



2026/2027
FINANCIAL YEAR

MFMA S71 - MONTHLY FINANCIAL MONITORING REPORT

M03: 30 September 2026



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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDA – Year to Date Actual.

YTDB – Year to Date Budget.

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

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

Section 2 – Executive summary

2.1 Introduction

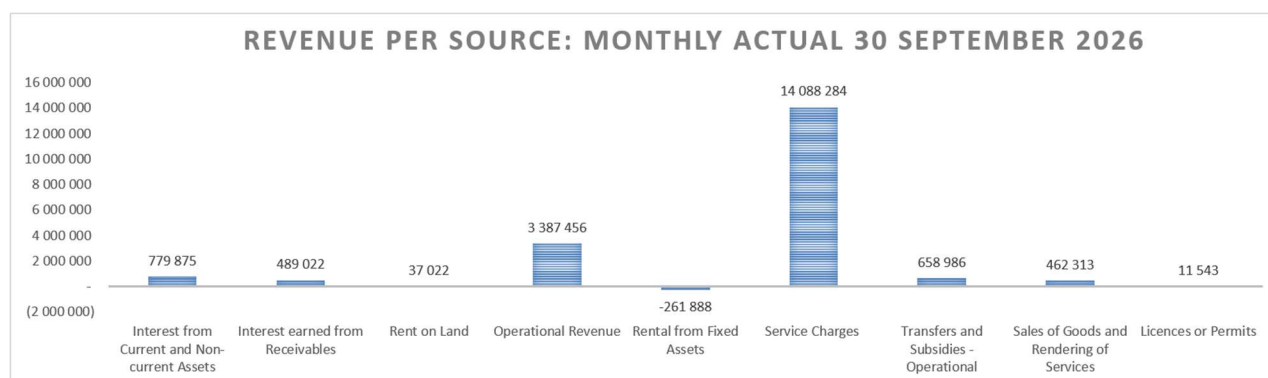
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

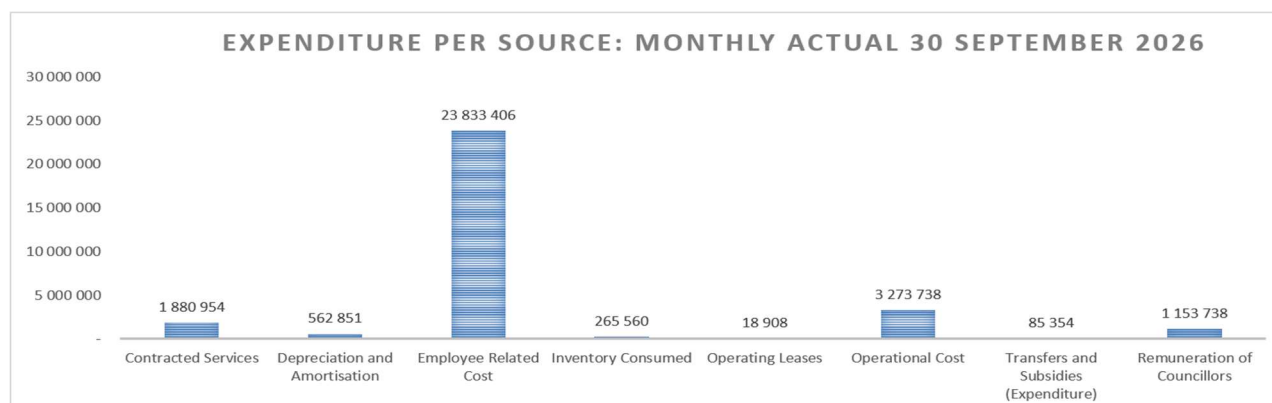
Revenue by source

The total revenue received for the month ended 30 September 2026 amounted to **R19,652,613 (YTDA: R135,444,923 and YTDB: R127,649,950)** which represents **5%** of the total adjusted budgeted figure of **R377,575,427 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 30 September 2026 amounted to **R31,074,508 (YTDA: R91,244,651 and YTDB: R80,339,564)** with a total adjusted budgeted figure of **R371,521,420 (including Roads)**. The operational expenditure for the month is **8%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R24,987,144 (80% of the monthly expenditure)**.



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R69,987,388**. Capital expenditure of **R64,774,532 (including orders)** was recorded for the period ended 30 September 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 R63,933,388). Construction commenced to the end of the 2022/2023 financial year.

CAPITAL BUDGET SPENDING AS AT 30 SEPTEMBER 2026							
Number	Description	Funding source	Budget	Expenditure	Orders	Available	% Spent
1	Borehole Water Pump (Calitzdorp Hot Springs)	Own revenue	21 604	21 603	-	1	100%
2	Printers	Own revenue	18 000	-	-	18 000	0%
3	Furniture / Equipment (Insurance Refunds)	Own revenue	145 000	-	-	145 000	0%
4	LDV Off Road 4x4 vehicle	Grant	1 000 000	-	735 468	264 532	74%
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	4 261	-	739	85%
8	Hard Drive Docking Station	Own revenue	1 998	-	1 998	1	100%
9	Finger Scanners	Own revenue	28 000	-	-	28 000	0%
10	Magnetic Locks	Own revenue	3 200	-	-	3 200	0%
11	No touch exit buttons	Own revenue	2 000	-	-	2 000	0%
12	Security Doors	Own revenue	27 600	-	-	27 600	0%
13	Impact Drill	Own revenue	2 095	-	2 095	-	100%
14	Laptops	Own revenue	283 865	-	62 634	221 231	22%
15	Network Switch	Own revenue	9 083	-	9 083	0	100%
16	External Hard Drive	Own revenue	2 555	-	2 554	1	100%
17	Building of Disaster Management Store	Grant	3 000 000	-	-	3 000 000	0%
18	Landfill Site: PPE	Borrowing	63 933 388	26 706 642	37 226 746	0	100%
			69 987 388	26 733 955	38 040 577	5 212 856	93%

Refer to page 20 for detail on capital budget progress.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

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

Conclusion

Detailed analysis of the municipal performance for the month ended 30 September 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 - M03 September

Description	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									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	29 040	29 040	14 088	14 088	7 260	6 828	94%	29 040
Investment revenue	–	7 931	7 931	780	1 514	1 983	(468)	-24%	7 931
Transfers and subsidies - Operational	–	223 544	224 146	659	85 303	90 550	(5 247)	(0)	224 146
Other own revenue	–	62 391	110 958	4 125	34 539	27 107	7 432	27%	110 958
Total Revenue (excluding capital transfers and contributions)	–	322 907	372 075	19 653	135 445	126 900	8 545	7%	372 075
Employee costs	–	185 758	222 169	23 833	70 841	49 880	20 961	42%	222 169
Remuneration of Councillors	–	14 627	14 627	1 154	3 542	3 233	310	10%	14 627
Depreciation, amortisation and impairment	–	8 064	8 064	563	2 207	2 016	191	9%	8 064
Interest, Dividends and Rent on Land	–	88	88	–	–	22	(22)	-100%	88
Inventory consumed and bulk purchases	–	3 053	4 821	266	503	612	(110)	-18%	4 821
Transfers and subsidies	–	769	1 146	85	85	423	(338)	-80%	1 146
Other expenditure	–	109 992	120 606	5 174	14 066	24 154	(10 088)	-42%	120 606
Total Expenditure	–	322 353	371 521	31 075	91 245	80 340	10 905	14%	371 521
Surplus/(Deficit)	–	554	554	(11 422)	44 200	46 560	(2 360)	-5%	554
Transfers and subsidies - capital (monetary allocations)	–	2 500	5 500	–	–	750	(750)	-100%	5 500
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	3 054	6 054	(11 422)	44 200	47 310	(3 110)	-7%	6 054
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	3 054	6 054	(11 422)	44 200	47 310	(3 110)	-7%	6 054
Capital expenditure & funds sources									
Capital expenditure	–	66 987	69 987	13 841	26 734	33 582	(6 848)	-20%	69 987
Capital transfers recognised	–	2 500	5 500	–	–	3 250	(3 250)	-100%	5 500
Borrowing	–	63 933	63 933	13 815	26 707	29 931	(3 224)	-11%	63 933
Internally generated funds	–	554	554	26	27	401	(374)	-93%	554
Total sources of capital funds	–	66 987	69 987	13 841	26 734	33 582	(6 848)	-20%	69 987
Financial position									
Total current assets	–	186 727	186 356		187 043				186 356
Total non current assets	–	352 844	356 617		411 069				356 617
Total current liabilities	–	63 197	63 393		206 595				63 393
Total non current liabilities	–	261 941	261 926		166 319				261 926
Community wealth/Equity	–	214 433	217 654		225 197				217 654
Cash flows									
Net cash from (used) operating	–	(18 375)	(14 971)	(48 538)	(70 676)	42 300	112 975	267%	(14 971)
Net cash from (used) investing	–	(1 711)	(44 711)	(15 889)	(31 293)	(27 263)	4 030	-15%	(44 711)
Net cash from (used) financing	–	14 112	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	133 195	14 240	26 938	(10 604)	88 959	99 563	112%	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	27 757	10 120	22 133	8 293	17 687	6 111	8 140	58 296	158 537
Creditors Age Analysis									
Total Creditors	201	77	–	–	1	–	–	813	1 093

