ANNUAL PERFORMANCE REPORT

2025 – 2026 FINANCIAL YEAR

GREAT KEI MUNICIPALITY

Acronyms

AAP	Audit Action plan
AG	Auditor General
AIDS	Acquired Immune Deficiency Syndrome
CWP	Community Works Programme
DEDEA	Department of Economic Development and Environment
DIMAFO	District Mayors' Forum
EPWP	Expanded Public Works Programme
HIV	Human Immune Virus
HR	Human Resource
IDP	Integrated Development Plan
IGR	Intergovernmental Relations
IT	Information Technology
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
LLF	Local Labour Forum
LM	Local Municipality
MFMA	Municipal Financial Management Act of 2003
MIG	Municipal Infrastructure Grant
MoU	Memorandum of Understanding
MSA	Municipal Systems Act of 2000
NHNR	National Housing Needs Register
OHS Act	Occupational Health and Safety Act
PMS	Performance Management System
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SDA	Service Delivery Agreement
SLA	Service Level Agreement
SMME	Small Medium Enterprise
SPU	Special Programmes Unit
WSP	Workplace Skills Plan

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COMPILATION AND REVIEW

Mr. L.L Juju:
IDP PMS MANAGER

__27 August 2026 ___
Date

CERTIFICATION

I certify that this Final Annual Performance Report has been prepared in accordance with Section 46 of the Municipal Systems Act 32 of 2000 as amended. I further certify that to my knowledge that the information contained within the report is a true reflection of the performance of the municipality during the 2025/2026 financial year.

This information is based on the performance of the municipality as per Service Delivery and Budget Implementation Plan [SDBIP] of the Great Kei Municipality as approved in February 2026 by the Honourable Mayor, **Cllr. N. W. Tekile**.

Mr. L.N Mambila
Municipal Manager

___27 August 2026____
Date

RECEIPT BY THE MAYOR

I, N.W TEKILE, the Mayor of the Great Kei Municipality, hereby accept the Final Annual Performance Report for the 2025/2026 FINANCIAL YEAR as prepared in accordance with Section 46 of the Municipal Systems Act 32 of 2000 as amended

Cllr. N. W. Tekile
Mayor

27 August 2026
Date

1. Status of the Report

This report is prepared in terms of Municipal Systems Act of 2000 as amended (MSA). Section 46 of the MSA states that a municipality must prepare for each financial year a performance report reflecting:

(a) The performance of the municipality and of each external service provider during that financial year;
(b) A comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and
(c) Measures taken to improve performance.

The Section further states that the annual performance report must form part of the municipality's annual report.

2. Background

This annual performance report is based on the annual indicators and targets set in the Integrated Development Plan and budget of the Great Kei Municipality for the 2025/26 financial year as approved by the Council. The adoption of the IDP and budget culminated into the drafting and approval of Service Delivery and Budget Implementation Plan (SDBIP) by the Mayor of the Municipality.

The SDBIP is a detailed plan approved by the Mayor in terms of Section 53 (1) (c) (ii) for implementing the IDP and Budget. The plan contained annual performance indicators and targets that were measured and evaluated throughout the year through compilation of various in-year reports which were presented to the various committees of Council. These included Sections 52 (d), 71 and 72 reports which were prepared in terms of the Municipal Finance Management Act of 2003 (MFMA).

This report therefore provides an annual overview of progress achieved towards the attainment of the set performance indicators and targets for the institution during the 2025/26 financial year.

3. Annual Performance Summary

The report below is presented in line with the five (5) Key Performance Areas (KPAs) of the Local Government Strategic Agenda. These are:

- ... Service Delivery and Infrastructure Provision;
- ... Local Economic Development (LED);
- ... Financial Management and Viability;
- ... Institutional Development and Municipal Transformation; and
- ... Good Governance and Public Participation.

A SUMMARY OF ACHIEVEMENTS ON EACH OF THE KPAS IS PROVIDED BELOW

Analysis Results					
KPA	**No. of Targets set**	**No. of Targets achieved**	**Targets not achieved**	**%**	**Comments on non-achieved targets**
Service Delivery and Infrastructure Provision	19	18	1	**95%**	• Environmental Impact Assessment for the new identified landfill were not conducted due to delays on identification of the new landfill site. Procurement processes to be completed in the 1st Quarter of 26/27 financial year.
Local Economic Development	11	10	1	**91%**	• The quarterly reports were not obtained from the Department of Human Settlements because projects were on hold since a new agent was appointed. The progress update will be requested from the Department of Human Settlement in 2026/2027
Financial Management and Viability	13	12	1	**92%**	• Inflation on fuel due to the war, awarded bidders rejected the appointment. The tender is re-advertised and awaiting acceptance from awarded bidder
Institutional Development and Municipal Transformation	14	14	0	**100%**	• N/A
Good Governance and Public participation	13	12	1	**92%**	• The MPAC meeting for the 1st quarter did not sit as scheduled. The municipality will ensure monitoring of the Council Calendar in ensuring that the oversight committee sits as scheduled.
Total	**70**	**66**	**4**	**94%**	

The overall institutional performance is sitting at **94% for 2025/26 FY**. The overall annual performance of the municipality has **increased** by 4% compared to **90% of 2024/25 APR FY.**

