Garden Route
DISTRICT MUNICIPALITY | UMASIPALA WESITHILI | DISTRIKSMUNISIPALITEIT







2026/2027
FINANCIAL YEAR

MFMA S71 - MONTHLY FINANCIAL MONITORING REPORT

M04: 31 October 2026

Garden Route District Municipality
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Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

mSCOA – Municipal Standard Chart of Accounts

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

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

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

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

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

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

Virement – A transfer of funds within a vote.

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

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

YTDA – Year to Date Actual.

YTDB – Year to Date Budget.

Legislative Framework:

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

Recommendations:

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

Section 2 – Executive summary

2.1 Introduction

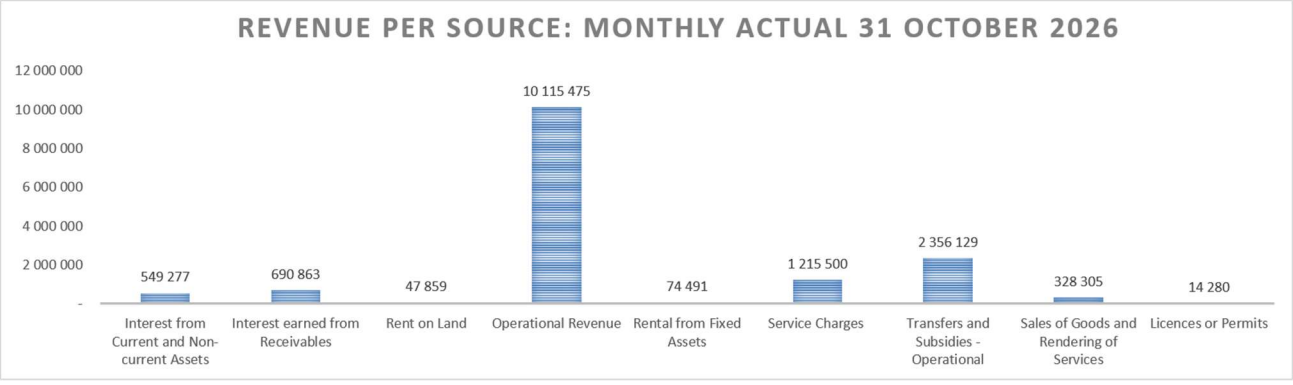
The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective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

2.2 Consolidated Performance

2.2.1 Against Approved Budget

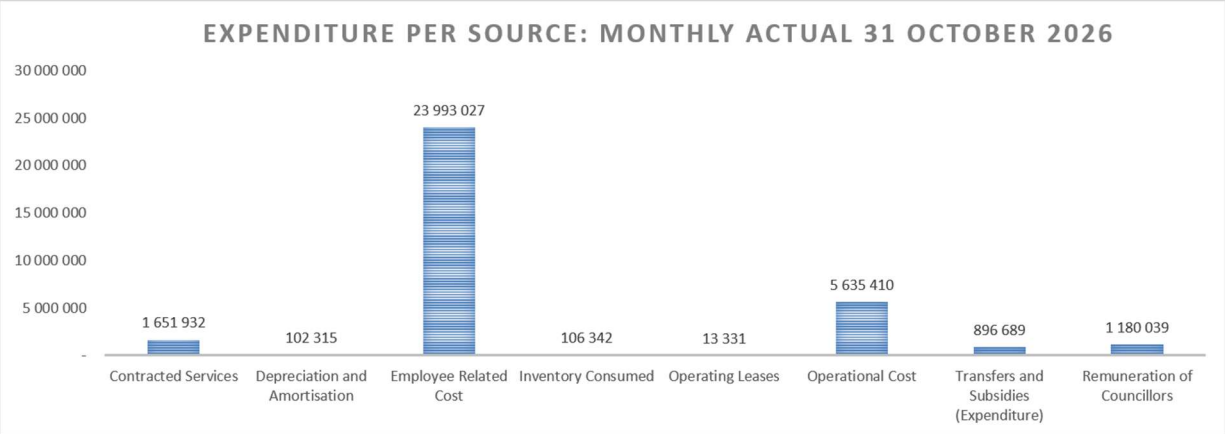
Revenue by source

The total revenue received for the month ended 31 October 2026 amounted to **R15,392,178 (YTDA: R150,837,100 and YTDB: R143,207,545)** which represents **4%** of the total adjusted budgeted figure of **R377,575,427 (including Roads)**.



Operating Expenditure by type

Operating expenditure for the month ended 31 October 2026 amounted to **R33,579,086 (YTDA: R124,823,737 and YTDB: R108,579,062)** with a total adjusted budgeted figure of **R371,521,420 (including Roads)**. The operational expenditure for the month is **9%** of the total budget. Most of the expenditure relates to Employee and Councillor remuneration costs of **R25,173,067** (**75%** of the monthly expenditure).



Capital Expenditure

The adjusted capital budget for the financial year amounts to **R69,987,388**. Capital expenditure of **R65,083,821 (including orders)** was recorded for the period ended 31 October 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 - OCTOBER 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	130 000	-	-	130 000	0%
4	LDV Off Road 4x4 vehicle	Grant	1 000 000	710 544	32 576	256 880	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	-	19 900	8 100	71%
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	189 027	32 204	89%
15	Network Switch	Own revenue	9 083	9 083	-	-	100%
16	External Hard Drive	Own revenue	2 555	2 554	-	1	100%
17	Geyser	Own revenue	15 000	-	-	15 000	0%
18	Building of Disaster Management Store	Grant	3 000 000	92 709	-	2 907 291	3%
19	Landfill Site: PPE	Borrowing	63 933 388	38 887 728	25 045 660	-	100%
			69 987 388	**39 796 657**	**25 287 163**	**4 903 567**	**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 BTO to the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries.

Conclusion

Detailed analysis of the municipal performance for the month ended 31 October 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 - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	29 040	29 040	1 216	15 304	9 680	5 624	58%	29 040
Investment revenue	–	7 931	7 931	549	2 064	2 644	(580)	-22%	7 931
Transfers and subsidies - Operational	–	223 544	224 146	2 356	87 659	93 643	(5 983)	(0)	224 146
Other own revenue	–	62 391	110 958	11 271	45 810	36 241	9 569	26%	110 958
Total Revenue (excluding capital transfers and contributions)	**–**	**322 907**	**372 075**	**15 392**	**150 837**	**142 208**	**8 630**	**6%**	**372 075**
Employee costs	–	185 758	222 169	23 993	94 834	66 416	28 418	43%	222 169
Remuneration of Councillors	–	14 627	14 627	1 180	4 723	4 460	263	6%	14 627
Depreciation, amortisation and impairment	–	8 064	8 064	102	2 310	2 688	(378)	-14%	8 064
Interest, Dividends and Rent on Land	–	88	88	–	–	29	(29)	-100%	88
Inventory consumed and bulk purchases	–	3 053	4 821	106	609	1 075	(466)	-43%	4 821
Transfers and subsidies	–	769	1 146	897	982	472	510	108%	1 146
Other expenditure	–	109 992	120 606	7 301	21 366	33 439	(12 073)	-36%	120 606
Total Expenditure	**–**	**322 353**	**371 521**	**33 579**	**124 824**	**108 579**	**16 245**	**15%**	**371 521**
Surplus/(Deficit)	**–**	**554**	**554**	**(18 187)**	**26 013**	**33 628**	**(7 615)**	**-23%**	**554**
Transfers and subsidies - capital (monetary	–	2 500	5 500	–	–	1 000	###	-100%	5 500
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**-25%**	**6 054**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**-25%**	**6 054**
Capital expenditure & funds sources									
Capital expenditure	**–**	**66 987**	**69 987**	**13 063**	**39 797**	**39 908**	**(112)**	**-0%**	**69 987**
Capital transfers recognised	–	2 500	5 500	803	803	3 500	(2 697)	-77%	5 500
Borrowing	–	63 933	63 933	12 181	38 888	36 007	2 881	8%	63 933
Internally generated funds	–	554	554	78	106	401	(296)	-74%	554
Total sources of capital funds	**–**	**66 987**	**69 987**	**13 063**	**39 797**	**39 908**	**(112)**	**-0%**	**69 987**
Financial position									
Total current assets	–	186 727	186 356		168 180				186 356
Total non current assets	–	352 844	356 617		424 029				356 617
Total current liabilities	–	63 197	63 393		98 361				63 393
Total non current liabilities	–	261 941	261 926		286 837				261 926
Community wealth/Equity	–	214 433	217 654		207 010				217 654
Cash flows									
Net cash from (used) operating	–	(18 375)	(14 971)	(41 183)	(111 859)	27 836	139 695	502%	(14 971)
Net cash from (used) investing	–	(1 711)	(44 711)	(7 651)	(38 944)	(31 483)	7 461	-24%	(44 711)
Net cash from (used) financing	–	14 112	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**133 195**	**14 240**	**42 531**	**(59 438)**	**70 276**	**129 713**	**185%**	**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	11 442	27 407	10 095	21 732	8 281	7 669	8 393	58 661	153 681
Creditors Age Analysis									
Total Creditors	2 537	48	–	51	173	1	–	813	3 623

