8 669 888,95**	**8 849 193,90**		**5 667 133,06**	**3 182 060,84**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	1 689,11	1 655,32	1 655,32	1 655,32	239 751,68	246 406,75	Fire Debtor	162 154,11	84 252,64	IGR process to be initiated in March 2025
		1 689,11	**1 655,32**	**1 655,32**	**1 655,32**	**239 751,68**	**246 406,75**		**162 154,11**	**84 252,64**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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 August 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	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	(441 180,38)	-	-	-	-	(441 180,38)	Medical Debtor	(441 180,38)	-	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
		(441 180,38)	**-**	**-**	**-**	**-**	**(441 180,38)**		**(441 180,38)**	**-**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	1 115,35	1 093,04	1 093,04	1 093,04	158 312,41	162 706,88	Fire Debtor	107 073,36	55 633,52	No - discussion in process with institution
84000629	DFFE	311,12	304,90	304,90	304,90	42 284,16	43 509,98	Fire Debtor	29 867,80	13 642,18	No - discussion in process with institution
84000799	DFFE	2 024,30	1 983,81	1 983,81	1 983,81	249 231,17	257 206,90	Fire Debtor	194 332,28	62 874,62	No - discussion in process with institution
84000800	DFFE	164,90	161,60	161,60	161,60	20 301,98	20 951,68	Fire Debtor	15 829,95	5 121,73	No - discussion in process with institution
84001043	DFFE	8 470,44	8 301,03	8 301,03	8 301,03	854 667,08	888 040,61	Fire Debtor	813 161,93	74 878,68	
84000854	DFFE	131,92	129,28	129,28	129,28	15 661,11	16 180,87	Fire Debtor	12 663,96	3 516,91	No - discussion in process with institution
		12 218,03	**11 973,66**	**11 973,66**	**11 973,66**	**1 340 457,91**	**1 388 596,92**		**1 172 929,28**	**215 667,64**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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 August 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	3 363,48	322 894,12	-	-	-	326 257,60	Waste	1 720 719,12	(1 394 461,52)	New Account issued in June 2025
		3 363,48	**322 894,12**	**-**	**-**	**-**	**326 257,60**		**1 720 719,12**	**(1 394 461,52)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	2 263,02	2 217,76	2 217,76	2 217,76	278 623,56	287 539,86	Fire Debtor	217 250,31	70 289,55	N/A - awaiting payment
		2 263,02	**2 217,76**	**2 217,76**	**2 217,76**	**278 623,56**	**287 539,86**		**217 250,31**	**70 289,55**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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 August 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	11,45	11,22	11,22	11,22	1 099,19	1 144,30		941,61	202,69	
84001224	WESTERN CAPE PROVINCIAL AMBULA	11,45	11,22	11,22	11,22	1 099,19	1 144,30		941,61	202,69	
		22,90	**22,44**	**22,44**	**22,44**	**2 198,38**	**2 288,60**		**1 883,22**	**405,38**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	887,35	869,61	869,61	869,61	105 346,54	108 842,72	Fire Debtor	85 185,86	23 656,86	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	2 364,98	2 317,68	2 317,68	2 317,68	262 843,60	272 161,62	Fire Debtor	227 037,80	45 123,82	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000924	CAPE NATURE	-	-	-	-	-	-	Fire Debtor	-	-	No - new account issued
84001073	CAPE NATURE	204,69	200,59	200,59	200,59	20 452,24	21 258,70	Fire Debtor	19 649,88	1 608,82	
84001250	CAPE NATURE L GUNGULUZA	9,81	9,61	941,61	-	-	961,03	Fire Debtor	941,61	19,42	
84001074	CAPE NATURE	737,92	723,16	723,16	723,16	73 732,64	76 640,04	Fire Debtor	70 840,00	5 800,04	
		4 204,75	**4 120,65**	**5 052,65**	**4 111,04**	**462 375,02**	**479 864,11**	-	**403 655,15**	**76 208,96**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	203,70	199,63	199,63	199,63	22 003,59	22 806,18	Fire Debtor	19 555,09	3 251,09	No - new account issued due for payment
		203,70	**199,63**	**199,63**	**199,63**	**22 003,59**	**22 806,18**	-	**19 555,09**	**3 251,09**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	11 903,87	513,19	513,19	513,19	38 771,30	52 214,74	Fire Debtor	11 903,87	40 310,87	No - new account issued due for payment
		11 903,87	**513,19**	**513,19**	**513,19**	**38 771,30**	**52 214,74**	-	**11 903,87**	**40 310,87**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 August 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 August 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84001238	SENTRAAL-KAROO DM	-	-	320,03	-	-	320,03	MMC	320,03	-	
		-	**-**	**320,03**	**-**	**-**	**320,03**		**320,03**	**-**	