Revenue by Source

EC123 Great Kei - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
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	35,180	54,888	44,000	3,511	40,000	44,000	(4,000)	-9%	44,000
Service charges	18,224	17,891	20,301	1,875	22,264	20,301	1,963	10%	20,301
Investment revenue	6,525	6,733	6,733	1,814	6,671	6,733	(62)	-1%	6,733
Transfers and subsidies - Operational	60,484	61,753	60,753	462	61,350	60,753	597	0	60,753
Other own revenue	9,613	12,065	11,465	13,574	22,832	11,465	11,367	99%	11,465
Total Revenue (excluding capital transfers and contributions)	**130,026**	**153,330**	**143,253**	**21,236**	**153,118**	**143,253**	**9,866**	**7%**	**143,253**
Employee costs	55,062	55,678	63,610	10,863	63,014	63,610	(596)	-1%	63,610
Remuneration of Councillors	5,923	5,738	6,057	492	5,955	6,057	(101)	-2%	6,057
Depreciation and amortisation	18,966	20,848	19,446	12,356	19,034	19,446	(412)	-2%	19,446
Interest	1,329	–	3,000	1,475	1,475	3,000	(1,525)	-51%	3,000
Inventory consumed and bulk purchases	14,789	16,555	20,842	1,184	18,591	20,842	(2,250)	-11%	20,842
Transfers and subsidies	–	450	210	–	197	210	(13)	-6%	210
Other expenditure	31,150	33,699	40,256	9,271	33,818	40,443	(6,625)	-16%	40,256
Total Expenditure	**127,220**	**132,968**	**153,420**	**35,641**	**142,084**	**153,607**	**(11,523)**	**-8%**	**153,420**
Surplus/(Deficit)	**2,806**	**20,362**	**(10,167)**	**(14,406)**	**11,035**	**(10,354)**	**21,389**	**-207%**	**(10,167)**
Transfers and subsidies - capital (monetary allocations)	37,766	39,267	41,387	5,664	40,664	41,387	(723)	-2%	41,387
Transfers and subsidies - capital (in-kind)	3,500	–	2,800	–	2,800	2,800	–		2,800
Surplus/(Deficit) after capital transfers & contributions	**44,072**	**59,629**	**34,020**	**(8,742)**	**54,499**	**33,833**	**20,666**	**61%**	**34,020**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**44,072**	**59,629**	**34,020**	**(8,742)**	**54,499**	**33,833**	**20,666**	**61%**	**34,020**
Capital expenditure & funds sources									
Capital expenditure	**49,205**	**45,277**	**63,182**	**6,151**	**44,760**	**63,182**	**(18,422)**	**-29%**	**63,182**
Capital transfers recognised	38,852	33,585	51,393	7,290	36,358	51,393	(15,035)	-29%	51,393
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	10,353	11,691	11,789	(1,139)	8,402	11,789	(3,387)	-29%	11,789
Total sources of capital funds	**49,205**	**45,277**	**63,182**	**6,151**	**44,760**	**63,182**	**(18,422)**	**-29%**	**63,182**
Financial position									
Total current assets	107,778	88,817	104,876		138,657				104,876
Total non current assets	389,719	486,566	407,622		423,812				407,622
Total current liabilities	77,190	56,684	65,814		83,152				65,814
Total non current liabilities	32,519	20,035	42,090		30,079				42,090
Community wealth/Equity	**393,413**	**59,629**	**34,020**		**449,239**				**34,020**
Cash flows									
Net cash from (used) operating	(94,896)	91,517	111,840	(5,064)	39,450	129,663	90,213	70%	111,840
Net cash from (used) investing	–	–	–	–	–	–	–		–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**(94,896)**	**91,517**	**111,840**	**(5,064)**	**39,450**	**129,663**	**90,213**	**70%**	**111,840**
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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	4,749	–	634	281	447	–	1,126	13,260	20,497

Financial Performance – Expenditure and Revenue by Functional Classification

EC123 Great Kei - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**121,016**	**134,036**	**126,389**	**23,135**	**135,166**	**126,389**	8,777	7%	**126,389**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		121,016	134,036	126,389	23,135	135,166	126,389	8,777	7%	126,389
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**3,167**	**4,038**	**3,692**	**322**	**3,506**	**3,692**	(186)	-5%	**3,692**
Community and social services		1,360	977	2,037	139	1,819	2,037	(217)	-11%	2,037
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1,598	3,061	1,655	166	1,491	1,655	(164)	-10%	1,655
Housing		209	–	–	17	195	–	195	#DIV/0!	–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**23,312**	**25,673**	**24,873**	**672**	**23,455**	**24,873**	(1,418)	-6%	**24,873**
Planning and development		670	1,471	1,471	102	705	1,471	(766)	-52%	1,471
Road transport		22,642	24,202	23,402	570	22,750	23,402	(652)	-3%	23,402
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**23,797**	**28,850**	**32,486**	**2,771**	**34,456**	**32,486**	**1,969**	6%	**32,486**
Energy sources		14,439	21,982	23,921	2,597	24,973	23,921	1,052	4%	23,921
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		9,359	6,869	8,566	175	9,483	8,566	917	11%	8,566
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**171,292**	**192,597**	**187,440**	**26,900**	**196,583**	**187,440**	**9,143**	**5%**	**187,440**
Expenditure - Functional										
Governance and administration		**57,801**	**59,806**	**71,684**	**16,971**	**60,323**	**71,871**	(11,548)	-16%	**71,684**
Executive and council		5,978	5,738	6,197	497	6,167	6,197	(30)	0%	6,197
Finance and administration		51,822	54,068	65,487	16,474	54,156	65,675	(11,518)	-18%	65,487
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**10,987**	**9,805**	**9,901**	**819**	**8,989**	**9,901**	(912)	-9%	**9,901**
Community and social services		3,953	776	786	17	508	786	(278)	-35%	786
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		7,033	9,029	9,115	803	8,481	9,115	(634)	-7%	9,115
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31,917**	**28,978**	**31,563**	**11,967**	**36,859**	**31,563**	5,295	17%	**31,563**
Planning and development		14,312	15,410	16,269	1,320	13,496	16,269	(2,773)	-17%	16,269
Road transport		17,604	13,568	15,294	10,647	23,362	15,294	8,068	53%	15,294
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**26,791**	**34,379**	**40,271**	**5,884**	**35,914**	**40,271**	**(4,358)**	-11%	**40,271**
Energy sources		18,073	20,793	26,180	4,727	26,158	26,180	(22)	0%	26,180
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		8,717	13,586	14,091	1,157	9,755	14,091	(4,336)	-31%	14,091
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**127,495**	**132,968**	**153,420**	**35,641**	**142,084**	**153,607**	**(11,523)**	**-8%**	**153,420**
Surplus/ (Deficit) for the year		**43,798**	**59,629**	**34,020**	**(8,742)**	**54,499**	**33,833**	**20,666**	**61.08%**	**34,020**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Annual Budget Statement – Capital Expenditure by Municipal Vote