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) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
Revenue - Functional										
Governance and administration		–	**149 838**	**154 363**	**2 974**	**55 021**	**61 555**	(6 534)	-11%	**154 363**
Executive and council		–	67 891	68 344	303	29 130	28 537	593	2%	68 344
Finance and administration		–	81 947	86 019	2 670	25 891	33 018	(7 127)	-22%	86 019
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**85 861**	**89 007**	**330**	**29 771**	**34 902**	(5 131)	-15%	**89 007**
Community and social services		–	12 429	15 575	12	3 993	6 268	(2 275)	-36%	15 575
Sport and recreation		–	8 279	8 279	143	599	2 206	(1 607)	-73%	8 279
Public safety		–	28 493	28 493	31	10 078	11 241	(1 163)	-10%	28 493
Housing		–	–	–	–	–	–	–		–
Health		–	36 660	36 660	144	15 102	15 187	(85)	-1%	36 660
Economic and environmental services		–	**46 343**	**90 841**	**10 873**	**47 921**	**31 962**	15 959	50%	**90 841**
Planning and development		–	42 232	42 232	796	7 677	15 031	(7 354)	-49%	42 232
Road transport		–	3 940	48 437	10 047	40 159	16 903	23 257	138%	48 437
Environmental protection		–	171	171	31	85	29	56	197%	171
Trading services		–	**41 876**	**41 876**	**1 216**	**17 503**	**14 163**	**3 340**	24%	**41 876**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	41 876	41 876	1 216	17 503	14 163	3 340	24%	41 876
Other	4	–	**1 489**	**1 489**	**–**	**620**	**625**	**(5)**	**-1%**	**1 489**
Total Revenue - Functional	2	–	**325 407**	**377 575**	**15 392**	**150 837**	**143 208**	**7 630**	**5%**	**377 575**
Expenditure - Functional										
Governance and administration		–	**165 189**	**165 189**	**14 153**	**49 620**	**47 572**	2 048	4%	**165 189**
Executive and council		–	65 572	65 572	3 023	15 402	20 522	(5 120)	-25%	65 572
Finance and administration		–	95 770	95 770	10 802	32 879	25 842	7 038	27%	95 770
Internal audit		–	3 847	3 847	329	1 339	1 208	130	11%	3 847
Community and public safety		–	**89 462**	**89 609**	**6 035**	**24 741**	**27 562**	(2 822)	-10%	**89 609**
Community and social services		–	10 975	11 122	681	2 899	3 380	(481)	-14%	11 122
Sport and recreation		–	9 831	9 831	477	2 076	2 963	(887)	-30%	9 831
Public safety		–	27 493	27 493	1 737	7 533	8 704	(1 171)	-13%	27 493
Housing		–	–	–	–	–	–	–		–
Health		–	41 163	41 163	3 139	12 232	12 515	(282)	-2%	41 163
Economic and environmental services		–	**25 921**	**74 943**	**11 826**	**45 594**	**22 971**	22 623	98%	**74 943**
Planning and development		–	17 659	17 659	1 506	5 190	4 585	604	13%	17 659
Road transport		–	3 940	52 962	9 999	39 036	16 991	22 045	130%	52 962
Environmental protection		–	4 322	4 322	321	1 368	1 395	(26)	-2%	4 322
Trading services		–	**40 292**	**40 292**	**1 361**	**4 317**	**9 992**	**(5 674)**	-57%	**40 292**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	40 292	40 292	1 361	4 317	9 992	(5 674)	-57%	40 292
Other		–	**1 489**	**1 489**	**204**	**552**	**482**	**70**	**14%**	**1 489**
Total Expenditure - Functional	3	–	**322 353**	**371 521**	**33 579**	**124 824**	**108 579**	**16 245**	**15%**	**371 521**
Surplus/ (Deficit) for the year		–	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**-0,248787**	**6 054**

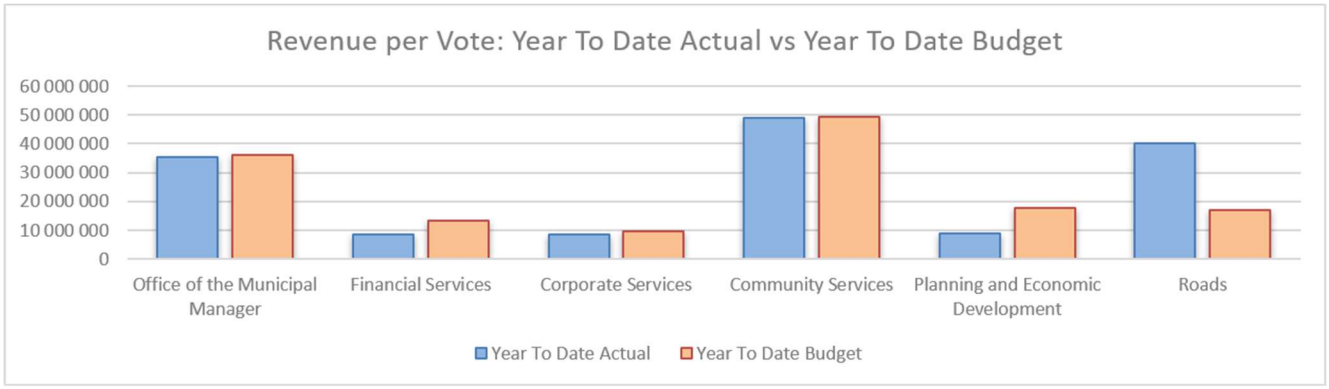
3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

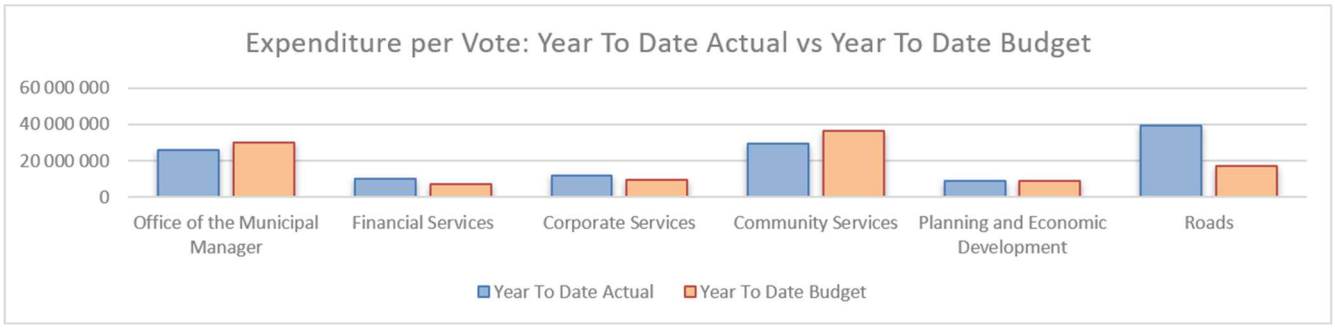
DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	67 891	68 344	303	29 130	28 537	593	2,1%	68 344
Vote 2 - Office of the Municipal Manager (cont)		–	22 671	22 671	2 056	6 436	7 636	(1 200)	-15,7%	22 671
Vote 3 - Financial Services		–	31 291	33 327	581	8 387	13 238	(4 851)	-36,6%	33 327
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–		–
Vote 5 - Corporate Services		–	21 243	23 279	34	8 710	9 406	(697)	-7,4%	23 279
Vote 6 - Corporate Services (cont)		–	1 080	1 080	–	–	360	(360)	-100,0%	1 080
Vote 7 - Community Services		–	53 520	56 520	155	21 453	22 554	(1 101)	-4,9%	56 520
Vote 8 - Community Services (cont)		–	71 770	71 916	1 277	27 666	26 712	954	3,6%	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	887	4 412	2 806	1 607	57,3%	8 223
Vote 11 - Planning and Economic Development(cont2)		–	42 289	42 289	52	3 864	14 431	(10 567)	-73,2%	42 289
Vote 12 - Roads		–	3 940	48 437	10 047	40 159	16 903	23 257	137,6%	48 437
Vote 13 - Roads (cont)		–	–	–	–	–	–	–		–
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**325 407**	**377 575**	**15 392**	**150 837**	**143 208**	**7 630**	**5,3%**	**377 575**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	70 456	70 456	3 362	16 627	21 896	(5 269)	-24,1%	70 456
Vote 2 - Office of the Municipal Manager (cont)		–	34 467	34 467	3 225	9 290	8 081	1 209	15,0%	34 467
Vote 3 - Financial Services		–	19 027	19 027	1 891	7 638	5 370	2 268	42,2%	19 027
Vote 4 - Financial Services (cont)		–	5 192	5 192	552	2 235	1 595	639	40,1%	5 192
Vote 5 - Corporate Services		–	7 489	7 489	573	2 303	2 338	(35)	-1,5%	7 489
Vote 6 - Corporate Services (cont)		–	22 152	22 152	4 111	9 524	7 070	2 454	34,7%	22 152
Vote 7 - Community Services		–	56 069	56 069	4 187	16 555	16 460	96	0,6%	56 069
Vote 8 - Community Services (cont)		–	71 980	72 127	3 312	12 807	19 912	(7 105)	-35,7%	72 127
Vote 9 - Planning and Economic Development		–	2 888	2 888	241	983	948	34	3,6%	2 888
Vote 10 - Planning and Economic Development (cont)		–	15 925	15 925	1 015	3 822	4 696	(874)	-18,6%	15 925
Vote 11 - Planning and Economic Development(cont2)		–	12 769	12 769	1 111	4 004	3 221	783	24,3%	12 769
Vote 12 - Roads		–	3 940	38 922	6 975	27 752	12 382	15 370	124,1%	38 922
Vote 13 - Roads (cont)		–	–	14 040	3 024	11 284	4 610	6 675	144,8%	14 040
Vote 14 - Community Services (cont 2)		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**322 353**	**371 521**	**33 579**	**124 824**	**108 579**	**16 245**	**15,0%**	**371 521**
Surplus/ (Deficit) for the year	2	**–**	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**-24,9%**	**6 054**