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) - M03 September

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										
<i>Governance and administration</i>		-	149 838	154 363	1 639	52 048	57 835	(5 788)	-10%	154 363
Executive and council		-	67 891	68 344	808	28 827	28 468	359	1%	68 344
Finance and administration		-	81 947	86 019	831	23 221	29 368	(6 147)	-21%	86 019
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	85 861	89 007	482	29 441	32 384	(2 943)	-9%	89 007
Community and social services		-	12 429	15 575	23	3 981	4 776	(795)	-17%	15 575
Sport and recreation		-	8 279	8 279	296	456	1 601	(1 145)	-72%	8 279
Public safety		-	28 493	28 493	30	10 046	10 946	(900)	-8%	28 493
Housing		-	-	-	-	-	-	-	-	-
Health		-	36 660	36 660	132	14 958	15 061	(103)	-1%	36 660
<i>Economic and environmental services</i>		-	46 343	90 841	3 444	37 048	25 935	11 114	43%	90 841
Planning and development		-	42 232	42 232	597	6 881	12 718	(5 837)	-46%	42 232
Road transport		-	3 940	48 437	2 823	30 112	13 194	16 918	128%	48 437
Environmental protection		-	171	171	23	55	22	33	148%	171
<i>Trading services</i>		-	41 876	41 876	14 088	16 288	10 870	5 417	50%	41 876
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	41 876	41 876	14 088	16 288	10 870	5 417	50%	41 876
<i>Other</i>	4	-	1 489	1 489	-	620	625	(5)	-1%	1 489
Total Revenue - Functional	2	-	325 407	377 575	19 653	135 445	127 650	7 795	6%	377 575
Expenditure - Functional										
<i>Governance and administration</i>		-	165 189	165 189	10 412	35 467	34 462	1 005	3%	165 189
Executive and council		-	65 572	65 572	3 115	12 380	13 595	(1 215)	-9%	65 572
Finance and administration		-	95 770	95 770	6 933	22 077	19 967	2 110	11%	95 770
Internal audit		-	3 847	3 847	365	1 010	900	109	12%	3 847
<i>Community and public safety</i>		-	89 462	89 609	6 386	18 706	20 609	(1 903)	-9%	89 609
Community and social services		-	10 975	11 122	785	2 218	2 562	(344)	-13%	11 122
Sport and recreation		-	9 831	9 831	571	1 599	2 166	(567)	-26%	9 831
Public safety		-	27 493	27 493	1 879	5 796	6 514	(718)	-11%	27 493
Housing		-	-	-	-	-	-	-	-	-
Health		-	41 163	41 163	3 152	9 093	9 367	(274)	-3%	41 163
<i>Economic and environmental services</i>		-	25 921	74 943	12 851	33 768	17 460	16 308	93%	74 943
Planning and development		-	17 659	17 659	2 162	3 684	3 563	121	3%	17 659
Road transport		-	3 940	52 962	10 366	29 037	12 819	16 218	127%	52 962
Environmental protection		-	4 322	4 322	323	1 047	1 078	(31)	-3%	4 322
<i>Trading services</i>		-	40 292	40 292	1 356	2 957	7 495	(4 538)	-61%	40 292
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	40 292	40 292	1 356	2 957	7 495	(4 538)	-61%	40 292
<i>Other</i>		-	1 489	1 489	69	347	313	34	11%	1 489
Total Expenditure - Functional	3	-	322 353	371 521	31 075	91 245	80 340	10 905	14%	371 521
Surplus/ (Deficit) for the year		-	3 054	6 054	(11 422)	44 200	47 310	(3 110)	-0,065739	6 054

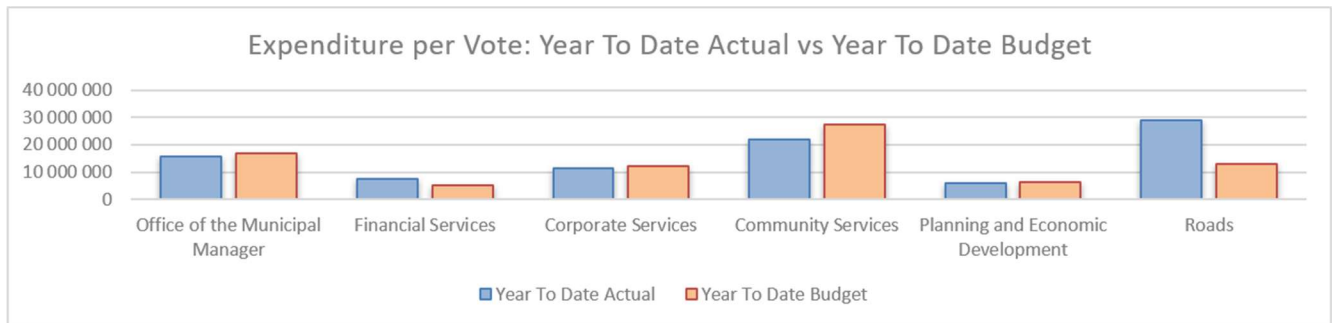
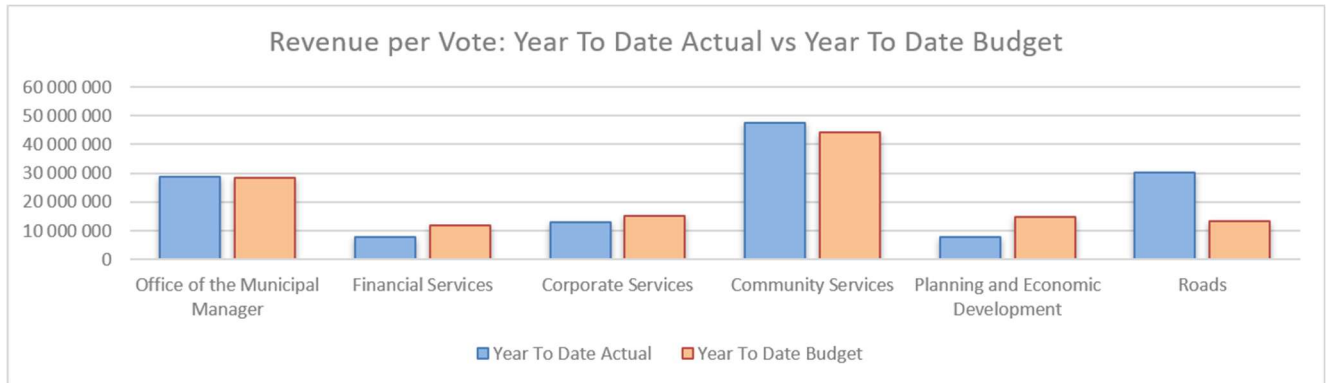
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote 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										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	67 891	68 344	808	28 827	28 468	359	1,3%	68 344
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		–	31 291	33 327	505	7 806	11 837	(4 031)	-34,1%	33 327
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	34 891	36 927	316	9 179	12 627	(3 448)	-27,3%	36 927
Vote 6 - Corporate Services (cont)		–	10 104	10 104	10	3 877	2 526	1 351	53,5%	10 104
Vote 7 - Community Services		–	53 520	56 520	156	21 298	22 178	(880)	-4,0%	56 520
Vote 8 - Community Services (cont)		–	71 770	71 916	14 141	26 389	21 875	4 513	20,6%	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	843	3 525	2 586	939	36,3%	8 223
Vote 11 - Planning and Economic Development(cont2)		–	42 289	42 289	50	3 811	11 733	(7 922)	-67,5%	42 289
Vote 12 - Roads		–	3 940	48 437	2 823	30 112	13 194	16 918	128,2%	48 437
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	325 407	377 575	19 653	135 445	127 650	7 795	6,1%	377 575
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	70 456	70 456	3 376	13 265	14 661	(1 396)	-9,5%	70 456
Vote 2 - Office of the Municipal Manager (cont)		–	8 706	8 706	802	2 315	2 061	254	12,3%	8 706
Vote 3 - Financial Services		–	19 027	19 027	2 070	5 747	3 957	1 790	45,2%	19 027
Vote 4 - Financial Services (cont)		–	5 192	5 192	555	1 683	1 097	586	53,4%	5 192
Vote 5 - Corporate Services		–	25 499	25 499	1 209	3 445	5 894	(2 448)	-41,5%	25 499
Vote 6 - Corporate Services (cont)		–	31 105	31 105	2 826	7 870	6 153	1 717	27,9%	31 105
Vote 7 - Community Services		–	56 069	56 069	4 294	12 368	12 362	6	0,1%	56 069
Vote 8 - Community Services (cont)		–	71 980	72 127	3 452	9 495	14 944	(5 449)	-36,5%	72 127
Vote 9 - Planning and Economic Development		–	2 888	2 888	(608)	741	663	78	11,8%	2 888
Vote 10 - Planning and Economic Development (cont)		–	15 925	15 925	1 021	2 807	3 380	(572)	-16,9%	15 925
Vote 11 - Planning and Economic Development(cont2)		–	11 566	11 566	1 711	2 470	2 349	121	5,2%	11 566
Vote 12 - Roads		–	3 940	38 922	7 191	20 777	9 389	11 388	121,3%	38 922
Vote 13 - Roads (cont)		–	–	14 040	3 175	8 260	3 431	4 830	140,8%	14 040
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	322 353	371 521	31 075	91 245	80 340	10 905	13,6%	371 521
Surplus/ (Deficit) for the year	2	–	3 054	6 054	(11 422)	44 200	47 310	(3 110)	-6,6%	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):