EC123 Great Kei - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	1,507	2,472	–	2,720	2,472	249	10%	2,472
Vote 2 - Directorate: Budget and Treasury		(13)	–	140	(85)	38	140	(102)	-73%	140
Vote 3 - Directorate: Corporate Services		–	–	370	–	147	370	(223)	-60%	370
Vote 4 - Directorate: Strategic Services		–	–	–	–	–	–	–		–
Vote 5 - Directorate: Technical Service & Community Services		4,970	11,783	10,545	1,965	11,516	10,545	972	9%	10,545
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**4,956**	**13,290**	**13,526**	**1,879**	**14,421**	**13,526**	**895**	**7%**	**13,526**
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Directorate: Budget and Treasury		3,253	359	210	683	795	210	585	279%	210
Vote 3 - Directorate: Corporate Services		264	839	372	–	282	372	(91)	-24%	372
Vote 4 - Directorate: Strategic Services		6,122	1,102	1,200	26	1,199	1,200	(1)	0%	1,200
Vote 5 - Directorate: Technical Service & Community Services		34,611	29,687	47,873	3,564	28,063	47,873	(19,809)	-41%	47,873
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	44,249	31,987	49,655	4,272	30,339	49,655	(19,317)	-39%	49,655
Total Capital Expenditure		**49,205**	**45,277**	**63,182**	**6,151**	**44,760**	**63,182**	**(18,422)**	**-29%**	**63,182**
Capital Expenditure - Functional Classification										
Governance and administration		**3,503**	**1,198**	**1,092**	**597**	**1,261**	**1,092**	169	15%	**1,092**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		3,503	1,198	1,092	597	1,261	1,092	169	15%	1,092
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**834**	**543**	**570**	**(472)**	**21**	**570**	(550)	-96%	**570**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		834	543	570	(472)	21	570	(550)	-96%	570
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**43,451**	**32,377**	**49,735**	**5,381**	**33,840**	**49,735**	(15,895)	-32%	**49,735**

Planning and development		6,122	1,102	1,200	26	1,199	1,200	(1)	0%	1,200
Road transport		37,329	31,275	48,535	5,355	32,641	48,535	(15,893)	-33%	48,535
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**1,418**	**11,158**	**11,785**	**646**	**9,638**	**11,785**	(2,146)	-18%	**11,785**
Energy sources		267	8,888	9,163	646	7,512	9,163	(1,651)	-18%	9,163
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		1,150	2,271	2,621	–	2,126	2,621	(495)	-19%	2,621
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**49,205**	**45,277**	**63,182**	**6,151**	**44,760**	**63,182**	**(18,422)**	**-29%**	**63,182**
Funded by:										
National Government		30,780	24,890	50,107	7,290	36,358	50,107	(13,749)	-27%	50,107
Provincial Government		257	8,696	160	–	–	160	(160)	-100%	160
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		7,815	–	1,126	–	–	1,126	(1,126)	-100%	1,126
Transfers recognised - capital		**38,852**	**33,585**	**51,393**	**7,290**	**36,358**	**51,393**	**(15,035)**	**-29%**	**51,393**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		10,353	11,691	11,789	(1,139)	8,402	11,789	(3,387)	-29%	11,789
Total Capital Funding		**49,205**	**45,277**	**63,182**	**6,151**	**44,760**	**63,182**	**(18,422)**	**-29%**	**63,182**

Annual Budget Statement Summary

EC123 Great Kei - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
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		209	1	(839)	230	409	(839)	1,248	-148.8%	(839)
Vote 2 - Directorate: Budget and Treasury		124,081	134,036	127,289	23,125	139,342	127,289	12,053	9.5%	127,289
Vote 3 - Directorate: Corporate Services		89	–	–	(110)	–	–	–		–
Vote 4 - Directorate: Strategic Services		670	1,471	1,471	102	705	1,471	(766)	-52.1%	1,471
Vote 5 - Directorate: Technical Service & Community Services		46,243	57,089	59,519	3,554	56,127	59,519	(3,392)	-5.7%	59,519
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**171,292**	**192,597**	**187,440**	**26,900**	**196,583**	**187,440**	**9,143**	**4.9%**	**187,440**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	30	–	–	30	(30)	-100.0%	30
Vote 2 - Directorate: Budget and Treasury		46,609	42,956	51,647	12,699	41,967	51,647	(9,680)	-18.7%	51,647
Vote 3 - Directorate: Corporate Services		5,150	11,112	13,840	3,775	12,189	14,027	(1,839)	-13.1%	13,840
Vote 4 - Directorate: Strategic Services		20,382	21,197	22,525	1,817	19,722	22,525	(2,802)	-12.4%	22,525
Vote 5 - Directorate: Technical Service & Community Services		55,354	57,703	65,378	17,351	68,206	65,378	2,828	4.3%	65,378
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**127,495**	**132,968**	**153,420**	**35,641**	**142,084**	**153,607**	**(11,523)**	**-7.5%**	**153,420**
Surplus/ (Deficit) for the year	2	**43,798**	**59,629**	**34,020**	**(8,742)**	**54,499**	**33,833**	**20,666**	**61.1%**	**34,020**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