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

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


Revenue per Vote: Year To Date Actual vs Year To Date Budget
60 000 000
50 000 000
40 000 000
30 000 000
20 000 000
10 000 000
0
Office of the Municipal Manager
Financial Services
Corporate Services
Community Services
Planning and Economic Development
Roads
Year To Date Actual
Year To Date Budget


Expenditure per Vote: Year To Date Actual vs Year To Date Budget
60 000 000
40 000 000
20 000 000
0
Office of the Municipal Manager
Financial Services
Corporate Services
Community Services
Planning and Economic Development
Roads
Year To Date Actual
Year To Date Budget

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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management		–	29 040	29 040	1 216	15 304	9 680	5 624	58%	29 040
Sale of Goods and Rendering of Services		–	24 561	24 561	328	2 436	7 559	(5 123)	-68%	24 561
Agency services		–	–	4 525	–	–	1 508	(1 508)	-100%	4 525
Interest								–		
Interest earned from Receivables		–	8 033	8 033	691	2 288	2 544	(257)	-10%	8 033
Interest from Current and Non Current Assets		–	7 931	7 931	549	2 064	2 644	(580)	-22%	7 931
Dividends								–		
Rent on Land		–	736	736	48	184	245	(61)	-25%	736
Rental from Fixed Assets		–	1 739	1 739	74	(4)	580	(583)	-101%	1 739
Licence and permits		–	171	171	14	39	29	10	35%	171
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges								–		
Operational Revenue		–	1 875	45 918	10 115	40 858	15 350	25 508	166%	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	2 356	87 659	93 643	(5 983)	-6%	224 146
Interest								–		
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Fixed and Intangible Assets		–	25 276	25 276	–	9	8 425	(8 416)	-100%	25 276
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**322 907**	**372 075**	**15 392**	**150 837**	**142 208**	**8 630**	**6%**	**372 075**
Expenditure By Type										
Employee related costs		–	185 758	222 169	23 993	94 834	66 416	28 418	43%	222 169
Remuneration of councillors		–	14 627	14 627	1 180	4 723	4 460	263	6%	14 627
Bulk purchases - electricity								–		
Inventory consumed		–	3 053	4 821	106	609	1 075	(466)	-43%	4 821
Debt impairment		–	4 000	4 000	–	–	1 333	(1 333)	-100%	4 000
Depreciation, amortisation and impairment		–	8 064	8 064	102	2 310	2 688	(378)	-14%	8 064
Interest, Dividends and Rent on Land		–	88	88	–	–	29	(29)	-100%	88
Contracted services		–	52 569	53 584	1 652	5 369	12 687	(7 318)	-58%	53 584
Transfers and subsidies		–	769	1 146	897	982	472	510	108%	1 146
Irrecoverable debts written off		–	3 000	3 000	–	–	1 000	(1 000)	-100%	3 000
Operational costs		–	47 366	56 965	5 649	15 998	17 400	(1 403)	-8%	56 965
Disposal of Fixed and Intangible Assets		–	172	172	–	–	57	(57)	-100%	172
Other Losses		–	2 885	2 885	–	–	962	(962)	-100%	2 885
Total Expenditure		**–**	**322 353**	**371 521**	**33 579**	**124 824**	**108 579**	**16 245**	**15%**	**371 521**
Surplus/(Deficit)		**–**	**554**	**554**	**(18 187)**	**26 013**	**33 628**	**(7 615)**	**(0)**	**554**
Transfers and subsidies - capital (monetary allocations)		–	2 500	5 500	–	–	1 000	(1 000)	**(0)**	5 500
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**–**	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**(0)**	**6 054**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**(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**	**(18 187)**	**26 013**	**34 628**	(8 615)	(0)	**6 054**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**–**	**3 054**	**6 054**	**(18 187)**	**26 013**	**34 628**	**(8 615)**	**(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 - October 2026	Monthly actual - October 2025	Percentage increase/ (decrease)	Comment
Interest from Current and Non-current Assets	549 277	(1 466 867)	-137%	Interest as derived from the bank balance and investments/ call accounts at maturity date. Corrections were done in the previous year which resulted in the negative amount.
Interest earned from Receivables	690 863	613 778	13%	Interest on overdue debtor accounts.
Rent on Land	47 859	49 467	-3%	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	10 115 475	11 609 172	-13%	Majority relates to the Roads reimbursive revenue allocation as received from the Department of Infrastructure. The revenue is based on actual expenditure incurred for the month. The decrease is due to the reduced Roads function scope compared to the prior year. The transfer of the Roads function is still in process.
Rental from Fixed Assets	74 491	178 245	-58%	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.
Service Charges	1 215 500	-	N/A	A correction journal will be processed to correct the revenue under Service Charges incorrectly allocated.
Transfers and Subsidies - Operational	2 356 129	1 930 007	22%	Recognition of grant revenue based on the expenditure incurred.
Sales of Goods and Rendering of Services	328 305	467 273	-30%	Due to a decrease in Camping fees.
Licences or Permits	14 280	-	N/A	Variance is not significant.
Grand Total	**15 392 178**	**13 381 075**	**15%**	

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	2 063 734	2 643 760	78%	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	2 287 654	2 544 436	90%	Interest on overdue debtor accounts lower than anticipated to date.
Rent on Land	183 847	245 288	75%	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	40 858 287	15 350 188	266%	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 4 months, resulting in a lower YTDB amount than the actual budget allocation for the period.
Rental from Fixed Assets	(3 541)	579 544	-1%	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	2 436 287	7 559 214	32%	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. Furthermore, correction journals must be processed to reclassify the revenue under Service Charges to Sales of Goods and Rendering of Services.
Licences or Permits	38 670	28 681	135%	Monetary difference is not significant.
Service Charges	15 303 784	9 680 000	158%	A correction journal will be processed to correct the revenue incorrectly allocated under Service Charges.
Transfers and Subsidies - Operational	87 659 390	93 642 810	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	**150 828 113**	**132 273 921**	**114%**	

Interest from Current and Non-current Assets:

The interest from Current and Non-current Assets for the month ended 31 October 2026 amounts to R549,277 (YTDA: R2,063,734 and YTDB: R2,643,760). This relates to interest as derived from the bank balance and investments/ call accounts at maturity date. Lower cash balances available resulted in lower interest received.

Interest earned from Receivables / Outstanding debtors:

The interest on outstanding debtors for the month ended 31 October 2026 amounts to R690,863 (YTDA: R2,287,654 and YTDB: R2,544,436). Interest on overdue debtor accounts were lower than anticipated to date.

Rent on Land:

The income received from rental on land amounts to R47,859 for the month ended 31 October 2026 (YTDA: R183,847 and YTDB: R245,288). 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 R10,115,475 for the month ended 31 October 2026 (YTDA: R40,858,287 and YTDB: R15,350,188). 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 4 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 31 October 2026 amounts to R74,491 (YTDA: -R3,541 and YTDB: R579,544). 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 31 October 2026 amounts to R328,305 (YTDA: R2,436,287 and YTDB: R7,559,214). 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.

Furthermore, a correction journal must be processed to reclassify the revenue under Service Charges to Sales of Goods and Rendering of Services.