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) - M03 September

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - MoS September										
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										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management	-	29 040	29 040	14 088	14 088	7 260	6 828	94%	29 040	
Sale of Goods and Rendering of Services	-	24 561	24 561	462	2 108	5 610	(3 502)	-62%	24 561	
Agency services	-	-	4 525	-	-	1 131	(1 131)	-100%	4 525	
Interest								-		
Interest earned from Receivables	-	8 033	8 033	489	1 597	1 908	(312)	-16%	8 033	
Interest from Current and Non Current Assets	-	7 931	7 931	780	1 514	1 983	(468)	-24%	7 931	
Dividends								-		
Rent on Land	-	736	736	37	136	184	(48)	-26%	736	
Rental from Fixed Assets	-	1 739	1 739	(262)	(78)	435	(513)	-118%	1 739	
Licence and permits	-	171	171	12	24	22	2	11%	171	
Special rating levies								-		
Construction Contract Revenue								-		
Development Charges								-		
Operational Revenue	-	1 875	45 918	3 387	30 743	11 498	19 245	167%	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	659	85 303	90 550	(5 247)	-6%	224 146	
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Fixed and Intangible Assets	-	25 276	25 276	-	9	6 319	(6 310)	-100%	25 276	
Other Gains	-	-	-	-	-	-	-	-	-	
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		-	322 907	372 075	19 653	135 445	126 900	8 545	7%	372 075
Expenditure By Type										
Employee related costs		-	185 758	222 169	23 833	70 841	49 880	20 961	42%	222 169
Remuneration of councillors		-	14 627	14 627	1 154	3 542	3 233	310	10%	14 627
Bulk purchases - electricity								-		
Inventory consumed	-	3 053	4 821	266	503	612	(110)	-18%	4 821	
Debt impairment	-	4 000	4 000	-	-	1 000	(1 000)	-100%	4 000	
Depreciation, amortisation and impairment	-	8 064	8 064	563	2 207	2 016	191	9%	8 064	
Interest, Dividends and Rent on Land	-	88	88	-	-	22	(22)	-100%	88	
Contracted services	-	52 569	53 584	1 881	3 717	9 571	(5 854)	-61%	53 584	
Transfers and subsidies	-	769	1 146	85	85	423	(338)	-80%	1 146	
Irrecoverable debts written off	-	3 000	3 000	-	-	750	(750)	-100%	3 000	
Operational costs	-	47 366	56 965	3 293	10 349	12 069	(1 720)	-14%	56 965	
Disposal of Fixed and Intangible Assets	-	172	172	-	-	43	(43)	-100%	172	
Other Losses	-	2 885	2 885	-	-	721	(721)	-100%	2 885	
Total Expenditure		-	322 353	371 521	31 075	91 245	80 340	10 905	14%	371 521
Surplus/(Deficit)		-	554	554	(11 422)	44 200	46 560	(2 360)	(0)	554
Transfers and subsidies - capital (monetary allocations)										
		-	2 500	5 500	-	-	750	(750)	(0)	5 500
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	3 054	6 054	(11 422)	44 200	47 310	(3 110)	(0)	6 054
Income Tax								-		
Surplus/(Deficit) after income tax		-	3 054	6 054	(11 422)	44 200	47 310	(3 110)	(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	(11 422)	44 200	47 310	(3 110)	(0)	6 054
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	3 054	6 054	(11 422)	44 200	47 310	(3 110)	(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 - September 2026	Monthly actual - September 2025	Percentage increase/ (decrease)	Comment
Interest from Current and Non-current Assets	779 875	1 552 849	-50%	Interest as derived from the bank balance and investments/ call accounts at maturity date was lower than the previous year.
Interest earned from Receivables	489 022	606 971	-19%	Lower cash balances available resulted in lower interest received.
Rent on Land	37 022	49 467	-25%	Interest on overdue debtor accounts.
				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	3 387 456	37 313 163	-91%	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. A correction journal was processed which resulted in the lower Operational Revenue reflected.
Rental from Fixed Assets	(261 888)	106 069	-347%	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. A correction journal was processed which resulted in the negative revenue reflected for the period. Further correcting journals to be processed.
Service Charges	14 088 284	1 105 000	1175%	A correction journal will be processed to correct the revenue under Service Charges incorrectly allocated.
Transfers and Subsidies - Operational	658 986	1 199 921	-45%	Recognition of grant revenue based on the expenditure incurred.
Sales of Goods and Rendering of Services	462 313	262 013	76%	Due to an increase in income from Camping Fees and Health Services.
Licences or Permits	11 543	6 538	77%	Variance is not significant.
Grand Total	19 652 613	42 201 993	-53%	

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	1 514 457	1 982 820	76%	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	1 596 791	1 908 327	84%	Interest on overdue debtor accounts lower than anticipated to date.
Rent on Land	135 988	183 966	74%	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	30 742 812	11 498 033	267%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred. The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised. The apparent variance is due to the method used by the financial system to calculate the Year-to-Date Budget (YTDB). While the roads budget is phased up to October 2026 (four months), the system calculates the YTDB as the total annual budget divided by 12 and multiplied by 3 months, resulting in a lower YTDB amount than the actual budget allocation for the period.
Rental from Fixed Assets	(78 032)	434 658	-18%	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. A journal was processed which resulted in the negative revenue reflected. Further corrections will be processed to correct the year-to-date amount.
Sales of Goods and Rendering of Services	2 107 982	5 609 861	38%	Majority relates to income from 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.
Service Charges	14 088 284	7 260 000	194%	A correction journal will be processed to correct the revenue incorrectly allocated under Service Charges.
Licences or Permits	24 390	21 990	111%	Monetary difference is not significant.
Transfers and Subsidies - Operational	85 303 262	90 550 077	94%	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	135 435 935	119 449 732	113%	

Interest from Current and Non-current Assets:

The interest from Current and Non-current Assets for the month ended 30 September 2026 amounts to R779,875 (YTDA: R1,514,457 and YTDB: R1,982,820). 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 30 September 2026 amounts to R489,022 (YTDA: R1,596,791 and YTDB: R1,908,327). Interest on overdue debtor accounts were lower than anticipated to date.