Financial Performance – Revenue and Expenditure by Municipal Vote

EC123 Great Kei - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
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		209	1	(839)	230	409	(839)	1,248	-148.8%	(839)
Vote 2 - Directorate: Budget and Treasury		124,081	134,036	127,289	23,125	139,342	127,289	12,053	9.5%	127,289
Vote 3 - Directorate: Corporate Services		89	–	–	(110)	–	–	–		–
Vote 4 - Directorate: Strategic Services		670	1,471	1,471	102	705	1,471	(766)	-52.1%	1,471
Vote 5 - Directorate: Technical Service & Community Services		46,243	57,089	59,519	3,554	56,127	59,519	(3,392)	-5.7%	59,519
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**171,292**	**192,597**	**187,440**	**26,900**	**196,583**	**187,440**	**9,143**	**4.9%**	**187,440**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	30	–	–	30	(30)	-100.0%	30
Vote 2 - Directorate: Budget and Treasury		46,609	42,956	51,647	12,699	41,967	51,647	(9,680)	-18.7%	51,647
Vote 3 - Directorate: Corporate Services		5,150	11,112	13,840	3,775	12,189	14,027	(1,839)	-13.1%	13,840
Vote 4 - Directorate: Strategic Services		20,382	21,197	22,525	1,817	19,722	22,525	(2,802)	-12.4%	22,525
Vote 5 - Directorate: Technical Service & Community Services		55,354	57,703	65,378	17,351	68,206	65,378	2,828	4.3%	65,378
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**127,495**	**132,968**	**153,420**	**35,641**	**142,084**	**153,607**	**(11,523)**	**-7.5%**	**153,420**
Surplus/ (Deficit) for the year	2	**43,798**	**59,629**	**34,020**	**(8,742)**	**54,499**	**33,833**	**20,666**	**61.1%**	**34,020**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

Annual Budget Statement – Financial Position

EC123 Great Kei - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		84,112	64,285	84,285	104,791	84,285
Trade and other receivables from exchange transactions		8,873	13,831	13,688	13,271	13,688
Receivables from non-exchange transactions		3,817	2,894	5,094	5,180	5,094
Current portion of non-current receivables		41	–	–	81	–
Inventory		–	–	620	542	620
VAT		10,953	7,664	1,189	13,515	1,189
Other current assets		(18)	143	0	1,276	0
Total current assets		**107,778**	**88,817**	**104,876**	**138,657**	**104,876**
Non current assets						
Investments		–	–	–	–	–
Investment property		76,094	73,005	76,000	75,812	76,000
Property, plant and equipment		313,250	413,173	331,094	347,556	331,094
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36	36	36	36	36
Intangible assets		339	352	492	408	492
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**389,719**	**486,566**	**407,622**	**423,812**	**407,622**
TOTAL ASSETS		**497,497**	**575,382**	**512,498**	**562,469**	**512,498**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		375	362	332	393	332
Trade and other payables from exchange transactions		54,318	44,660	38,970	47,741	38,970
Trade and other payables from non-exchange transactions		9,192	–	14,656	17,227	14,656
Provision		2,930	3,510	6,124	3,908	6,124
VAT		10,375	8,152	5,732	13,882	5,732
Other current liabilities		–	–	–	–	–
Total current liabilities		**77,190**	**56,684**	**65,814**	**83,152**	**65,814**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		24,479	20,412	31,330	19,365	31,330
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		8,040	(377)	10,760	10,714	10,760
Total non current liabilities		**32,519**	**20,035**	**42,090**	**30,079**	**42,090**
TOTAL LIABILITIES		**109,708**	**76,719**	**107,904**	**113,230**	**107,904**
NET ASSETS	2	**387,789**	**498,664**	**404,594**	**449,239**	**404,594**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		393,413	59,629	34,020	449,239	34,020
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**393,413**	**59,629**	**34,020**	**449,239**	**34,020**

Annual Budget Statement – Cash Flow

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		84,112	64,285	84,285	104,791	84,285
Trade and other receivables from exchange transactions		8,873	13,831	13,688	13,271	13,688
Receivables from non-exchange transactions		3,817	2,894	5,094	5,180	5,094
Current portion of non-current receivables		41	–	–	81	–
Inventory		–	–	620	542	620
VAT		10,953	7,664	1,189	13,515	1,189
Other current assets		(18)	143	0	1,276	0
Total current assets		**107,778**	**88,817**	**104,876**	**138,657**	**104,876**
Non current assets						
Investments		–	–	–	–	–
Investment property		76,094	73,005	76,000	75,812	76,000
Property, plant and equipment		313,250	413,173	331,094	347,556	331,094
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36	36	36	36	36
Intangible assets		339	352	492	408	492
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**389,719**	**486,566**	**407,622**	**423,812**	**407,622**
TOTAL ASSETS		**497,497**	**575,382**	**512,498**	**562,469**	**512,498**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		375	362	332	393	332
Trade and other payables from exchange transactions		54,318	44,660	38,970	47,741	38,970
Trade and other payables from non-exchange transactions		9,192	–	14,656	17,227	14,656
Provision		2,930	3,510	6,124	3,908	6,124
VAT		10,375	8,152	5,732	13,882	5,732
Other current liabilities		–	–	–	–	–
Total current liabilities		**77,190**	**56,684**	**65,814**	**83,152**	**65,814**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		24,479	20,412	31,330	19,365	31,330
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		8,040	(377)	10,760	10,714	10,760
Total non current liabilities		**32,519**	**20,035**	**42,090**	**30,079**	**42,090**
TOTAL LIABILITIES		**109,708**	**76,719**	**107,904**	**113,230**	**107,904**
NET ASSETS	2	**387,789**	**498,664**	**404,594**	**449,239**	**404,594**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		393,413	59,629	34,020	449,239	34,020
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**393,413**	**59,629**	**34,020**	**449,239**	**34,020**