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.
3. Safety Initiative Implementation - Whole of Society Approach (WOSA) Grant (R1,230,000) and Municipal Water Resilience Grant (R1,500,000) during October 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 - October 2026	Monthly actual - October 2025	Percentage increase/ (decrease)	Comment
Contracted Services	1 651 932	3 540 094	-53%	The decrease is due to the transfer of the Roads function that is in process which resulted in less expenditure incurred by the Roads department.
Depreciation and Amortisation	102 315	617 147	-83%	Depreciation based on the municipality's asset base during the reporting period. There has been a decrease compared to prior months - corrections will be processed in the next period.
Employee Related Cost	23 993 027	23 619 360	2%	The low increase is in line with expectations due to current vacancies.
Inventory Consumed	106 342	4 093 487	-97%	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	13 331	9 280	44%	Monetary difference is not significant.
Operational Cost	5 635 410	6 422 207	-12%	The decrease is due to the transfer of the operational expenditure of the Roads function.
Transfers and Subsidies (Expenditure)	896 689	119 273	652%	Grants paid as per business plans.
Remuneration of Councillors	1 180 039	1 133 453	4%	In line with salary increase percentages and is based on the Council establishment at the time.
Grand Total	**33 579 086**	**39 554 301**	**-15%**	

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	5 368 720	12 686 755	42%	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	2 309 709	2 688 128	86%	Depreciation and amortisation based on the municipality's asset base during the reporting period. There has been a decrease compared to prior months - corrections will be processed in the next period.
Employee Related Cost	94 834 067	66 415 607	143%	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 4 months, resulting in a lower YTDB amount than the actual budget allocation for the period.
Inventory Consumed	609 024	1 074 798	57%	The following Inventory Consumed sub-categories were less than anticipated to date: - Consumables - Material and Supplies
Operational Cost	15 997 635	17 400 147	92%	Includes the following Operational Cost categories that were less than anticipated to date: - Communication - External Audit Fees - External Computer Service - Municipal Services
Transfers and Subsidies (Expenditure)	982 043	471 982	208%	Grants paid as per business plans.
Remuneration of Councillors	4 722 538	4 459 917	106%	YTDA and YTDB is aligned.
Grand Total	**124 823 737**	**105 197 334**	**119%**	

Contracted services:

The contracted services for the month ended 31 October 2026 amounts to R1,651,932 (YTDA: R5,368,720 and YTDB: R12,686,755). The following Contracted Services sub-categories were less than anticipated to date: Contractors and Outsourced Services. Majority relates to landfill site contracted services less than anticipated to date.

Depreciation and amortisation:

Depreciation and amortisation for the month ended 31 October 2026 amounts to R102,315 (YTDA: R2,309,709 and YTDB: R2,688,128). Depreciation and amortisation are based on the municipality's asset base during the reporting period.

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

Employee Related cost / Remuneration of councillors:

Remuneration related expenditure (councillors and staff) for the month ended 31 October 2026 amounted to R25,173,067 (YTDA: R99,556,605 and YTDB: R70,875,524) and represents 75% 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 4 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 R106,342 (YTDA: R609,024 and YTDB: R1,074,798) for the month ended 31 October 2026. The Inventory Consumed costs is less than that of prior years as most of the expenditure was incurred by the Roads department.

Operational costs:

Operational costs for the month ended 31 October 2026 amounts to R5,648,741 (YTDA: R15,997,635 and YTDB: R17,400,147).

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 31 October 2026 amounts to R896,689 (YTDA: R982,043 and YTDB: R471,982). 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) - M04 October

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	#DIV/0!	150
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–		–
Vote 5 - Corporate Services		–	–	–	–	–	–	–		–
Vote 6 - Corporate Services (cont)		–	400	400	78	100	400	(300)	-75%	400
Vote 7 - Community Services		–	1 504	4 504	93	94	2 501	(2 407)	-96%	4 504
Vote 8 - Community Services (cont)		–	64 933	64 933	12 892	39 598	37 007	2 591	7%	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**	**13 063**	**39 797**	**39 908**	**(112)**	**0%**	**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**	**13 063**	**39 797**	**39 908**	**(112)**	**0%**	**69 987**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**550**	**550**	**78**	**104**	**400**	(296)	-74%	**550**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	550	550	78	104	400	(296)	-74%	550
Internal audit								–		
Community and public safety		**–**	**2 504**	**5 504**	**803**	**805**	**3 501**	(2 697)	-77%	**5 504**
Community and social services		–	1 500	4 500	93	93	2 500	(2 407)	-96%	4 500
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	1 000	1 000	711	711	1 000	(289)	-29%	1 000
Housing								–		
Health		–	4	4	–	1	1	0	9%	4
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		–	–	–	–	–	–	–		–
Road transport								–		
Environmental protection								–		
Trading services		**–**	**63 933**	**63 933**	**12 181**	**38 888**	**36 007**	2 881	8%	**63 933**
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management		–	63 933	63 933	12 181	38 888	36 007	2 881	8%	63 933
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**66 987**	**69 987**	**13 063**	**39 797**	**39 908**	**(112)**	**0%**	**69 987**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	2 500	5 500	803	803	3 500	(2 697)	-77%	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**	**803**	**803**	**3 500**	**(2 697)**	**-77%**	**5 500**
Borrowing	6	–	63 933	63 933	12 181	38 888	36 007	2 881	8%	63 933
Internally generated funds		–	554	554	78	106	401	(296)	-74%	554
Total Capital Funding		**–**	**66 987**	**69 987**	**13 063**	**39 797**	**39 908**	**(112)**	**0%**	**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	2 554	Completed	Completed
71213102466	3	Furniture / Equipment (Insurance Refunds)		150 000	130 000	-	Not Started	No Challenges anticipated
71601103310	4	LDV Off Road 4x4 vehicle		1 000 000	1 000 000	710 544	In progress	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	92 709	In progress	No Challenges anticipated
71207104133	9	Printers		-	18 000	-	Not Started	No Challenges anticipated
71207104134	10	Hard Drive Docking Station		-	1 998	1 998	Completed	Completed
71207104135	11	Finger Scanners		-	28 000	-	Orders issued to Supplier	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	2 095	Completed	Completed
71207104166	16	Laptops		-	283 865	62 634	In progress	No Challenges anticipated
71207104167	17	Network Switch		-	9 083	9 083	Completed	Completed
71207230002	18	Replacing ICT Capital Equipment beyond economical		370 000	-	-	N/A	N/A
71213149001	19	Geyser		-	15 000	-	Not Started	No Challenges anticipated
74402100901	20	Landfill Site: PPE		63 933 388	63 933 388	38 887 728	Orders issued to Supplier	Weekly progress provided to Management Committee.
Totals				66 987 388	69 987 388	39 796 657		

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

Commitments against capital for the month October 2026						
74402100901	18	Landfill Site: PPE				25 045 660
71601103310	4	LDV Off Road 4x4 vehicle				32 576
71207104139	15	Finger Scanners				19 900
71207104166	16	Laptops				189 027
	Total Commitments					**25 287 163**

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	48 676	139 132
Short term Investments						
Trade and other receivables from exchange transactions		–	35 924	35 924	115 650	35 924
Receivables from non-exchange transactions		–	–	–	46	–
Current portion of non-current receivables		–	–	–	4 293	–
Inventory		–	–	(0)	83	(0)
VAT Receivable		–	11 615	11 199	17 690	11 199
Other current assets		–	100	100	(18 257)	100
Total current assets		**–**	**186 727**	**186 356**	**168 180**	**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	361 574	290 252
Biological assets						
Living resources						
Heritage assets						
Intangible assets		–	679	875	1 138	875
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	(4 293)	–
Other non-current assets						
Total non current assets		**–**	**352 844**	**356 617**	**424 029**	**356 617**
TOTAL ASSETS		**–**	**539 571**	**542 973**	**592 209**	**542 973**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	14 583	14 583	6 199	14 583
Consumer deposits		–	–	–	2 756	–
Trade and other payables from exchange transactions		–	15 695	15 945	30 252	15 945
Trade and other payables from non-exchange transactions		–	1 298	1 223	9 419	1 223
Provision		–	23 600	23 622	33 315	23 622
VAT Payable		–	8 022	8 019	16 421	8 019
Other current liabilities		–	–	–	–	–
Total current liabilities		**–**	**63 197**	**63 393**	**98 361**	**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		–	–	–	120 518	–
Total non current liabilities		**–**	**261 941**	**261 926**	**286 837**	**261 926**
TOTAL LIABILITIES		**–**	**325 138**	**325 319**	**385 198**	**325 319**
NET ASSETS	2	**–**	**214 433**	**217 654**	**207 010**	**217 654**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	163 903	149 688	139 448	149 688
Reserves and funds		–	50 530	67 966	67 562	67 966
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**214 433**	**217 654**	**207 010**	**217 654**

Financial ratios:

Current Ratio:	(Current Assets / Current Liabilities)		
	Norm: 1.5 - 2.1		
	31 October 2026	**30 June 2026**	
Current Assets	168 179 851	169 261 841	
Current Liabilities	98 361 267	90 277 817	
Current ratio	**1,71**	**1,87**	*times*

Comment

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

The norm is 1.5 - 2.1 times. As at 31 October 2026, GRDM's current ratio is 1,71 times, which is above the norm.

Net debtor days:	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365		
	Norm: 30 days		
	31 October 2026	**30 June 2026**	
Debtors closing balance after bad debt prov (excl. Roads debtor)	48 964 833	13 316 901	
Billed revenue (excl. Roads claim)	19 049 802	49 645 798	
	938	98	*days*

Comment

This ratio indicates how quick (in days) the municipality is able to receive payment from bills sent out to the public on a monthly basis.

The main reason for this relates to the complexities and legal challenges associcated with billing and payment of fire fighting services in the district.

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

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

Debt to Revenue Ratio:	(Total debt / Total revenue) x 100
	31 October 2026
Total debt	171 912 000
Total revenue annual budget	377 575 427
	45,53%

Comment

The purpose of this ratio is to measure GRDM's ability to repay debt. For purposes of the loan agreement with Standard Bank, the Debt to Revenue Ratio must be maintained at a level that is less than or equal to 50% (fifty percent) of revenue.