Rent on Land:

The income received from rental on land amounts to R37,022 for the month ended 30 September 2026 (YTDA: R135,988 and YTDB: R183,966). 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 R3,387,456 for the month ended 30 September 2026 (YTDA: R30,742,812 and YTDB: R11,498,033). 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 Roads function is performed on a month-to-month basis until the transfer to DOI is finalised. The apparent variance is due to the method used by the financial system to calculate the Year-to-Date Budget (YTDB). While the roads budget is phased up to October 2026 (four months), the system calculates the YTDB as the total annual budget divided by 12 and multiplied by 3 months, resulting in a lower YTDB amount than the actual budget allocation for the period.

Rental from Fixed Assets of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 September 2026 amounts to -R261,888 (YTDA: -R78,032 and YTDB: R434,658). 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.

A journal was processed which resulted in the negative revenue reflected. Further corrections will be processed to correct the year-to-date amount.

Sales of Goods and Rendering of Services:

The income for Sales of Goods and Rendering of Services reported for the month ended 30 September 2026 amounts to R462,313 (YTDA: R2,107,982 and YTDB: R5,609,861). 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 - September 2026	Monthly actual - September 2025	Percentage increase/ (decrease)	Comment
Contracted Services	1 880 954	1 476 437	27%	Due to an increase in the following Contracted Services categories (majority relates to the regional landfill site project): - Consultants and Professional Services - Outsourced Services
Depreciation and Amortisation	562 851	621 034	-9%	Depreciation based on the municipality's asset base during the reporting period.
Employee Related Cost	23 833 406	23 982 639	-1%	The decrease is due to current vacancies.
Inventory Consumed	265 560	6 463 107	-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	18 908	-	N/A	Monetary difference is not significant.
Operational Cost	3 273 738	6 697 153	-51%	The decrease is due to the transfer of the operational expenditure of the Roads function.
Remuneration of Councillors	1 153 738	1 165 474	-1%	The decrease is due to current vacancies.
Transfers and Subsidies (Expenditure)	85 354	112 460	-24%	Grants paid as per business plans.
Grand Total	31 074 508	40 518 303	-23%	

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	3 716 788	9 570 547	39%	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	2 207 394	2 016 096	109%	Depreciation and amortisation based on the municipality's asset base during the reporting period.
Employee Related Cost	70 841 040	49 879 679	142%	The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised. The apparent variance is due to the method used by the financial system to calculate the Year-to-Date Budget (YTDB). While the roads budget is phased up to October 2026 (four months), the system calculates the YTDB as the total annual budget divided by 12 and multiplied by 3 months, resulting in a lower YTDB amount than the actual budget allocation for the period.
Inventory Consumed	502 682	612 263	82%	The following Inventory Consumed sub-category was less than anticipated to date: - Consumables
Operational Cost	10 348 895	12 068 633	86%	Majority relates to External Computer Service being less than anticipated to date.
Remuneration of Councillors	3 542 499	3 232 556	110%	YTDA and YTDB is aligned.
Transfers and Subsidies (Expenditure)	85 354	423 494	20%	Grants paid as per business plans.
Grand Total	91 244 652	77 803 268	117%	

Contracted services:

The contracted services for the month ended 30 September 2026 amounts to R1,880,954 (YTDA: R3,716,788 and YTDB: R9,570,547). 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 30 September 2026 amounts to R562,851 (YTDA: R2,207,394 and YTDB: R2,016,096). Depreciation and amortisation are based on the municipality's asset base during the reporting period.

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

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 30 September 2026 amounted to R24,987,144 (YTDA: R74,383,539 and YTDB: R53,112,235) and represents 80% of the total monthly expenditure.

The Roads function is performed on a month-to-month basis until the transfer to DOI is finalised. The apparent variance is due to the method used by the financial system to calculate the Year-to-Date Budget (YTDB). While the roads budget is phased up to October 2026 (four months), the system calculates the YTDB as the total annual budget divided by 12 and multiplied by 3 months, resulting in a lower YTDB amount than the actual budget allocation for the period.

Inventory Consumed:

This item consists of all inventories consumed, purchases for materials and supplies; and amounts to R265,560 (YTDA: R502,682 and YTDB: R612,263) for the month ended 30 September 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 30 September 2026 amounts to R3,292,646 (YTDA: R10,348,895 and YTDB: R12,068,633).

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

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

Transfers and subsidies:

The transfers and subsidies expenditure for the month ended 30 September 2026 amounts to R85,354 (YTDA: R85,354 and YTDB: R423,494). This relates to grants paid as per business plans.

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote 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									
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	4	4	-	4	#DIV/0!	150
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		-	-	-	-	-	-	-		-
Vote 6 - Corporate Services (cont)		-	400	400	22	22	400	(378)	-95%	400
Vote 7 - Community Services		-	1 504	4 504	-	1	2 251	(2 250)	-100%	4 504
Vote 8 - Community Services (cont)		-	64 933	64 933	13 815	26 707	30 931	(4 224)	-14%	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	13 841	26 734	33 582	(6 848)	-20%	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	13 841	26 734	33 582	(6 848)	-20%	69 987
Capital Expenditure - Functional Classification										
Governance and administration		-	550	550	26	26	400	(374)	-94%	550
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	550	550	26	26	400	(374)	-94%	550
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	2 504	5 504	-	1	3 251	(3 250)	-100%	5 504
Community and social services		-	1 500	4 500	-	-	2 250	(2 250)	-100%	4 500
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	1 000	1 000	-	-	1 000	(1 000)	-100%	1 000
Housing		-	-	-	-	-	-	-		-
Health		-	4	4	-	1	1	0	45%	4
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	63 933	63 933	13 815	26 707	29 931	(3 224)	-11%	63 933
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	63 933	63 933	13 815	26 707	29 931	(3 224)	-11%	63 933
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	66 987	69 987	13 841	26 734	33 582	(6 848)	-20%	69 987
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	2 500	5 500	-	-	3 250	(3 250)	-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	-	-	3 250	(3 250)	-100%	5 500
Borrowing	6	-	63 933	63 933	13 815	26 707	29 931	(3 224)	-11%	63 933
Internally generated funds		-	554	554	26	27	401	(374)	-93%	554
Total Capital Funding		-	66 987	69 987	13 841	26 734	33 582	(6 848)	-20%	69 987

Refer below for a detailed breakdown of the capital expenditure.

SCOA config	No.	Project description	Cost centre	Original Budget R'	Adjusted 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	21 604	21 603	Completed	Completed
71207104168	2	External Hard Drive		-	2 555	-	Orders issued to Supplier	No Challenges anticipated
71213102466	3	Furniture / Equipment (Insurance Refunds)		150 000	145 000	-	Not Started	No Challenges anticipated
71601103310	4	LDV Off Road 4x4 vehicle		1 000 000	1 000 000	-	Orders issued to Supplier	No Challenges anticipated
71602153033	5	10 000 Litre Water Tanker Trailer		1 500 000	1 500 000	-	Not Started	No Challenges anticipated
72305230006	6	Laminating Machine: MHS: Klein Karoo		4 000	4 000	1 449	In progress	No Challenges anticipated
71213149015	7	Microwaves		-	5 000	4 261	Completed	Completed
71601103126	8	Building of Disaster Management Store		-	3 000 000	-	Not Started	No Challenges anticipated
71207104133	9	Printers		-	18 000	-	Not Started	No Challenges anticipated
71207104134	10	Hard Drive Docking Station		-	1 998	-	Orders issued to Supplier	No Challenges anticipated
71207104135	11	Finger Scanners		-	28 000	-	Not Started	No Challenges anticipated
71207104136	12	Magnetic Locks		-	3 200	-	Not Started	No Challenges anticipated
71207104137	13	No touch exit buttons		-	2 000	-	Not Started	No Challenges anticipated
71207104138	14	Security Doors		-	27 600	-	Not Started	No Challenges anticipated
71207104139	15	Impact Drill		-	2 095	-	Orders issued to Supplier	No Challenges anticipated
71207104166	16	Laptops		-	283 865	-	Orders issued to Supplier	No Challenges anticipated
71207104167	17	Network Switch		-	9 083	-	Orders issued to Supplier	No Challenges anticipated
71207230002	18	Replacing ICT Capital Equipment beyond economical		370 000	-	-	N/A	N/A
74402100901	19	Landfill Site: PPE		63 933 388	63 933 388	26 706 642	Orders issued to Supplier	Weekly progress provided to Management Committee.
Totals				66 987 388	69 987 388	26 733 955		