Annual Performance of Service Delivery Targets and Performance Indicators

Comparison of prior performance and year under review performance

KPA 1: Service Delivery and Infrastructure Provision

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure accessible roads within the Great Kei Local Municipal Area by June 2027	**SD01: By constructing, maintain gravel roads & Surfaced roads**	SD01-01	Percentage progress on km's of gravel roads to be constructed -	100% Construction of 7km's gravel road at (Tainton 3.5 km's and Sotho 3.5 km's) Internal Streets by 30th June 2025	Achieved	100% Construction of 3,5 km's gravel road at Sithungu internal streets by 30th June 2026	Achieved		Practical completion certificate	100% of 3,5 km's of Sithungu internal streets constructed by 30th June 2026.	None	None	TECHNICAL SERVICES
		SD01-02	Percentage progress on km's of gravel roads to be constructed -	100% Construction of 7km's gravel road at (Tainton 3.5 km's and Sotho 3.5 km's) Internal Streets by 30th June 2025	Achieved	100% Construction of 1,5 km's gravel road at Mangqukela internal streets by 30th June 2026	Achieved		Practical completion certificate	100% of 1,5 km's of Mangqukela internal streets constructed by 30th June 2026.	None	None	TECHNICAL SERVICES

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
		SD01-03	1 x procured service provider by June 2026	Submission and approval of Final Pre-liminary design reports for the surfacing of Kei Mouth Road to Ferry to the funder (EC-Department of Transport) by the 30 June 2025	Achieved	Facilitate procurement processes of a Contractor and submission of 4 quarterly progress report to standing committee for surfacing of Kei Mouth Ferry by June 2026	Achieved		4 quarterly progress report to standing committee for surfacing of Kei Mouth Ferry	4 X Quarterly progress report to standing committee for surfacing of Kei Mouth Ferry by June 2026	None	None	TECHNICAL SERVICES
		SD01-04	Number of meetings (4) held	Submission and approval of Final Pre-liminary design reports for the surfacing of R349 road to Haga-Haga to the funder (EC-Department of Transport) by the 30 June 2025	Achieved	4 x engagement meetings for land acquisition for Upgrading of Haga-Haga road to Asphalt Surface Standards by June 2026	Achieved		4 x Attendance Registers and minutes	4x Engagement Meetings were held to discuss issues of land acquisition.	None	None	TECHNICAL SERVICES

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
		SD01-05	Percentage progress on Reconstruction of 4.8km's disaster management projects	100% of Construction progress of 20km's disaster management projects (Ntushu-ntushu 2.5km's, Ncalukeni 2.5km's, Lusizini 2.5km's, 2024Khayelitsha 2.5km's, Ngxingxolo 2.5km's, Hardwick 5.km's and Chintsa East 2.5km's) Internal Streets by 30th June 2025	Achieved	100% Reconstruction of 4.8km's disaster management projects (1km Kei Mouth Internal Streets, 1km Link Road Morgan Bay, 0.8km Haga-haga internal streets, 0.5km Zone 10 Internal Streets, 1.5km Ngxigxolo access road) Internal Streets by 30th June 2026	Achieved		3 x Monthly progress reports and completion certificates per each project	100% of Reconstruction of 4.8km's disaster management projects (1km Kei Mouth Internal Streets, 1km Link Road Morgan Bay, 0.8km Haga-haga internal streets, 0.5km Zone 10 Internal Streets, 1.5km Ngxingxolo access road) constructed by 30th June 2026	None	None	TECHNICAL SERVICES
		SD01-06	Percentage progress on construction of kms to be surfaced	50% of Construction progress of 3,7 km roads to be surfaced at Kei Mouth Internal Streets by 30th June 2025	Not Achieved	10% Reconstruction progress of 1 km on Coloured/Siviwe township internal Streets by June 2026	Achieved		Design Report, Draft Tender Document and Monthly Reports	26.5% Reconstruction progress of 1 km on Coloured/Siviwe township internal Streets completed by 30 June 2026	None	None	TECHNICAL SERVICES

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
		SD01-07	Percentage progress on construction of kms to be surfaced	50% of Construction progress of 3,7 km roads to be surfaced at Kei Mouth Internal Streets by 30th June 2025	Not Achieved	10% Reconstruction progress of 1,5 km on Old location/Mzomhle township internal Streets by June 2026	Achieved		Design Report, Draft Tender Document and Monthly Reports	20% Reconstruction progress of 1,5 km on old location/Mzomhle township internal Streets completed by 30 June 2026	None	None	TECHNICAL SERVICES
		SD01-08	Percentage progress on construction of kms to be re-gravelled	N/A	N/A	10% Reconstruction Progress of 1,5 km on Belekumntwana internal Streets by June 2026	Achieved		Design Report, Draft Tender Document and Monthly Reports	95 % Reconstruction Progress of 1,5 km on Belekumntwana internal Streets completed by 30 June 2026	None	None	TECHNICAL SERVICES
To ensure provision of public amenities by June 2027	**SD02: By Constructing public amenities**	SD02-01	Percentage progress on construction progress community Hall	100% Construction progress of Draaibosch community Hall by 30th June 2025	Achieved	100% Construction progress of Diphini community Hall by June 2026	Achieved		12 x monthly progress reports, practical Completion certificates	100% construction of Diphini Community Hall by June 2026	None	None	TECHNICAL SERVICES
		SD02-02	Percentage progress on construction progress of community Hall	100% Construction progress of Ncalukeni Sport field by 30th June 2025	Achieved	100% Construction progress of Zone 10 community Hall by June 2026	Achieved		12 x monthly progress reports, practical Completion certificates	100% construction of Zone 10 Community Hall by June 2026	None	None	TECHNICAL SERVICES