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

Interest Paid to Total Cost Ratio:	(Interest paid / Total expenditure) x 100
	31 October 2026
Interest paid	5 279 359
Total expenditure	124 823 737
	4,23%

Comment

The purpose of this ratio is to measure GRDM's interest paid compared to all expenses incurred. For purposes of the loan agreement with Standard Bank, the Interest paid to total costs must be maintained at a level that is less than or equal to 7,5% (seven-point five percent) of total expenditure.

The interest paid makes up 4,23% of all expenditure incurred, which is below the norm of 7,5% or less as per the loan agreement.

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	21 780	21 780	1 251	5 029	7 260	(2 231)	-31%	21 780
Other revenue		–	28 821	33 346	(915)	(1 926)	10 370	(12 296)	-119%	33 346
Transfers and Subsidies - Operational		–	223 716	268 360	5 346	97 903	108 381	(10 478)	-10%	268 360
Transfers and Subsidies - Capital		–	2 500	5 500	1 500	2 500	1 000	1 500	150%	5 500
Interest		–	7 931	7 931	549	2 064	2 644	(580)	-22%	7 931
Dividends								–		
Payments										
Suppliers and employees		–	(302 505)	(351 270)	(47 588)	(212 149)	(101 727)	110 422	-109%	(351 270)
Finance charges		–	(88)	(88)	(1 327)	(5 280)	(29)	5 250	-17924%	(88)
Transfers and Subsidies		–	(531)	(531)	–	–	(62)	(62)	100%	(531)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**(18 375)**	**(14 971)**	**(41 183)**	**(111 859)**	**27 836**	**139 695**	**502%**	**(14 971)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	65 276	25 276	–	–	8 425	(8 425)	-100%	25 276
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		–	(66 987)	(69 987)	(7 651)	(38 944)	(39 908)	(964)	2%	(69 987)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(1 711)**	**(44 711)**	**(7 651)**	**(38 944)**	**(31 483)**	**7 461**	**-24%**	**(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)**	**(48 834)**	**(150 803)**	**(3 647)**			**(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	42 531	(59 438)	70 276			31 683

The municipal bank balance at 31 October 2026 totals R43,457,760. The call account deposits amount to R5,195,502. Total cash available at month-end is therefore R48,653,262. No surplus funds available for investments.

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

REPORTING MONTH:	31 OCTOBER 2026	
Commitments against Cash & Cash Equivalents		
ITEM	**Previous Month R'000**	**Current Month R'000**
Bank balance as at 31 October 2026	**60 331 572**	**43 457 760**
Other Cash & Cash Equivalents: Short term deposits	**-**	**-**
Other Cash & Cash Equivalents: Call accounts	**5 161 964**	**5 195 502**
Total Cash & Cash Equivalents	**65 493 536**	**48 653 262**
LESS:	**102 142 154**	**97 811 729**
Unspent Conditional Grants	6 993 143	9 418 785
Trade Payables	21 887 471	30 252 491
Consumer Deposits	2 094 940	2 755 842
YTD Unspent Capital budget	373 686	295 656
YTD Unspent Operational budget	-	6 164 184
Equitable share received in advance	32 241 600	16 120 800
YTD Unspent Landfill Site Borrowing	38 551 314	32 803 971
Sub total	**-36 648 618**	**-49 158 467**
PLUS:	**105 227 997**	**116 918 352**
VAT Receivable/ (Payable)	273 870	1 268 783
Receivable Exchange	42 217 791	48 918 844
Department of Infrastructure	62 736 337	66 730 725
	68 579 380	**67 759 885**
LESS OTHER MATTERS:		
Capital Replacement Reserve	8 809 131	8 809 131
Employee Benefits Reserves	58 753 347	58 753 347
Sub Total	**1 016 902**	**197 407**
LESS: CONTINGENT LIABILITIES	**1 820 000**	**1 820 000**
Labour disputes	1 820 000	1 820 000
Recalculated available cash balance	**-803 098**	**-1 622 593**
Total actual expenditure excluding Roads (expenditure paid and taken into account in cash balance)	**20 845 496**	**23 669 066**

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 - M04 October

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	11	11	11	–	–
Interest on Arrear Debtor Accounts	1810	303	303	304	297	297	291	2 031	16 326	20 151	19 242	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	11 139	27 105	9 791	21 435	7 985	7 378	6 362	42 324	133 519	85 484	–	–
Total By Income Source	**2000**	**11 442**	**27 407**	**10 095**	**21 732**	**8 281**	**7 669**	**8 393**	**58 661**	**153 681**	**104 737**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	47	75	89	38	38	58	493	5 192	6 029	5 818	–	–
Commercial	2300	9 677	11 855	9 805	21 511	8 056	7 396	2 286	39 621	110 208	78 870	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	1 718	15 477	201	183	187	215	5 614	13 849	37 444	20 048	–	–
Total By Customer Group	**2600**	**11 442**	**27 407**	**10 095**	**21 732**	**8 281**	**7 669**	**8 393**	**58 661**	**153 681**	**104 737**	**–**	**–**

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

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

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

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

Debt owing by Government Institutions

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

	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:
Total Government Debt owed to GRDM	(35 429,11)	11 524 279,42	13 452 194,17	9 672 168,22	53 188 160,75	87 801 373,45		90 460 184,73	(2 673 302,89)