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

Commitments against capital for the month September 2026						
74402100901	18	Landfill Site: PPE				37 226 746
71207104134	10	Hard Drive Docking Station				1 998
71601103310	4	LDV Off Road 4x4 vehicle				735 468
71207104139	15	Impact Drill				2 095
71207104166	16	Laptops				62 634
71207104167	17	Network Switch				9 083
71207104168	2	External Hard Drive				2 554
	Total Commitments					38 040 577

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	139 087	139 132	64 878	139 132
Short term Investments						
Trade and other receivables from ex change transactions		–	35 924	35 924	104 954	35 924
Receivables from non-exchange transactions		–	–	–	46	–
Current portion of non-current receivables		–	–	–	4 293	–
Inventory		–	–	(0)	57	(0)
VAT Receivable		–	11 615	11 199	15 862	11 199
Other current assets		–	100	100	(3 048)	100
Total current assets		–	186 727	186 356	187 043	186 356
Non current assets						
Investments		–	16	16	16	16
Investment property		–	65 474	65 474	65 594	65 474
Property, plant and equipment		–	286 675	290 252	348 614	290 252
Biological assets						
Living resources						
Heritage assets						
Intangible assets		–	679	875	1 138	875
Trade and other receivables from ex change transactions						
Non-current receivables from non-ex change transactions		–	–	–	(4 293)	–
Other non-current assets						
Total non current assets		–	352 844	356 617	411 069	356 617
TOTAL ASSETS		–	539 571	542 973	598 112	542 973
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	14 583	14 583	6 199	14 583
Consumer deposits		–	–	–	2 095	–
Trade and other payables from ex change transactions		–	15 695	15 945	21 887	15 945
Trade and other payables from non-ex change transactions		–	1 298	1 223	6 993	1 223
Provision		–	23 600	23 622	33 315	23 622
VAT Payable		–	8 022	8 019	15 588	8 019
Other current liabilities		–	–	–	120 518	–
Total current liabilities		–	63 197	63 393	206 595	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	372 914	325 319
NET ASSETS	2	–	214 433	217 654	225 197	217 654
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	163 903	149 688	157 635	149 688
Reserves and funds		–	50 530	67 966	67 562	67 966
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	214 433	217 654	225 197	217 654

Financial ratios:

Current Ratio:		(Current Assets / Current Liabilities)			
		Norm: 1.5 - 2.1			
			30 September 2026	30 June 2026	
Current Assets			187 042 892	169 261 841	
Current Liabilities			86 077 014	90 277 817	
Current ratio			2,17	1,87	<i>times</i>
Comment					
The purpose of the current ratio is to determine whether GRDM has the ability to pay its short term liabilities					
The norm is 1.5 - 2.1 times. As at 30 September 2026, GRDM's current ratio is 2,17 times, which is above the norm.					

Net debtor days:			(((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365		
			Norm: 30 days		
			30 September 2026	30 June 2026	
Debtors closing balance after bad debt prov (excl. Roads debtor)			42 263 780	13 316 901	
Billed revenue (excl. Roads claim)			17 163 912	49 645 798	
			899	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 associated with billing and payment of fire fighting services in the district.					
GRDM sends out letters of demand and, as applicable, hands over non-paying debtors to the legal department. Proving however where a fire originated from remains a challenge and a protracted legal process.					
GRDM installed a new incident management system in the Disaster Management section, which will greatly strengthen GRDM's ability to prove fire origination, which is expected to result in an improvement regarding receiving payment from fire fighting services debtors.					

Debt to Revenue Ratio:		(Total debt / Total revenue) x 100			
			30 September 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 constitutes 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			

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	132	3 778	5 445	(1 667)	-31%	21 780	
Other revenue				-	28 821	33 346	1 063	(1 011)	7 704	(8 715)	-113%	33 346	
Transfers and Subsidies - Operational				-	223 716	268 360	257	92 557	101 604	(9 047)	-9%	268 360	
Transfers and Subsidies - Capital				-	2 500	5 500	-	1 000	750	250	33%	5 500	
Interest				-	7 931	7 931	780	1 514	1 983	(468)	-24%	7 931	
Dividends										-			
Payments													
Suppliers and employees				-	(302 505)	(351 270)	(48 148)	(164 562)	(75 124)	89 438	-119%	(351 270)	
Finance charges				-	(88)	(88)	(2 621)	(3 953)	(22)	3 931	-17892%	(88)	
Transfers and Subsidies				-	(531)	(531)	-	-	(39)	(39)	100%	(531)	
NET CASH FROM/(USED) OPERATING ACTIVITIES					-	(18 375)	(14 971)	(48 538)	(70 676)	42 300	112 975	267%	(14 971)
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE				-	65 276	25 276	-	-	6 319	(6 319)	-100%	25 276	
Decrease (increase) in non-current receivables										-			
Decrease (increase) in non-current investments										-			
Insurance Refund - Capital										-			
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments										-			
Payments													
Capital assets				-	(66 987)	(69 987)	(15 889)	(31 293)	(33 582)	(2 289)	7%	(69 987)	
Retention (Capital)										-			
NET CASH FROM/(USED) INVESTING ACTIVITIES					-	(1 711)	(44 711)	(15 889)	(31 293)	(27 263)	4 030	-15%	(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)	(64 427)	(101 969)	15 037		(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	26 938	(10 604)	88 959			31 683	

The municipal bank balance at 30 September 2026 totals R60,331,572. The call account deposits amount to R5,161,964. Total cash available at month-end is therefore R65,493,536. No surplus funds available for investments.

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

REPORTING MONTH: 30 SEPTEMBER 2026		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 September 2026	101 923 370	60 331 572
Other Cash & Cash Equivalents: Short term deposits	-	-
Other Cash & Cash Equivalents: Call accounts	5 130 548	5 161 964
Total Cash & Cash Equivalents	107 053 918	65 493 536
LESS:	131 028 701	102 142 154
Unspent Conditional Grants	7 430 303	6 993 143
Trade Payables	21 063 484	21 887 471
Consumer Deposits	1 806 260	2 094 940
YTD Unspent Capital budget	-	373 686
YTD Unspent Operational budget	-	-
Equitable share received in advance	48 362 400	32 241 600
YTD Unspent Landfill Site Borrowing	52 366 254	38 551 314
Sub total	-23 974 783	-36 648 618
PLUS:	85 577 046	105 227 997
VAT Receivable/ (Payable)	-412 520	273 870
Receivable Exchange	21 951 703	42 217 791
Department of Infrastructure	64 037 862	62 736 337
	61 602 263	68 579 380
LESS OTHER MATTERS:		
Capital Replacement Reserve	8 809 131	8 809 131
Employee Benefits Reserves	58 753 347	58 753 347
Sub Total	-5 960 215	1 016 902
LESS: CONTINGENT LIABILITIES	1 820 000	1 820 000
Labour disputes	1 820 000	1 820 000
Recalculated available cash balance	-7 780 215	-803 098
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	25 002 297	20 845 496

The continued decline in the cash balance should be closely monitored, as it may adversely impact the municipality's ability to meet its obligations when they become due and payable.

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC2

DC4 Garden Route - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

DC4 Garden Route - Supporting Table SC2 Monthly Budget Statement - aged debtors - m03 September													
Description	NT Code	Budget Year 2026/27									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	11	11	11	-	-
Interest on Arrear Debtor Accounts	1810	296	304	297	297	291	288	2 039	16 049	19 860	18 964	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	27 461	9 816	21 835	7 997	17 396	5 823	6 101	42 236	138 665	79 553	-	-
Total By Income Source	2000	27 757	10 120	22 133	8 293	17 687	6 111	8 140	58 296	158 537	98 527	-	-
2025/26 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	8	89	38	38	58	283	245	5 157	5 915	5 781	-	-
Commercial	2300	11 373	9 829	21 534	8 058	17 414	5 590	2 293	39 343	115 432	72 697	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	16 376	203	561	197	216	238	5 602	13 796	37 189	20 050	-	-
Total By Customer Group	2600	27 757	10 120	22 133	8 293	17 687	6 111	8 140	58 296	158 537	98 527	-	-

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

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

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

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

Debt owing by Government Institutions

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

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	(41 912,24)	14 532 043,24	9 675 539,07	21 579 791,53	47 218 325,10	92 963 786,70		91 684 892,73	1 278 893,97