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To increase access to electricity in Great Kei Communities by 2027	**SD03: Solicit funding from DOE and potential funders**	SD03-01	Percentage progress on households connected	N/A	N/A	100% connection progress of 200 households in zone 10 by June 2026	Achieved		12 x monthly progress reports, practical Completion certificates	100% Connection of 200 households in Zone 10 by June 2026. Construction of 400m MV line and installation of 100kva Transformer in Zone 10. Additional Scope for 15 connections in Zone 10.	None	None	**TECHNICAL SERVICES**
		SD03-02	Percentage progress on reconstruction of electricity MV & LV line	N/A	N/A	10% reconstruction progress of Electricity MV & LV line at Coloured township, Siviwe and Old Location by June 2026	Achieved		Design Report, Draft Tender Document and Monthly Reports	36% Reconstruction progress of Electricity MV & LV line at Coloured township, Siviwe and Old Location by June 2026	None	None	**TECHNICAL SERVICES**
		SD03-03	Percentage progress on Reconstruction of Overhead Backbone Line	N/A	N/A	10% Reconstruction progress of Overhead Backbone Line to Zone 10 (2,5 km) by June 2026	Achieved		Design Report, Draft Tender Document and Monthly Reports	90 % Reconstruction progress of Overhead Backbone Line to Zone 10 by June 2026	None	None	**TECHNICAL**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
		SD03-04	Percentage progress on Re-installation of 5 damaged High Mast	N/A	N/A	10% Re-installation progress on 5 damaged High Mast Lights by June 2026	Achieved		Design Report, Draft Tender Document and Monthly Reports	28 % Re-installation progress on 5 damaged High Mast Lights by June 2026	None	None	TECHNICAL
To ensure improved solid waste management by June 2027	**SD05: By implementing Integrated Waste Management Plan in line with 2020 National Waste Management Strategy**	SD04-01	Reviewed and approved Integrated Waste Management Plan in line with the 2020 Waste Management Strategy	Reviewed and Approved Integrated Waste Management Plan by Council by 30th June 2025	Achieved	Reviewed and Approved Integrated Waste Management Plan by Council by 30 June 2026	Achieved		Copy of Reviewed and approved IWMP. Council resolution	Reviewed and Approved Integrated Waste Management Plan	None	None	TECHNICAL SERVICES
	SD06: By Developing a new landfill site	SD05-01	Number of Environmental Impact Assessment reports for the new Qumrha landfill site to the Council	4x Progress Reports on Environmental Impact Assessment for the new identified landfill site to the Council by 30th June 2025	Achieved	4x Reports on Environmental Impact Assessment for the new identified landfill site to the Council by the 30th of June 2026	Not Achieved		4x Reports on Environmental Impact Assessment for the new identified landfill site to the Council by the 30th of June 2026 were not submitted	None	Environmental Impact Assessment for the new identified landfill were not conducted due to delays on identification of the new landfill site .	Procurement processes to be completed in the 1st Quarter of 26/27 financial year	TECHNICAL SERVICES

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To control stray animals	**SD06: By constructing a new animal pound**	SD06-01	Percentage progress on Construction of Qumrha animal pound	50% Construction progress of Qumrha animal pound by 30 June 2025	Not achieved	100 % Construction progress of Qumrha animal pound by June 2026	Achieved		Monthly progress reports	100% construction of Animal pound	None	None	TECHNICAL
To ensure management of organizational and mitigation of risks by June 2027	**SD07: Develop, monitor and review of strategic risks registers**	SD07-01	Percentage implementation of technical services risk action plan to mitigate identified risks (output)	N/A	N/A	100 % implementation of technical services risk action plan to mitigate identified risks by 30th June 2026	Achieved		Updated risk register	100% implementation of Technical Services risk actions implemented	None	None	TECHNICAL SERVICES
To ensure improvement of audit outcomes through reduction of audit findings by June 2027.	**SD08: By designing and implementing an audit action plan in addressing all Audit queries**	SD08-01	Percentage implementation and monitoring of audit action plan	N/A	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	Achieved		Implemented and monitored Audit action plan	100% implementation and monitoring of audit action plan	None	None	TECHNICAL SERVICES