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900002	BITOU MUNISIPALITEIT	0	3657,85	408,13	11788,33	28 475,89	44 330,20	Contributions Task	15 029,89	29 300,31	N/A
84000151	BITOU MUNICIPALITY	0	0	0	0	-	-	Fire Debtor	-	-	N/A
84000210	BITOU MUNICIPALITY	0	88,62	86,88	86,88	9 398,14	9 660,52	Shopsteward	8 340,27	1 320,25	Email send to CFO of Bitou Municipality
84000268	BITOU MUNICIPALITY	0	0	0	0	-	-	Health Certificates	15 711,81	(15 711,81)	Interest to be included in debt write-off report for Quarter 3
84001292	BITOU MUNICIPALITY	0	320,11	30127,67	0	-	30 447,78	MMC Contribution Recovery	30 127,67	320,11	
84000557	BITOU MUNICIPALITY	0	207,43	203,37	203,37	19 921,06	20 535,23	MMC Contribution Recovery	16 272,50	4 262,73	N/A
		-	**4 274,01**	**30 826,05**	**12 078,58**	**57 795,09**	**104 973,73**		**85 482,14**	**19 491,59**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
39001127	GEORGE MUNICIPALITY	-	3 546,87	3 477,32	3 477,32	575 796,37	586 297,88	Fire Debtor	333 822,87	252 475,01	Awaiting payment as per discussion with George CFO
39001128	GEORGE MUNICIPALITY	-	22,95	22,50	22,50	2 194,92	2 262,87	Fire Debtor	2 159,88	102,99	Interest to be included in Quarter 3 write-off report
38900004	GEORGE MUNICIPALITY	-	8 020,44	1 507,17	24 267,58	125 414,78	159 209,97	Contributions Task	152 438,80	6 771,17	
84000166	GEORGE MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	1 133,78	(1 133,78)	Interest to be included in Quarter 3 write-off report
84000211	GEORGE MUNICIPALITY	(17 501,10)	-	-	-	-	(17 501,10)	Shopsteward	(17 501,10)	-	N/A - account overpayment on statement balance and not on invoice, will be adjusted with the 2024/25 contribution for the current year
84000272	GEORGE MUNICIPALITY	-	-	-	-	-	-	Health Certificates	10 733,33	(10 733,33)	New account issued
84000287	GEORGE MUNICIPALITY	-	-	-	-	-	-	Collab Licence Fee	-	-	N/A
84000319	GEORGE MUNICIPALITY	-	-	-	-	-	-	Waste Management	-	-	N/A
84000554	GEORGE MUNICIPALITY	-	107,38	105,27	105,27	10 209,41	10 527,33	MMC Contribution Recovery to GRDM as per signed SLA	10 209,41	317,92	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	-	5,81	5,69	5,69	552,18	569,37	Fire Debtor	302,68	266,69	Interest to be included in Quarter 3 write-off report
84000674	GEORGE MUNICIPALITY	(14,48)	-	-	-	-	(14,48)	Fire Debtor	(14,48)	-	N/A
84000783	GEORGE MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Interest to be included in Quarter 3 write-off report
84000817	GEORGE MUNICIPALITY	-	3 565,21	3 495,31	3 495,31	432 928,70	443 484,53	Fire Debtor	335 549,42	107 935,11	New account issued
		(18 912,24)	**15 268,66**	**8 613,26**	**31 373,67**	**1 147 096,36**	**1 183 439,71**		**829 414,51**	**354 025,20**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38000507	MUNISIPALITEIT HESSEQUA	-	37 303,89	36 911,48	1 136,35	-	75 351,72	Rental of Facilities	73 801,24	1 550,48	N/A - current month rental
38900005	HESSEQUA MUNISIPALITEIT	-	3 244,96	3,33	319,89	-	3 568,18	Contributions Task	3 561,45	6,73	N/A
39001111	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000153	HESSEQUA MUNICIPALITY	-	6 421,57	-	-	-	6 421,57	Health Certificates	6 421,57	-	N/A - current month health services account rendered
84000534	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000543	HESSEQUA MUNICIPALITYT	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000548	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000657	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	(0,00)	0,00	Council Approval obtained on settlement offer and payment received on 08/03/2024
84000887	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Rental of Land	499,10	(499,10)	N/A
84000915	HESSEQUA MUNICIPALITY	-	221,01	216,68	216,68	24 718,75	25 373,12	Fire Debtor	20 801,13	4 571,99	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000921	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	709 417,12	(709 417,12)	Dispute lodged by debtor - in process for feedback at GRDM Fire Services
84000926	HESSEQUA MUNICIPALITY	-	-	-	-	2 280,92	2 280,92	Fire Debtor	2 280,92	-	No - new account issued
84000935	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	-	-	
84001036	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	11 332,97	(11 332,97)	No - new account issued
84001061	HESSEQUA MUNICIPALITY	-	-	-	-	28,14	28,14	Fire Debtor	-	28,14	No - new account issued
84001016	HESSEQUA MUNICIPALITY	-	-	-	-	2,75	2,75	Fire Debtor	-	2,75	
84001066	HESSEQUA MUNICIPALITY	-	-	-	-	-	-	Contributions Task	714,66	(714,66)	
84001188	HESSEQUA MUNICIPALITY	-	9,66	9,48	9,48	918,85	947,47	Contributions Task	909,56	37,91	
84001189	HESSEQUA MUNICIPALITY	-	-	-	-	2 213,38	2 213,38	Contributions Task	2 213,38	-	
		-	**47 201,09**	**37 140,97**	**1 682,40**	**30 162,79**	**116 187,25**		**836 317,55**	**(720 130,30)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
37001111	KANNALAND MUNISIPALITEIT	-	9 335,41	9 152,36	9 152,36	1 590 844,57	1 618 484,70	Fire Debtor	878 626,39	739 858,31	IGR Process initiated for signature - to be resubmitted
38200060	MUNISIPALITEIT KANNALAND	-	328,38	321,94	321,94	43 416,80	44 389,06	Collab Licence Fee	7 514,80	36 874,26	IGR Process initiated for signature - to be resubmitted
38900006	KANNALAND MUNISIPALITEIT	-	1 209,31	1 185,59	1 185,59	173 315,80	176 896,29	Contributions Task	97 786,95	79 109,34	IGR Process initiated for signature - to be resubmitted
39001130	KANNALAND MUNICIPALITY	-	79,85	78,28	78,28	13 991,67	14 228,08	Fire Debtor	13 064,87	1 163,21	IGR Process initiated for signature - to be resubmitted
39001131	KANNALAND MUNICIPALITY	-	202,50	198,53	198,53	33 106,88	33 706,44	Fire Debtor	30 756,28	2 950,16	IGR Process initiated for signature - to be resubmitted
84000192	KANNALAND MUNICIPALITY	-	-	-	-	-	-	Fire Debtor	49 197,01	(49 197,01)	No
84000213	KANNALAND MUNICIPALITY	-	1 316,23	1 290,42	1 290,42	196 916,94	200 814,01	Shopsteward	13 017,86	187 796,15	IGR Process initiated for signature - to be resubmitted
84000271	KANNALAND MUNICIPALITY	-	593,10	581,47	581,47	103 932,18	105 688,22	Health Certificates	53 762,04	51 926,18	IGR Process initiated for signature - to be resubmitted
84000276	KANNALAND	-	985,14	965,82	965,82	158 645,51	161 562,29	Collab Licence Fee	5 973,56	155 588,73	IGR Process initiated for signature - to be resubmitted
84000323	KANNALAND MUNICIPALITY	-	522,72	512,47	512,47	89 929,75	91 477,41	Waste Management	4 986,38	86 491,03	IGR Process initiated for signature - to be resubmitted
84000533	KANNALAND MUNICIPALITY	-	138,32	135,60	135,60	19 988,20	20 397,72	Fire Debtor	3 165,98	17 231,74	IGR Process initiated for signature - to be resubmitted
84000597	KANNALAND MUNICIPALITY	-	571,22	560,02	560,02	79 170,72	80 861,98	Fire Debtor	42 740,87	38 121,11	IGR Process initiated for signature - to be resubmitted
84000624	KANNALAND MUNICIPALITY	-	63,47	62,23	62,23	8 592,02	8 779,95	Fire Debtor	7 914,98	864,97	IGR Process initiated for signature - to be resubmitted
84000690	KANNALAND MUNICIPALITY	-	52,98	51,94	51,94	7 062,02	7 218,88	Fire Debtor	203,93	7 014,95	IGR Process initiated for signature - to be resubmitted
84000792	KANNALAND MUNICIPALITY	-	33,64	32,98	32,98	4 157,38	4 256,98	Fire Debtor	1 128,20	3 128,78	IGR Process initiated for signature - to be resubmitted