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 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNICIPALITEIT	0	408,13	11788,33	399,96	28 075,93	40 672,35	Contributions Task	11 788,33	28 884,02	N/A
84000210	BITOU MUNICIPALITY	0	86,88	86,88	73,59	9 324,55	9 571,90	Shopsteward	8 340,27	1 231,63	Email send to CFO of Bitou Municipality
84001292	BITOU MUNICIPALITY	0	30127,67	0	0	-	30 127,67	MMC Contribution Recovery	30 127,67	-	
84000557	BITOU MUNICIPALITY	0	203,37	203,37	199,3	19 721,76	20 327,80	MMC Contribution Recovery	16 272,50	4 055,30	N/A
		-	30 826,05	12 078,58	672,85	57 122,24	100 699,72		82 240,58	18 459,14	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 477,32	3 477,32	3 407,78	572 388,59	582 751,01	Fire Debtor	333 822,87	248 928,14	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	22,50	22,50	22,05	2 172,87	2 239,92	Fire Debtor	2 159,88	80,04	Interest to be included in Quarter 3 write-off report
38900004	GEORGE MUNICIPALITY	-	1 507,17	24 267,58	1 242,23	124 172,55	151 189,53	Contributions Task	24 267,58	126 921,95	
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
84000554	GEORGE MUNICIPALITY	-	105,27	105,27	103,17	10 106,24	10 419,95	MMC Contribution Recovery to GRDM as per signed SLA	10 209,41	210,54	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	5,69	5,58	546,60	563,56	Fire Debtor	302,68	260,88	Interest to be included in Quarter 3 write-off report
84000674	GEORGE MUNICIPALITY	(14,48)	-	-	-	-	(14,48)	Fire Debtor	(14,48)	-	N/A
84000817	GEORGE MUNICIPALITY	-	3 495,31	3 495,31	3 425,40	429 503,30	439 919,32	Fire Debtor	335 549,42	104 369,90	New account issued
		(18 912,24)	8 613,26	31 373,67	8 206,21	1 138 890,15	1 168 171,05		701 243,29	466 927,76	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37001111	KANNALAND MUNISIPALITEIT	-	9 152,36	9 152,36	8 969,31	1 581 875,26	1 609 149,29	Fire Debtor	878 626,39	730 522,90	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	321,94	321,94	315,50	43 101,30	44 060,68	Collab Licence Fee	7 514,80	36 545,88	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 185,59	1 185,59	1 161,88	172 153,92	175 686,98	Contributions Task	97 786,95	77 900,03	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	78,28	78,28	76,71	13 914,96	14 148,23	Fire Debtor	13 064,87	1 083,36	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	198,53	198,53	194,56	32 912,32	33 503,94	Fire Debtor	30 756,28	2 747,66	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	1 290,42	1 264,61	195 652,33	199 497,78	Shopsteward	13 017,86	186 479,92	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	581,47	581,47	569,84	103 362,34	105 095,12	Health Certificates	53 762,04	51 333,08	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	965,82	965,82	946,50	157 699,01	160 577,15	Collab Licence Fee	5 973,56	154 603,59	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	512,47	512,47	502,22	89 427,53	90 954,69	Waste Management	4 986,38	85 968,31	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	135,60	135,60	132,89	19 855,31	20 259,40	Fire Debtor	3 165,98	17 093,42	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	560,02	560,02	548,82	78 621,90	80 290,76	Fire Debtor	42 740,87	37 549,89	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	62,23	62,23	60,98	8 531,04	8 716,48	Fire Debtor	7 914,98	801,50	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	51,94	51,94	50,90	7 011,12	7 165,90	Fire Debtor	203,93	6 961,97	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	32,98	32,98	32,32	4 125,06	4 223,34	Fire Debtor	1 128,20	3 095,14	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	-	445,22	445,22	436,31	55 687,82	57 014,57	Fire Debtor	1 079,47	55 935,10	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 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38000507	MUNISIPALITEIT HESSEQUA	-	36 911,48	1 136,35	-	-	38 047,83	Rental of Facilities	36 911,48	1 136,35	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	3,33	319,89	-	-	323,22	Contributions Task	319,89	3,33	N/A
84000153	HESSEQUA MUNICIPALITY	-	8 274,30	-	-	-	8 274,30	Health Certificates	8 274,30	-	N/A - current month health services account rendered
84000915	HESSEQUA MUNICIPALITY	-	216,68	216,68	212,35	24 506,40	25 152,11	Fire Debtor	20 801,13	4 350,98	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
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	7,37	7,22	707,44	729,40	Contributions Task	714,66	14,74	
84001188	HESSEQUA MUNICIPALITY	-	9,48	9,48	9,29	909,56	937,81	Contributions Task	909,56	28,25	
84001189	HESSEQUA MUNICIPALITY	-	-	-	-	2 213,38	2 213,38	Contributions Task	2 213,38	-	
		-	45 422,64	1 689,77	228,86	30 648,59	77 989,86		798 038,96	(720 049,10)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37001111	KANNALAND MUNISIPALITEIT	-	9 152,36	9 152,36	8 969,31	1 581 875,26	1 609 149,29	Fire Debtor	878 626,39	730 522,90	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	321,94	321,94	315,50	43 101,30	44 060,68	Collab Licence Fee	7 514,80	36 545,88	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 185,59	1 185,59	1 161,88	172 153,92	175 686,98	Contributions Task	97 786,95	77 900,03	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	78,28	78,28	76,71	13 914,96	14 148,23	Fire Debtor	13 064,87	1 083,36	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	198,53	198,53	194,56	32 912,32	33 503,94	Fire Debtor	30 756,28	2 747,66	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	1 290,42	1 264,61	195 652,33	199 497,78	Shopsteward	13 017,86	186 479,92	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	581,47	581,47	569,84	103 362,34	105 095,12	Health Certificates	53 762,04	51 333,08	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	965,82	965,82	946,50	157 699,01	160 577,15	Collab Licence Fee	5 973,56	154 603,59	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	512,47	512,47	502,22	89 427,53	90 954,69	Waste Management	4 986,38	85 968,31	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	135,60	135,60	132,89	19 855,31	20 259,40	Fire Debtor	3 165,98	17 093,42	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	560,02	560,02	548,82	78 621,90	80 290,76	Fire Debtor	42 740,87	37 549,89	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	62,23	62,23	60,98	8 531,04	8 716,48	Fire Debtor	7 914,98	801,50	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	51,94	51,94	50,90	7 011,12	7 165,90	Fire Debtor	203,93	6 961,97	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	32,98	32,98	32,32	4 125,06	4 223,34	Fire Debtor	1 128,20	3 095,14	IGR Process initiated for signature - to be resubmitted
84000793	KANNALAND MUNICIPALITY	-	445,22	445,22	436,31	55 687,82	57 014,57	Fire Debtor	1 079,47	55 935,10	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 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000826	KANNALAND MUNICIPALITY	-	82,45	82,45	80,80	10 131,19	10 376,89	Fire Debtor	135,13	10 241,76	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	-	2,12	2,12	2,08	247,02	253,34	Fire Debtor	274,78	(21,44)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	-	11,75	11,75	11,52	1 354,08	1 389,10	Fire Debtor	1 085,75	303,35	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	-	11,24	11,24	11,02	1 283,63	1 317,13	Fire Debtor	1 660,57	(343,44)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	-	1,41	1,41	1,38	160,68	164,88	Fire Debtor	4 981,69	(4 816,81)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	-	2,86	2,86	2,81	323,77	332,30	Fire Debtor	3 321,12	(2 988,82)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	-	11,31	11,31	11,08	1 267,35	1 301,05	Fire Debtor	1 625,96	(324,91)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	-	17,30	17,30	16,95	1 920,38	1 971,93	Fire Debtor	2 191,61	(219,68)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	-	51,89	51,89	50,86	5 761,15	5 915,79	Fire Debtor	2 524,05	3 391,74	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	-	34,60	34,60	33,90	3 804,76	3 907,86	Fire Debtor	-	3 907,86	IGR Process initiated for signature - to be resubmitted
84000969	KANNALAND MUNICIPALITY	-	16,94	16,94	16,60	1 862,75	1 913,23	Fire Debtor	-	1 913,23	IGR Process initiated for signature - to be resubmitted