Section 5 – Creditors' analysis

Supporting Table SC4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	787	83	–	1	–	–	42	771	1 685	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**787**	**83**	**–**	**1**	**–**	**–**	**42**	**771**	**1 685**	**–**

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 August 2026	Movements for the month			Balance as at 31 August 2026	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
						Month	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 - M02 August

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	199 415	–	80 604	84 968	(4 364)	-5,1%	199 415
Local Government Equitable Share		–	193 449	193 449	–	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	(1 200)	-100,0%	1 200
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	1 774	1 774	–	–	443	(443)	-100,0%	1 774
Rural Road Asset Management Systems Grant		–	2 958	2 992	–	–	2 076	(2 076)	-100,0%	2 992
Provincial Government:		–	1 230	1 376	–	–	24	(24)	-100,0%	1 376
Capacity Building		–	1 230	1 376	–	–	24	(24)	-100,0%	1 376
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	–	200 611	200 791	–	80 604	84 992	(4 388)	-5,2%	200 791
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	2 500	5 500	–	–	500	(500)	-100,0%	5 500
Infrastructure		–	–	–	–	–	–	–		–
Infrastructure		–	–	–	–	–	–	–		–
Capacity Building		–	2 500	5 500	–	–	500	(500)	-100,0%	5 500
Capacity Building								–		
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	2 500	5 500	–	–	500	(500)	-100,0%	5 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	203 111	206 291	–	80 604	85 492	(4 888)	-5,7%	206 291

7.2 Supporting Table SC19

DC4 Garden Route - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M02 August

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	195 770	196 155	18 121	30 122	26 668	3 454	13,0%	196 155
Local Government Equitable Share		–	189 838	190 189	17 760	29 707	25 865	3 842	14,9%	190 189
Energy efficiency and demand side management grant		–	–	–	–	–	–	–		–
Local government financial management grant		–	1 200	1 200	16	52	73	(21)	-28,7%	1 200
Municipal systems improvement grant		–	–	–	–	–	–	–		–
Public transport network grant		–	–	–	–	–	–	–		–
Expanded public works programme integrated grant		–	1 774	1 774	128	108	296	(188)	-63,4%	1 774
Rural roads assets management systems grant		–	2 958	2 992	217	255	435	(180)	-41,3%	2 992
Provincial Government:		–	2 412	51 547	9 529	18 439	8 316	10 123	121,7%	51 547
Infrastructure		–	–	48 567	9 515	18 412	8 095	10 317	127,5%	48 567
Capacity Building		–	2 412	2 980	14	27	221	(194)	-87,7%	2 980
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	21 751	21 751	971	1 412	1 470	(59)	-4,0%	21 751
Other Grants Received (Monetary)		–	21 751	21 751	971	1 412	1 470	(59)	-4,0%	21 751
Other Grants Received (In Kind)		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	219 933	269 453	28 620	49 972	36 454	13 518	37,1%	269 453
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Capacity Building		–	2 500	5 500	–	–	500	(500)		5 500
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	269 453	28 620	49 972	36 454	13 518	37,1%	269 453