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000793	KANNALAND MUNICIPALITY	-	454,12	445,22	445,22	56 124,13	57 468,69	Fire Debtor	1 079,47	56 389,22	IGR Process initiated for signature - to be resubmitted
84000826	KANNALAND MUNICIPALITY	-	84,10	82,45	82,45	10 211,99	10 460,99	Fire Debtor	135,13	10 325,86	IGR Process initiated for signature - to be resubmitted
84000884	KANNALAND MUNICIPALITY	-	2,17	2,12	2,12	249,10	255,51	Fire Debtor	274,78	(19,27)	IGR Process initiated for signature - to be resubmitted
84000895	KANNALAND MUNICIPALITY	-	11,99	11,75	11,75	1 365,60	1 401,09	Fire Debtor	1 085,75	315,34	IGR Process initiated for signature - to be resubmitted
84000899	KANNALAND MUNICIPALITY	-	11,47	11,24	11,24	1 294,65	1 328,60	Fire Debtor	1 660,57	(331,97)	IGR Process initiated for signature - to be resubmitted
84000900	KANNALAND MUNICIPALITY	-	1,44	1,41	1,41	162,06	166,32	Fire Debtor	4 981,69	(4 815,37)	IGR Process initiated for signature - to be resubmitted
84000920	KANNALAND MUNICIPALITY	-	2,92	2,86	2,86	326,58	335,22	Fire Debtor	3 321,12	(2 985,90)	IGR Process initiated for signature - to be resubmitted
84000933	KANNALAND MUNICIPALITY	-	11,54	11,31	11,31	1 278,43	1 312,59	Fire Debtor	1 625,96	(313,37)	IGR Process initiated for signature - to be resubmitted
84000950	KANNALAND MUNICIPALITY	-	17,64	17,30	17,30	1 937,33	1 989,57	Fire Debtor	2 191,61	(202,04)	IGR Process initiated for signature - to be resubmitted
84000951	KANNALAND MUNICIPALITY	-	52,93	51,89	51,89	5 812,01	5 968,72	Fire Debtor	2 524,05	3 444,67	IGR Process initiated for signature - to be resubmitted
84000964	KANNALAND MUNICIPALITY	-	35,29	34,60	34,60	3 838,66	3 943,15	Fire Debtor	-	3 943,15	IGR Process initiated for signature - to be resubmitted
84000969	KANNALAND MUNICIPALITY	-	17,28	16,94	16,94	1 879,35	1 930,51	Fire Debtor	-	1 930,51	IGR Process initiated for signature - to be resubmitted
84000974	KANNALAND MUNICIPALITY	-	23,29	22,83	22,83	2 533,11	2 602,06	Fire Debtor	-	2 602,06	IGR Process initiated for signature - to be resubmitted
84000976	KANNALAND MUNICIPALITY	-	26,82	26,29	26,29	2 917,39	2 996,79	Fire Debtor	-	2 996,79	IGR Process initiated for signature - to be resubmitted
84000987	KANNALAND MUNICIPALITY	-	35,29	34,60	34,60	3 766,70	3 871,19	Fire Debtor	3 321,12	550,07	No - new account issued
84001039	KANNALAND MUNICIPALITY	-	15,37	15,07	15,07	1 579,93	1 625,44	Fire Debtor	1 446,70	178,74	No - new account issued
84001064	KANNALAND MUNICIPALITY	-	22,54	22,10	22,10	2 288,01	2 354,75	Fire Debtor	2 121,14	233,61	No - new account issued
84001063	KANNALAND MUNICIPALITY	-	28,24	27,68	27,68	2 874,45	2 958,05	Fire Debtor	2 657,41	300,64	No - new account issued
		-	**16 286,71**	**15 967,31**	**15 967,31**	**2 623 509,92**	**2 671 731,25**		**1 238 266,60**	**1 433 464,65**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900007	KNYSNA MUNISIPALITEIT	-	56,16	55,06	55,06	5 890,75	6 057,03	Contributions Task	4 711,67	1 345,36	Email send to CFO of Knysna Municipality
84000214	KNYSNA MUNICIPALITY	-	302,47	296,54	296,54	29 042,07	29 937,62	Shopsteward	22 067,93	7 869,69	Interest to be included in Quarter 3 write-off report
84000711	KNYSNA MUNICIPALITY	-	785,19	769,79	769,79	75 397,41	77 722,18	MMC Contribution Recovery	21 626,18	56 096,00	N/A
84001057	KNYSNA MUNICIPALITY	-	1 543,63	82 774,12	657,98	68 324,86	153 300,59		145 940,42	7 360,17	
84001084	KNYSNA MUNICIPALITY	-	602,14	590,33	590,33	60 143,18	61 925,98		56 672,00	5 253,98	
		-	**3 289,59**	**84 485,84**	**2 369,70**	**238 798,27**	**328 943,40**		**251 018,20**	**77 925,20**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000215	MOSSELBAY MUNICIPALITY	-	5,44	5,34	5,34	522,58	538,70	Shopsteward	512,12	26,58	N/A - interest was written-off
84000555	MOSSEL BAY MUNICIPALITY	-	488,20	473,69	468,81	45 005,66	46 436,36	MMC Contribution Recovery to GRDM as per signed SLA	44 122,59	2 313,77	N/A - interest was written-off
38900009	MOSSEL BAY MUNICIPALITY	-	9 730,30	-	527,92	-	10 258,22	TaskContribution 2024 2025	9 724,69	533,53	Payment received 20250619
84001076	MOSSEL BAY MUNICIPALITY	-	48,81	47,86	47,86	4 922,34	5 066,87	Fire Services	4 594,04	472,83	
		-	**10 272,75**	**526,89**	**1 049,93**	**50 450,58**	**62 300,15**	**-**	**65 192,74**	**(2 892,59)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000216	OUDTSHOORN MUNICIPALITY	-	-	-	-	340,05	340,05	Shopsteward	340,05	-	N/A - account overpayment on statement balance and not on invoice, will be adjusted with the 2024/25 contribution for the current year
84000269	OUDTSHOORN MUNICIPALITY	-	-	-	-	694,34	694,34	Health Certificates	694,34	-	N/A - new account for health services rendered
84000486	OUDTSHOORN MUNICIPALITY	-	10 395,46	10 191,62	10 191,62	1 585 408,93	1 616 187,63	Fire Debtor	978 395,78	637 791,85	IGR approval obtained & files submitted for recovery
84000556	OUDTSHOORN MUNICIPALITY	-	24,34	23,86	23,86	2 314,15	2 386,21	MMC Contribution Recovery to GRDM as per signed SLA	-	2 386,21	N/A - interest was written-off
84000636	OUDTSHOORN MUNICIPALITY	-	2 573,15	2 522,70	2 522,70	353 480,76	361 099,31	Fire Debtor	242 179,20	118 920,11	IGR approval obtained & files submitted for recovery
84000919	OUDTSHOORN MUNICIPALITY	-	50,22	49,23	49,23	5 616,28	5 764,96	Fire Debtor	4 726,16	1 038,80	No new account issued
		(16 516,87)	**13 043,17**	**12 787,41**	**12 787,41**	**1 947 854,51**	**1 969 955,63**		**1 249 335,53**	**720 620,10**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900011	PRINCE ALBERT MUNISIPALITEIT	-	3 269,93	27,96	2 684,54	-	5 982,43	Contributions Task	5 925,95	56,48	No
		-	**3 269,93**	**27,96**	**2 684,54**	**-**	**5 982,43**		**5 925,95**	**56,48**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 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	-	37 253,92	36 523,45	36 523,45	6 524 841,30	6 635 142,12	Fire Debtor	3 506 251,54	3 128 890,58	Matter was escalated via the GRDM Office of the Executive Mayor to the Deputy Minister of Energy
84000381	ESKOM	-	8 585,11	8 416,78	8 416,78	1 138 761,77	1 164 180,44	Fire Debtor	1 589 503,01	(425 322,57)	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	-	23,09	22,64	22,64	2 217,82	2 286,19		2 173,44	112,75	
		-	**45 862,12**	**44 962,87**	**44 962,87**	**8 804 231,03**	**8 940 018,89**		**5 667 133,06**	**3 272 885,83**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000576	SAN PARKS	-	1 722,89	1 689,11	1 689,11	244 717,64	249 818,75	Fire Debtor	162 154,11	87 664,64	IGR process to be initiated in March 2025
84001300	SAN PARKS	-	14 491,61	-	-	-	14 491,61	Fire Debtor	14 491,61	-	New Account
		-	**16 214,50**	**1 689,11**	**1 689,11**	**244 717,64**	**264 310,36**		**162 154,11**	**87 664,64**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000603	WESTERN CAPE PROVINCIAL GOVERN	-	9 910 019,98	11 465 322,45	9 514 706,43	35 840 676,08	66 730 724,94	Roads Debtor WCPG DPWT	75 503 184,57	(8 772 459,63)	No - Roads Agency Debtor for monthly claims to Province
		-	**9 910 019,98**	**11 465 322,45**	**9 514 706,43**	**35 840 676,08**	**66 730 724,94**		**75 503 184,57**	**(8 772 459,63)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 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 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000572	DFFE	-	1 137,65	1 115,35	1 115,35	161 591,53	164 959,88	Fire Debtor	107 073,36	57 886,52	No - discussion in process with institution
84000629	DFFE	-	317,35	311,12	311,12	43 198,86	44 138,45	Fire Debtor	29 867,80	14 270,65	No - discussion in process with institution
84000799	DFFE	-	2 064,78	2 024,30	2 024,30	255 182,60	261 295,98	Fire Debtor	194 332,28	66 963,70	No - discussion in process with institution
84000800	DFFE	-	168,19	164,90	164,90	20 786,78	21 284,77	Fire Debtor	15 829,95	5 454,82	No - discussion in process with institution
84001043	DFFE	-	8 639,85	8 470,44	8 470,44	879 570,17	905 150,90	Fire Debtor	813 161,93	91 988,97	No - discussion in process with institution
84001293	DFFE	-	31,10	2 926,87	-	-	2 957,97	Fire Debtor	2 926,87	31,10	No - discussion in process with institution
84000854	DFFE	-	134,55	131,92	131,92	16 048,95	16 447,34	Fire Debtor	12 663,96	3 783,38	No - discussion in process with institution
		-	**12 493,47**	**15 144,90**	**12 218,03**	**1 376 378,89**	**1 416 235,29**		**1 175 856,15**	**240 379,14**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000991	PETRO SA	-	1 416 179,49	1 727 481,12	-	-	3 143 660,61	Waste	3 143 660,61	-	New Account issued in June 2025
		-	**1 416 179,49**	**1 727 481,12**	**-**	**-**	**3 143 660,61**		**3 143 660,61**	**-**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84001318	DIE HEUWEL PRIMARY SCHOOL	-	-	-	-	-	-	Fire Debtor	-	-	
		-	**-**	**-**	**-**	**-**	**-**		**-**	**-**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000820	WESTERN CAPE GOVERNMENT TRANSP	-	-	-	-	-	-	Health Certificates	5 822,15	(5 822,15)	N/A - awaiting payment
		-	**-**	**-**	**-**	**-**	**-**		**5 822,15**	**(5 822,15)**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000801	PROVINCIAL GOVERNMENT WC	-	2 308,28	2 263,02	2 263,02	285 276,84	292 111,16	Fire Debtor	217 250,31	74 860,85	N/A - awaiting payment
		-	**2 308,28**	**2 263,02**	**2 263,02**	**285 276,84**	**292 111,16**		**217 250,31**	**74 860,85**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84001223	WESTERN CAPE PROVICIAL AMBULAN	-	11,68	11,45	11,45	1 132,85	1 167,43		941,61	225,82	
84001224	WESTERN CAPE PROVINCIAL AMBULA	-	11,68	11,45	11,45	1 132,85	1 167,43		941,61	225,82	
		-	**23,36**	**22,90**	**22,90**	**2 265,70**	**2 334,86**		**1 883,22**	**451,64**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000852	CAPE NATURE	-	905,10	887,35	887,35	107 955,37	110 635,17	Fire Debtor	85 185,86	25 449,31	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84000922	CAPE NATURE	-	2 412,28	2 364,98	2 364,98	269 796,64	276 938,88	Fire Debtor	227 037,80	49 901,08	Awaiting dispute to be lodged by debtor to GRDM Fire Department
84001073	CAPE NATURE	-	208,78	204,69	204,69	21 054,01	21 672,17	Fire Debtor	19 649,88	2 022,29	
84001250	CAPE NATURE L GUNGULUZA	-	10,01	9,81	9,81	951,22	980,85	Fire Debtor	941,61	39,24	
84001074	CAPE NATURE	-	752,68	737,92	737,92	75 902,12	78 130,64	Fire Debtor	70 840,00	7 290,64	
		-	**4 288,85**	**4 204,75**	**4 204,75**	**475 659,36**	**488 357,71**	**-**	**403 655,15**	**84 702,56**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
84000979	NATIONAL HEALTH LABORATORY S	-	207,77	203,70	203,70	22 602,48	23 217,65	Fire Debtor	19 555,09	3 662,56	No - new account issued due for payment
		-	**207,77**	**203,70**	**203,70**	**22 602,48**	**23 217,65**	**-**	**19 555,09**	**3 662,56**	