KPA 2: Local Economic Development

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
To ensure alignment of SDF with the IDP by June 2027 to ensure progressive Spatial Planning & Land Use Management Systems	**LED01: By ensuring Controlled development within Great Kei LM**	LED01-01	Number of Funding Applications made on the development of town specific precinct plans	3 x Funding applications submitted to potential funders for the implementation of Small-Town Revitalisation Strategy by 30th June 2025	Not Achieved	2 X Funding applications on spatial planning related projects	Achieved		2X Funding applications on spatial planning related projects submitted	2X Letters to COGTA, and DLRRD requesting funding assistance with spatial planning related projects submitted	None	None	**TOWN PLANNER**
To facilitate the provision of Integrated sustainable human settlement within GKM by June 2027	**LED02: By Facilitating access to alternative Land for Settlement purposes**	LED02-01	Number of Facilitation Reports obtained from the Department of Human Settlements (DoHS)	4 x Quarterly Facilitation Reports obtained on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Cintsa informal Settlements by 30th June 2025	Achieved	4 x Quarterly Facilitation Reports obtained from the Department of Human Settlements on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Chintsa informal Settlements by 30th June 2026	Not Achieved		Progress Report and Minutes of Meetings	None	The quarterly reports were not obtained from the Department of Human Settlements because projects were on hold since a new agent was appointed	The progress update will be requested from the Department of Human Settlement in 2026/2027	**TOWN PLANNER**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
To create sustainable partnerships for towards socio economic development within GKM by June 2027	**LED03: By implementing Small Town Revitalization Strategy**	LED03-01	Number of environmental scanning reports for Small Town Revitalization opportunities	4x Progress Reports on Environmental Impact Assessment for the new identified landfill site to the Council by 30th June 2025	Achieved	Develop 2 environmental scanning reports for Small Town Revitalization for Komga and Kei Mouth by 30th June 2026	Achieved		2 Environmental scanning reports for Small Town Revitalization for Komga and Kei Mouth	Environmental scanning reports for Small Town Revitalization for Komga and Kei Mouth	None	None	**LED**
To create job opportunities through EPWP, CWP, MIG & other sectoral programmers by June 2027	**LED04: Support initiatives geared towards mass job creation and sustainable livelihoods**	LED04-01	Number of job opportunities created through EPWP & MIG projects (output)	140 Jobs created through EPWP & MIG projects by 30th June 2025	Achieved	140 jobs created through EPWP & MIG projects by 30th June 2026	Achieved		Proof of job creation	336 Jobs Created (80 Jobs created though EPWP and 256 Created through DFFE and DEDEAT (program)	None	None	**LED**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
		LED04-02	Number of monitoring reports on the implementation of CWP program	4x Monitoring reports on the implementation of CWP program by 30th June 2025	Achieved	4x Monitoring reports on the implementation of CWP program by 30th June 2026	Achieved		4 Report and list of beneficiaries	4x Monitoring reports on the implementation of CWP program	None	None	LED
To promote the agrarian economy in support of the disadvantaged communal farmers by June 2027	**LED05: By supporting and monitoring Agrarian and Farming Production and Programmes in partnership with DRDAR**	LED05-01	Number of Reports on Agrarian & Farming Supported Programmes	4 Reports on Agrarian & Farming Supported Programmes by 30 June 2025	Achieved	4x Reports on Agrarian & Farming Supported Programmes by 30th June 2026	Achieved		Copy of the Report on Agrarian & Farming Supported Programmes	4 Report on Agrarian & Farming Supported Programmes	None	None	LED
To create a conducive environment for SMME's and Co-operatives to access economic opportunities by June 2027	**LED06: Lobby technical support and funding from potential funders to support SMME's & Co-operatives**	LED06-01	Number of GKM Small, Medium and Micro Enterprise supported (Output)	40 Small, Medium and Micro Enterprise (SMME's) supported by 30th June 2025	Achieved	40 Small, Medium and Micro Enterprise (SMME's) supported by 30th June 2026	Achieved		Business plans developed, company registrations, CSD registrations, business licenses issued	73 SMME supported though Business plans developed, company registrations, CSD registrations, business licenses issued	None	None	LED

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
		LED06-02	Number of cooperatives supported	3x Cooperatives supported by 30th June 2025	Achieved	3x Cooperatives supported by 30th June 2026	Achieved		Report on three identified cooperative, copy of needs assessment for the cooperatives and receipts for material and production inputs and delivery note	3 Cooperatives Supported	None	None	LED
To ensure management of organizational and mitigation of risks by June 2027	**LED07: Develop, monitor and review of strategic risks registers**	LED07-01	Percentage implementation of LED risk action plan to mitigate identified risks (output)	N/A	N/A	100 % implementation of LED risk action plan to mitigate identified risks by 30th June 2025	Achieved		Updated risk register	100 % implementation of LED risk action plan to mitigate identified risks	None	None	LED
To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	**LED08: Strengthen Internal Strategic planning**	LED08-01	Average time taken to finalise business license application	N/A	N/A	90 days taken to finalise business license application by 30th June 2026	Achieved		Business license application	90 days taken to finalise business license application	None	None	LED

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
To ensure improvement of audit outcomes through reduction of audit findings by June 2027	**LED05: By designing and implementing an audit action plan in addressing all Audit queries**	LED09-01	Percentage of implementation and monitoring of audit action plan	N/A	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	Achieved		Implemented and monitored Audit action plan	100% implementation and monitoring of audit action plan	None	None	**LED**

KPA 3: Financial Viability and Management

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure proper management and maintenance of GKM assets by June 2027	**FM01: By developing and maintaining a GRAP compliant asset register**	FM01-01	Asset Management policy and updated Asset register approved by Council (Input)	Review of asset policy approved by Council 31st May 2025 Reviewed Fixed Asset register as at 30 June 2025	Achieved	Review of asset policy and asset register approved by Council 30 June 2026	Achieved		Copy of approved policy. Council resolutions	Approved Asset Management Policy and Fixed Asset Register	N/A	N/A	BTO
To maintain effective and efficient procurement by June 2027	**FM02: By ensuring adherence to Supply Chain Management Regulations**	FM02-01	SCM Policy reviewed and approved by Council (Input)	SCM policy reviewed and approved by council by 31st May 2025	Achieved	SCM policy reviewed and approved by council by 30 June 2026	Achieved		Copy of approved policy. Council resolutions	Approved Supply Chain Management Policy	N/A	N/A	BTO

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
Expenditure management processes and systems by 2027	**FM03: By Implementing expenditure management in terms of Section 65 and 66 of MFMA**	FM03-01	Percentage of Compliance on Payments of creditors within prescribed period	100% Compliance on Payments of creditors within prescribed period by end of June 2025	Not Achieved	100% Compliance on Payments of creditors within prescribed period by end of June 2026	Achieved		Monthly creditors report	100% of creditors have been paid within 30 days as per S.65 of MFMA.	N/A	N/A	**BTO**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
		FM03-02	Number of incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure	Zero incurred Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30 June 2025	Achieved	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30 June 2026	Achieved		Irregular, fruitless and wasteful, unauthorized expenditure reports	There was zero occurrence of Fruitless, wasteful expenditure. There was irregular expenditure due to upper limits during the quarter which was written off by council on the 29 June 2026 through the recommendation of MPAC that sat on the 25 June 2026.	N/A	N/A	BTO
		FM03-03	Percentage spending of MIG Allocation (Output)	100% Spending of MIG allocation by 30th June 2025	Achieved	100% Spending of MIG allocation by 30th June 2026	Achieved		MIG Monthly expenditure reconciliation reports	100% spending of R12.8m as at 30 June 2026.	N/A	N/A	BTO
		FM03-04	Percentage spending of INEP Allocation (Output)	N/A	N/A	100% Spending of INEP allocation by 30th June 2026	Achieved		INEP Monthly expenditure reconciliation reports	100% spending of R7.3m as at 30 June 2026 for INEP	N/A	N/A	BTO