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 - M02 August

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	837	1 636	1 503	132	9%	10 050
Cell phone Allowance		–	1 045	1 045	88	172	185	(13)	-7%	1 045
Housing Allowance		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	1 055	1 055	30	61	167	(107)	-64%	1 055
Travelling Allowance		–	1 742	1 742	217	424	240	184	77%	1 742
Total Allowances and Service Related Benefits		-	**13 893**	**13 893**	**1 172**	**2 293**	**2 095**	**197**	9%	**13 893**
Social Contributions										
Medial Aid Benefits		–	146	146	11	26	23	2	9%	146
Pension Fund Contributions		–	588	588	35	71	45	26	57%	588
Total Social Contributions		-	**734**	**734**	**47**	**96**	**68**	**28**	40%	**734**
Total Councillors		-	**14 627**	**14 627**	**1 218**	**2 389**	**2 164**	**225**	10%	**14 627**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		–	5 179	5 179	2 022	2 464	535	1 929	361%	5 179
Bonuses		–	1 411	1 411	–	–	112	(112)	-100%	1 411
Allowance								–		
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3	–	273	273	23	34	46	(12)	-26%	273
Housing Benefits	3	–	106	106	5	10	–	10	#DIV/0!	106
Travel or Motor Vehicle	3	–	2 923	2 923	358	741	137	604	439%	2 923
Total Allowance		-	**3 303**	**3 303**	**386**	**785**	**183**	**602**	329%	**3 303**
Service Related Benefits										
Acting	3	–	114	114	–	–	19	(19)	-100%	114
Long Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		-	**114**	**114**	-	-	**19**	**(19)**	-100%	**114**
Total Salaries and Allowances		-	**10 007**	**10 007**	**2 408**	**3 249**	**849**	**2 400**	283%	**10 007**
Social Contributions										
Bargaining Council		–	0	0	0	0	0	0	77%	0
Group Life Insurance		–	121	121	8	19	20	(1)	-6%	121
Medical		–	261	261	18	42	24	19	79%	261
Pension		–	452	452	49	98	41	57	140%	452
Unemployment Insurance		–	9	9	0	0	1	(0)	-53%	9
Total Social Contributions		-	**843**	**843**	**75**	**159**	**85**	**74**	87%	**843**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE								–		
Sub Total - Senior Managers of Municipality		-	**10 850**	**10 850**	**2 483**	**3 408**	**934**	**2 474**	265%	**10 850**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		–	97 257	121 421	15 668	30 430	17 528	12 902	74%	121 421
Bonuses		–	9 616	9 659	148	148	245	(97)	-40%	9 659
Allowance										
Cellular and Telephone	3	–	95	107	17	27	13	13	101%	107
Housing Benefits	3	–	1 401	1 842	198	400	290	110	38%	1 842
Travel or Motor Vehicle	3	–	10 727	11 892	1 083	2 144	1 722	422	25%	11 892
Voluntary Work								–		
Total Allowance		-	**12 223**	**13 841**	**1 298**	**2 571**	**2 025**	**546**	27%	**13 841**
Service Related Benefits										
Acting	3	–	424	450	46	46	95	(49)	-52%	450
Bonus	3	–	100	100	–	–	5	(5)	-100%	100
Leave Pay	3	–	3 613	3 700	393	269	834	(564)	-68%	3 700
Long Service Award		–	745	745	127	127	124	3	3%	745
Overtime		–	2 738	2 910	238	149	462	(312)	-68%	2 910
Standby Allowance	3	–	1 370	1 370	121	121	175	(54)	-31%	1 370
Long Term Service Award		–	–	27	27	27	27	(0)	0%	27
Total Service Related Benefits		-	**8 990**	**9 302**	**953**	**741**	**1 722**	**(981)**	-57%	**9 302**
Total Salaries and Allowances		-	**128 086**	**154 223**	**18 068**	**33 890**	**21 520**	**12 370**	57%	**154 223**
Social Contributions										
Bargaining Council		–	39	82	8	14	22	(8)	-36%	82
Group Life Insurance		–	2 800	3 456	344	693	538	155	29%	3 456
Medical		–	17 588	21 766	1 948	3 876	3 479	397	11%	21 766
Pension		–	18 999	23 979	2 446	4 924	3 760	1 164	31%	23 979
Unemployment Insurance		–	635	1 050	104	201	175	26	15%	1 050
Total Social Contributions		-	**40 061**	**50 335**	**4 849**	**9 709**	**7 974**	**1 735**	22%	**50 335**
Post-retirement Benefit	6									
Medical		–	6 762	6 762	–	–	1 127	(1 127)	-100%	6 762
Total Post-retirement Benefit		-	**6 762**	**6 762**	-	-	**1 127**	**(1 127)**		**6 762**
Sub Total - Other Municipal Staff		-	**174 909**	**211 320**	**22 917**	**43 600**	**30 621**	**12 979**		**211 320**
% increase	4									
Total Parent Municipality		-	**200 386**	**236 797**	**26 618**	**49 396**	**33 719**	**15 678**	46%	**236 797**

Remuneration related expenditure for the month ended 31 August 2026 amounted to R26,618,321.

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 I UMASIPALA WESITHILI I 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:	04 September 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 August 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 2026/09/09