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 2026	Debtor Type:	Original Capital: levied	Interest on account:	IGR Process:
38900001	BEAUFORT-WEST MUNICIPALITY	-	3 775,69	523,66	11 903,87	40 310,87	56 514,09	Fire Debtor	15 145,43	41 368,66	No - new account issued due for payment
		-	**3 775,69**	**523,66**	**11 903,87**	**40 310,87**	**56 514,09**	**-**	**15 145,43**	**41 368,66**	

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

ACCNO	NAME	CURRENT	31-60 days	61-90 days	91-120 days	120+ days	Total due by 31 October 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 - M04 October

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		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	2 537	48	–	51	173	1	–	813	3 623	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950									–	
Total By Customer Type	1000	2 537	48	–	51	173	1	–	813	3 623	–

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

		Movements for the month					
	Balance as at 1 October 2026	Investments matured	Investments made	Interest capitalised	Balance as at 31 October 2026	Interest earned Month	Interest earned Year to date
Garden Route District Municipality							
Standard Bank	-	-	-	-	-	-	-
ABSA	-	-	-	-	-	-	-
African Bank	-	-	-	-	-	-	-
BANK DEPOSITS	-	-	-	-	-	-	-

The municipality invests surplus funds to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council. 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 - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	199 381	199 415	293	81 311	84 973	(3 663)	-4,3%	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	17	68	1 200	(1 132)	-94,3%	1 200
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Public Transport Network Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	1 774	1 774	139	247	443	(196)	-44,3%	1 774
Rural Road Asset Management Systems Grant		–	2 958	2 992	137	392	2 081	(1 690)	-81,2%	2 992
Provincial Government:		–	1 230	1 376	–	–	1 279	(1 279)	-100,0%	1 376
Capacity Building		–	1 230	1 376	–	–	1 279	(1 279)	-100,0%	1 376
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	–	200 611	200 791	293	81 311	86 252	(4 941)	-5,7%	200 791
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	2 500	5 500	–	–	1 000	(1 000)	-100,0%	5 500
Infrastructure		–	–	–	–	–	–	–		–
Infrastructure		–	–	–	–	–	–	–		–
Capacity Building		–	2 500	5 500	–	–	1 000	(1 000)	-100,0%	5 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	2 500	5 500	–	–	1 000	(1 000)	-100,0%	5 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	203 111	206 291	293	81 311	87 252	(5 941)	-6,8%	206 291

7.2 Supporting Table SC19

DC4 Garden Route - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	195 770	196 155	16 495	61 032	57 849	3 183	5,5%	196 155
Local Government Equitable Share		–	189 838	190 189	16 248	60 077	56 443	3 633	6,4%	190 189
Energy efficiency and demand side management grant		–	–	–	–	–	–	–		–
Local government financial management grant		–	1 200	1 200	11	80	152	(73)	-47,7%	1 200
Municipal systems improvement grant		–	–	–	–	–	–	–		–
Public transport network grant		–	–	–	–	–	–	–		–
Expanded public works programme integrated grant		–	1 774	1 774	148	395	591	(196)	-33,2%	1 774
Rural roads assets management systems grant		–	2 958	2 992	89	480	662	(182)	-27,4%	2 992
Provincial Government:		–	2 412	51 547	9 923	38 605	16 632	21 973	132,1%	51 547
Infrastructure		–	–	48 567	9 910	38 551	16 189	22 362	138,1%	48 567
Capacity Building		–	2 412	2 980	13	53	443	(389)	-87,9%	2 980
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	21 751	21 751	1 980	4 437	4 109	328	8,0%	21 751
Other Grants Received (Monetary)		–	21 751	21 751	1 980	4 437	4 109	328	8,0%	21 751
Total operating expenditure of Transfers and Grants:		–	219 933	269 453	28 399	104 073	78 590	25 483	32,4%	269 453
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Capacity Building		–	2 500	5 500	803	803	3 500	(2 697)		5 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Other Grants Received (Monetary)		–	–	–	–	–	–	–		–
Other Grants Received (In Kind)		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	219 933	269 453	28 399	104 073	78 590	25 483	32,4%	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 - M04 October

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	10 050	10 050	814	3 245	3 066	179	6%	10 050
Cell phone Allowance		–	1 045	1 045	80	332	345	(13)	-4%	1 045
Motor Vehicle Allowance		–	1 055	1 055	30	121	347	(226)	-65%	1 055
Travelling Allowance		–	1 742	1 742	210	838	545	293	54%	1 742
Total Allowances and Service Related Benefits		-	13 893	13 893	1 134	4 535	4 303	233	5%	13 893
Social Contributions										
Medial Aid Benefits		–	146	146	14	54	47	7	15%	146
Pension Fund Contributions		–	588	588	31	133	110	23	21%	588
Total Social Contributions		-	734	734	46	187	157	30	19%	734
Total Councillors		-	14 627	14 627	1 180	4 723	4 460	263	6%	14 627
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		–	5 179	5 179	271	3 006	1 324	1 682	127%	5 179
Bonuses		–	1 411	1 411	–	–	223	(223)	-100%	1 411
Allowance								–		
Cellular and Telephone	3	–	273	273	15	49	91	(42)	-46%	273
Housing Benefits	3	–	106	106	5	20	35	(15)	-44%	106
Travel or Motor Vehicle	3	–	2 923	2 923	358	1 457	551	906	164%	2 923
Total Allowance		-	3 303	3 303	378	1 526	678	848	125%	3 303
Service Related Benefits										
Acting	3	–	114	114	5	11	38	(27)	-72%	114
Leave Pay	3	–	–	–	–	5	–	5	#DIV/0!	–
Long Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		-	114	114	5	15	38	(22)	-59%	114
Total Salaries and Allowances		-	10 007	10 007	654	4 547	2 262	2 285	101%	10 007
Social Contributions										
Bargaining Council		–	0	0	0	0	0	0	64%	0
Group Life Insurance		–	121	121	8	35	40	(6)	-14%	121
Medical		–	261	261	18	79	67	12	18%	261
Pension		–	452	452	49	195	116	79	68%	452
Unemployment Insurance		–	9	9	0	1	2	(2)	-69%	9
Total Social Contributions		-	843	843	75	309	225	84	38%	843
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	10 850	10 850	729	4 856	2 487	2 369	95%	10 850
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		–	97 257	121 421	16 140	62 709	37 497	25 211	67%	121 421
Bonuses		–	9 616	9 659	86	294	477	(183)	-38%	9 659
Allowance										
Cellular and Telephone	3	–	95	107	15	53	27	26	98%	107
Housing Benefits	3	–	1 401	1 842	197	794	601	193	32%	1 842
Travel or Motor Vehicle	3	–	10 727	11 892	1 067	4 278	3 796	482	13%	11 892
Total Allowance		-	12 223	13 841	1 279	5 126	4 424	702	16%	13 841
Service Related Benefits										
Acting	3	–	424	450	73	255	182	73	40%	450
Bonus	3	–	100	100	–	–	11	(11)	-100%	100
Leave Pay	3	–	3 613	3 700	108	542	1 138	(596)	-52%	3 700
Long Service Award		–	745	745	71	198	248	(50)	-20%	745
Overtime		–	2 738	2 910	565	1 113	888	225	25%	2 910
Standby Allowance	3	–	1 370	1 370	83	284	345	(61)	-18%	1 370
Long Term Service Award		–	–	27	–	27	27	(0)	0%	27
Total Service Related Benefits		-	8 990	9 302	900	2 420	2 840	(420)	-15%	9 302
Total Salaries and Allowances		-	128 086	154 223	18 405	70 548	45 239	25 310	56%	154 223
Social Contributions										
Bargaining Council		–	39	82	8	30	34	(5)	-14%	82
Group Life Insurance		–	2 800	3 456	346	1 385	1 115	270	24%	3 456
Medical		–	17 588	21 766	1 941	7 764	7 025	739	11%	21 766
Pension		–	18 999	23 979	2 458	9 838	7 912	1 926	24%	23 979
Unemployment Insurance		–	635	1 050	106	413	350	64	18%	1 050
Total Social Contributions		-	40 061	50 335	4 859	19 430	16 436	2 994	18%	50 335
Post-retirement Benefit	6									
Medical		–	6 762	6 762	–	–	2 254	(2 254)	-100%	6 762
Total Post-retirement Benefit		-	6 762	6 762	-	-	2 254	(2 254)		6 762
Sub Total - Other Municipal Staff		-	174 909	211 320	23 264	89 978	63 928	26 050		211 320
% increase	4									
Total Parent Municipality		-	200 386	236 797	25 173	99 557	70 876	28 681	40%	236 797

Remuneration related expenditure for the month ended 31 October 2026 amounted to R25,173,067.

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:	05 November 2026

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

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

I, N RAISA-MLANDU, the (acting) accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

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

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

Print Name NTHABELENG RAISA-MLANDU

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

Signature ----------

Date 2026/11/06