84000974	KANNALAND MUNICIPALITY	-	22,83	22,83	22,37	2 510,74	2 578,77	Fire Debtor	-	2 578,77	IGR Process initiated for signature - to be resubmitted
84000976	KANNALAND MUNICIPALITY	-	26,29	26,29	25,77	2 891,62	2 969,97	Fire Debtor	-	2 969,97	IGR Process initiated for signature - to be resubmitted
84000987	KANNALAND MUNICIPALITY	-	34,60	34,60	33,90	3 732,80	3 835,90	Fire Debtor	3 321,12	514,78	No - new account issued
84001039	KANNALAND MUNICIPALITY	-	15,07	15,07	14,77	1 565,16	1 610,07	Fire Debtor	1 446,70	163,37	No - new account issued
84001064	KANNALAND MUNICIPALITY	-	22,10	22,10	21,65	2 266,36	2 332,21	Fire Debtor	2 121,14	211,07	No - new account issued
84001063	KANNALAND MUNICIPALITY	-	27,68	27,68	27,13	2 847,32	2 929,81	Fire Debtor	2 657,41	272,40	No - new account issued
		-	15 967,31	15 967,31	15 647,94	2 607 861,98	2 655 444,54		1 238 266,60	1 417 177,94	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	-	55,06	55,06	53,96	5 836,79	6 000,87	Contributions Task	4 711,67	1 289,20	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	-	296,54	296,54	290,61	28 751,46	29 635,15	Shopsteward	22 067,93	7 567,22	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	-	769,79	769,79	754,40	74 643,01	76 936,99	MMC Contribution Recovery	21 626,18	55 310,81	N/A
84001057	KNYSNA MUNICIPALITY	-	82 774,12	657,98	644,82	67 680,04	151 756,96		145 940,42	5 816,54	
84001084	KNYSNA MUNICIPALITY	-	590,33	590,33	578,53	59 564,65	61 323,84		56 672,00	4 651,84	
		-	84 485,84	2 369,70	2 322,32	236 475,95	325 653,81		251 018,20	74 635,61	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000215	MOSSELBAY MUNICIPALITY	-	5,34	5,34	5,23	517,35	533,26	Shopsteward	512,12	21,14	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	-	473,69	468,81	454,79	44 550,87	45 948,16	MMC Contribution Recovery to GRDM as per signed SLA	44 122,59	1 825,57	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	-	-	527,92	-	-	527,92	TaskContribution 2024 2025	34 500,00	(33 972,08)	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	-	47,86	47,86	46,90	4 875,44	5 018,06	Fire Services	4 594,04	424,02	
		-	526,89	1 049,93	506,92	49 943,66	52 027,40	-	89 968,05	(37 940,65)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000216	OUTDSHOORN 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	OUTDSHOORN MUNICIPALITY	-	-	-	-	694,34	694,34	Health Certificates	694,34	-	N/A - new account for health services rendered
84000486	OUTDSHOORN MUNICIPALITY	-	10 191,62	10 191,62	9 987,79	1 575 421,14	1 605 792,17	Fire Debtor	978 395,78	627 396,39	IGR approval obtained & files submitted for recovery
84000556	OUTDSHOORN MUNICIPALITY	-	23,86	23,86	23,39	2 290,76	2 361,87	MMC Contribution Recovery to GRDM as per signed SLA	-	2 361,87	N/A - interest was written-off
84000636	OUTDSHOORN MUNICIPALITY	-	2 522,70	2 522,70	2 472,25	351 008,51	358 526,16	Fire Debtor	242 179,20	116 346,96	IGR approval obtained & files submitted for recovery
84000919	OUTDSHOORN MUNICIPALITY	-	49,23	49,23	48,25	5 568,03	5 714,74	Fire Debtor	4 726,16	988,58	No new account issued
		(23 000,00)	12 787,41	12 787,41	12 531,68	1 935 322,83	1 950 429,33		1 249 335,53	701 093,80	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNICIPALITEIT	-	27,96	2 684,54	-	-	2 712,50	Contributions Task	2 684,54	27,96	No
		-	27,96	2 684,54	-	-	2 712,50		2 684,54	27,96	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 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	36 523,45	35 792,98	6 489 048,32	6 597 888,20	Fire Debtor	3 506 251,54	3 091 636,66	Matter was escalated via the GRDM Office of the Executive Mayor to the Deputy Minister of Energy
84000381	ESKOM	-	8 416,78	8 416,78	8 248,44	1 130 513,33	1 155 595,33	Fire Debtor	1 589 503,01	(433 907,68)	Settlement offer on Claim 428513 was accepted by MM on 2024/12/04 for R1 503 391.56 - awaiting payment from Sedgewick Insurance on behalf of Eskom
84001240	ESKOM	-	22,64	22,64	22,19	2 195,63	2 263,10		2 173,44	89,66	
		-	44 962,87	44 962,87	44 063,61	8 760 167,42	8 894 156,77		5 667 133,06	3 227 023,71	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	-	1 689,11	1 689,11	1 655,32	243 062,32	248 095,86	Fire Debtor	162 154,11	85 941,75	IGR process to be initiated in March 2025
		-	1 689,11	1 689,11	1 655,32	243 062,32	248 095,86		162 154,11	85 941,75	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	11 465 322,45	9 514 706,43	21 152 014,37	29 975 008,81	72 107 052,06	Roads Debtor WCPG DPWT	75 503 184,57	(3 396 132,51)	No - Roads Agency Debtor for monthly claims to Province
		-	11 465 322,45	9 514 706,43	21 152 014,37	29 975 008,81	72 107 052,06		75 503 184,57	(3 396 132,51)	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38800002	DEPARTEMENT GESONDHEID	-	-	-	-	-	-	Medical Debtor	(441 180,38)	441 180,38	No - monthly medical recovery claims
		-	-	-	-	-	-		(441 180,38)	441 180,38	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 115,35	1 115,35	1 093,04	160 498,49	163 822,23	Fire Debtor	107 073,36	56 748,87	No - discussion in process with institution
84000629	DFFE	-	311,12	311,12	304,90	42 893,96	43 821,10	Fire Debtor	29 867,80	13 953,30	No - discussion in process with institution
84000799	DFFE	-	2 024,30	2 024,30	1 983,81	253 198,79	259 231,20	Fire Debtor	194 332,28	64 898,92	No - discussion in process with institution
84000800	DFFE	-	164,90	164,90	161,60	20 625,18	21 116,58	Fire Debtor	15 829,95	5 286,63	No - discussion in process with institution
84001043	DFFE	-	8 470,44	8 470,44	8 301,03	871 269,14	896 511,05	Fire Debtor	813 161,93	83 349,12	No - discussion in process with institution
84001293	DFFE	-	2 926,87	-	-	-	2 926,87	Fire Debtor	2 926,87	-	No - discussion in process with institution
84000854	DFFE	-	131,92	131,92	129,28	15 919,67	16 312,79	Fire Debtor	12 663,96	3 648,83	No - discussion in process with institution
		-	15 144,90	12 218,03	11 973,66	1 364 405,23	1 403 741,82		1 175 856,15	227 885,67	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 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	-	2 799 048,52	3 363,48	322 894,12	-	3 125 306,12	Waste	4 519 767,64	(1 394 461,52)	New Account issued in June 2025
		-	2 799 048,52	3 363,48	322 894,12	-	3 125 306,12		4 519 767,64	(1 394 461,52)	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 263,02	2 263,02	2 217,76	283 059,08	289 802,88	Fire Debtor	217 250,31	72 552,57	N/A - awaiting payment
		-	2 263,02	2 263,02	2 217,76	283 059,08	289 802,88		217 250,31	72 552,57	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84001223	WESTERN CAPE PROVINCIAL AMBULAN	-	11,45	11,45	11,22	1 121,63	1 155,75		941,61	214,14	
84001224	WESTERN CAPE PROVINCIAL AMBULA	-	11,45	11,45	11,22	1 121,63	1 155,75		941,61	214,14	
		-	22,90	22,90	22,44	2 243,26	2 311,50		1 883,22	428,28	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	887,35	887,35	869,61	107 085,76	109 730,07	Fire Debtor	85 185,86	24 544,21	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 364,98	2 364,98	2 317,68	267 478,96	274 526,60	Fire Debtor	227 037,80	47 488,80	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	204,69	200,59	20 853,42	21 463,39	Fire Debtor	19 649,88	1 813,51	
84001250	CAPE NATURE L GUNGULUZA	-	9,81	9,81	9,61	941,61	970,84	Fire Debtor	941,61	29,23	
84001074	CAPE NATURE	-	737,92	737,92	723,16	75 178,96	77 377,96	Fire Debtor	70 840,00	6 537,96	
		-	4 204,75	4 204,75	4 120,65	471 538,71	484 068,86	-	403 655,15	80 413,71	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	-	203,70	203,70	199,63	22 402,85	23 009,88	Fire Debtor	19 555,09	3 454,79	No - new account issued due for payment
		-	203,70	203,70	199,63	22 402,85	23 009,88	-	19 555,09	3 454,79	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	-	523,66	11 903,87	513,19	39 797,68	52 738,40	Fire Debtor	11 903,87	40 834,53	No - new account issued due for payment
		-	523,66	11 903,87	513,19	39 797,68	52 738,40	-	11 903,87	40 834,53	
ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 30 September 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 30 September 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 - M03 September

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	201	77	-	-	1	-	-	813	1 093	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	201	77	-	-	1	-	-	813	1 093	-

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 September 2026	Movements for the month			Balance as at 30 September 2026	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
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. Due to the declining cash balances, no surplus funds were available for investment.

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 - M03 September

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	199 381	199 415	414	81 018	84 970	(3 952)	-4,7%	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	51	51	1 200	(1 149)	-95,8%	1 200
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	1 774	1 774	108	108	443	(335)	-75,6%	1 774
Rural Road Asset Management Systems Grant		-	2 958	2 992	255	255	2 078	(1 824)	-87,7%	2 992
Provincial Government:		-	1 230	1 376	-	-	37	(37)	-100,0%	1 376
Capacity Building		-	1 230	1 376	-	-	37	(37)	-100,0%	1 376
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	200 611	200 791	414	81 018	85 007	(3 989)	-4,7%	200 791
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2 500	5 500	-	-	750	(750)	-100,0%	5 500
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	2 500	5 500	-	-	750	(750)	-100,0%	5 500
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	2 500	5 500	-	-	750	(750)	-100,0%	5 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	203 111	206 291	414	81 018	85 757	(4 739)	-5,5%	206 291

7.2 Supporting Table SC19

DC4 Garden Route - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

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											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			-	195 770	196 155	14 415	44 536	42 135	2 401	5,7%	196 155
Local Government Equitable Share			-	189 838	190 189	14 122	43 829	41 010	2 818	6,9%	190 189
Energy efficiency and demand side management grant			-	-	-	-	-	-	-	-	-
Local government financial management grant			-	1 200	1 200	17	69	109	(40)	-36,9%	1 200
Municipal systems improvement grant			-	-	-	-	-	-	-	-	-
Public transport network grant			-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant			-	1 774	1 774	139	247	444	(196)	-44,3%	1 774
Rural roads assets management systems grant			-	2 958	2 992	137	392	572	(181)	-31,6%	2 992
Provincial Government:			-	2 412	51 547	10 243	28 682	12 474	16 208	129,9%	51 547
Infrastructure			-	-	48 567	10 229	28 641	12 142	16 499	135,9%	48 567
Capacity Building			-	2 412	2 980	14	41	332	(292)	-87,8%	2 980
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	21 751	21 751	1 045	2 456	3 372	(916)	-27,2%	21 751
Other Grants Received (Monetary)			-	21 751	21 751	1 045	2 456	3 372	(916)	-27,2%	21 751
Other Grants Received (In Kind)			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			-	219 933	269 453	25 702	75 674	57 981	17 693	30,5%	269 453
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant			-	-	-	-	-	-	-	-	-
Provincial Government:			-	-	-	-	-	-	-	-	-
Capacity Building			-	2 500	5 500	-	-	3 250	(3 250)	-	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	25 702	75 674	57 981	17 693	30,5%	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 - M03 September

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary		–	10 050	10 050	795	2 430	2 194	236	11%	10 050
Cell phone Allowance		–	1 045	1 045	80	252	264	(13)	-5%	1 045
Housing Allowance		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	1 055	1 055	30	91	257	(167)	-65%	1 055
Travelling Allowance		–	1 742	1 742	203	628	405	223	55%	1 742
Total Allowances and Service Related Benefits		–	13 893	13 893	1 108	3 401	3 121	280	9%	13 893
Social Contributions										
Medial Aid Benefits		–	146	146	14	40	35	5	13%	146
Pension Fund Contributions		–	588	588	31	102	76	26	34%	588
Total Social Contributions		–	734	734	46	142	112	30	27%	734
Total Councillors		–	14 627	14 627	1 154	3 542	3 233	310	10%	14 627
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		–	5 179	5 179	271	2 735	993	1 742	175%	5 179
Bonuses		–	1 411	1 411	–	–	167	(167)	-100%	1 411
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	–	273	273	–	34	68	(34)	-50%	273
Housing Benefits	3	–	106	106	5	15	27	(12)	-44%	106
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	–	2 923	2 923	358	1 099	416	683	164%	2 923
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		–	3 303	3 303	363	1 148	511	637	125%	3 303
Service Related Benefits										
Acting	3	–	114	114	5	5	28	(23)	-81%	114
Leave e Pay	3	–	–	–	5	5	–	5	#DIV/0!	–
Total Service Related Benefits		–	114	114	10	10	28	(18)	-64%	114
Total Salaries and Allowances		–	10 007	10 007	644	3 893	1 700	2 193	129%	10 007
Social Contributions										
Bargaining Council		–	0	0	0	0	0	0	69%	0
Group Life Insurance		–	121	121	8	27	30	(3)	-11%	121
Medical		–	261	261	18	61	50	11	22%	261
Pension		–	452	452	49	146	86	60	69%	452
Unemployment Insurance		–	9	9	0	1	2	(1)	-69%	9
Total Social Contributions		–	843	843	75	234	168	67	40%	843
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	10 850	10 850	719	4 127	1 868	2 259	121%	10 850
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		–	97 257	121 421	16 138	46 569	28 080	18 488	66%	121 421
Bonuses		–	9 616	9 659	60	208	311	(102)	-33%	9 659
Allowance										
Cellular and Telephone	3	–	95	107	11	38	20	18	88%	107
Housing Benefits	3	–	1 401	1 842	197	598	453	145	32%	1 842
Travel or Motor Vehicle	3	–	10 727	11 892	1 067	3 211	2 875	337	12%	11 892
Total Allowance		–	12 223	13 841	1 275	3 847	3 347	499	15%	13 841
Service Related Benefits										
Acting	3	–	424	450	136	182	147	35	24%	450
Bonus	3	–	100	100	–	–	8	(8)	-100%	100
Leave e Pay	3	–	3 613	3 700	164	434	922	(488)	-53%	3 700
Long Service Award		–	745	745	–	127	186	(59)	-32%	745
Overtime		–	2 738	2 910	399	548	656	(108)	-16%	2 910
Standby Allowance	3	–	1 370	1 370	80	201	257	(56)	-22%	1 370
Long Term Service Award		–	–	27	–	27	27	(0)	0%	27
Total Service Related Benefits		–	8 990	9 302	779	1 520	2 203	(684)	-31%	9 302
Total Salaries and Allowances		–	128 086	154 223	18 253	52 143	33 942	18 202	54%	154 223
Social Contributions										
Bargaining Council		–	39	82	8	22	28	(6)	-22%	82
Group Life Insurance		–	2 800	3 456	346	1 039	836	202	24%	3 456
Medical		–	17 588	21 766	1 947	5 823	5 287	536	10%	21 766
Pension		–	18 999	23 979	2 455	7 380	5 963	1 417	24%	23 979
Unemployment Insurance		–	635	1 050	106	307	265	42	16%	1 050
Total Social Contributions		–	40 061	50 335	4 862	14 571	12 380	2 191	18%	50 335
Post-retirement Benefit	6									
Medical		–	6 762	6 762	–	–	1 691	(1 691)	-100%	6 762
Other Benefits		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		–	6 762	6 762	–	–	1 691	(1 691)		6 762
Sub Total - Other Municipal Staff		–	174 909	211 320	23 114	66 714	48 012	18 702		211 320
% increase	4									
Total Parent Municipality		–	200 386	236 797	24 987	74 384	53 112	21 271	40%	236 797
Board Members of Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		–	200 386	236 797	24 987	74 384	53 112	21 271		236 797
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	–	185 758	222 169	23 833	70 841	49 880	20 961		222 169

Remuneration related expenditure for the month ended 30 September 2026 amounted to R24,987,144.

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



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 26/27
Date: 07 October 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, NTHABEENG 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 **30 September 2026**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name NTHABEENG RAISA-MLANDU

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

Signature [Signature]
Date 2026/10/09