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To Maintain effective and efficient information and technology systems by June 2027	**FM04: By Upgrading and maintenance of ICT infrastructure and systems**	FM04-01	ICT policies and governance framework reviewed and approved by Council (Input)	ICT policy reviewed and approved by Council as at 30th June 2025	Not achieved	ICT policies reviewed and approved by Council as at 30th June 2026	Achieved		Council Resolutions, copy of ICT policies	ICT policies were reviewed and approved by council on the 29 June 2026.	N/A	N/A	BTO
		FM04-02	IT Masterplan reviewed approved by Council (Input)	IT Master Plan Reviewed and approved by Council by 30th June 2025	Achieved	IT Master Plan Review and approved by Council by 30th June 2026	Achieved		Council resolutions. Copy of approved IT Masterplan	IT Masterplan reviewed approved by Council by 29th June 2026	N/A	N/A	BTO
To maintain and improve effective revenue collection system consistent with Section 95 of the MSA and enforce the municipality's credit and debt control policy (Section 64 MFMA) by June 2027	**FM05: Data cleansing and accurate billing of all GKM services and enforcing disconnection of electricity, effect legal action on non-payment of municipal services billed**	FM05-01	Percentage increase in actual revenue collection (Output)	65% Collection rate on average by 30th June 2025	Achieved	65% collection rate on average by 30th June 2026	Achieved		Revenue Collection report	81% Average collection for the year ended 30 June 2026	N/A	N/A	BTO

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
	FM06: By developing and implementing revenue turn-around strategy	FM06-01	Reduction value of GKM Total debt owed	To reduce old debt by 16 million as at 30th June 2025	Achieved	To reduce old debt by 16 million as at 30th June 2026	Achieved		GKM Total debt reduced	Total debt collection is R22 510 504,39 for the year ended 30 June 2026.	N/A	N/A	BTO
	FM07: Review and implement the indigent policy and maintain an updated indigent register	FM07-01	Percentage of provisioning of approved registered beneficiaries	100% Provision of free basic services for approved registered beneficiaries by 30th June 2025	Achieved	100% provision of free basic services for approved registered beneficiaries by 30th June 2026	Not Achieved		Monthly Progress Reports	100 % provision for Eskom and Ontec registered beneficiaries, 0% for alternative energy.	Inflation on fuel due to the war, awarded bidders rejected the appointment .	The tender is re-advertised and awaiting acceptance from awarded bidder	BTO
To ensure management of organizational and mitigation of risks by June 2027	**FM09: Develop, monitor and review of strategic risks registers**	FM09-01	Percentage implementation of financial viability risk action plan to mitigate identified risks (output)	N/A	N/A	100 % implementation of financial viability risk action plan to mitigate identified risks by 30th June 2026	Achieved		Updated risk register	100% implementation of financial viability risk action plan to mitigate identified risks by 30th June 2026.	N/A	N/A	BTO

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/2025 FY)		Year Under Review (2025/2026 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure improvement of audit outcomes through reduction of audit findings by June 2027	**FM08: By developing, Implementing, and monitoring of Audit Action Plan, policies and procedures**	FM08-01	Percentage implementation and monitoring of audit action plan	N/A	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	Achieved		Audit action plan. Council items	100% implementation of 3 out of 3 findings in relation to the KPA 3 financial viability.	N/A	N/A	BTO

KPA 4: Institutional Development and Transformation

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	LISTING	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure the development and implementation of a strategic Corporate and HRM plan with a strategic Model to drive the implementation and alignment with the IDP by June 2027	**ID01: By designing, implementing, and monitoring, all the strategies to achieve the Corporate and HR areas of focus**	ID01-01	Strategic Human Resource Management Plan developed & approved by Council (Input)	Development of Strategic HRM Plan and approval by Council on the 30th June 2025	Not achieved	Development of Strategic HRM Plan and approval by Council on the 30th June 2026	Achieved		GKM Human Resource Management Plan.	GKM Human Resource Management Plan was developed and approved by Council .	None	None	**Corporate services**
To ensure that all the discriminatory employment processes are eliminated to achieve Employment Equity Act by June 2027	**ID02: By consistently submitting on stipulated timeframes, all the EE reports to the Department of Labour**	ID02-01	Development and Submission of the EEP to LLF and Dept. of Labor	Development and Submission of the EEP to the LLF and Dept. of Labor by 30th of June 2025	Achieved	Development and Submission of the EEP to the LLF and Dept. of Labor by 30th of June 2026	Achieved		Proof of submission of EEA forms to DoL	The EEP was developed and submitted to LLF and Department of Labour on the 25 December 2025.	None	None	**Corporate services**
	ID03: By developing, reviewing, and implementing the Employment Equity Plan	ID03-01	Approved Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA	Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA by 30 June 2025	Achieved	Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA by 30 June 2026	Achieved		Approved Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA	Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA as at 30 June 2026	None	None	**Corporate services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	LISTING	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure the achievement of the Municipal Mission & Vision in enhancing service delivery by June 2027	**ID04: By Annually reviewing the GKM Organogram in order to address the community needs and functions of the Municipality**	ID04-01	Organizational structure reviewed and approved by Council (Input)	2024/2025 Organization structure reviewed and approved by Council as at 30 June 2025	Achieved	2025/2026 Organization structure reviewed and approved by Council as at 30 June 2026	Achieved		2025/2026 Organization structure reviewed and approved by Council	2025/2026 Organization structure reviewed and approved by Council	None	None	**Corporate services**
		ID04-02	Number of reports on recruitment, terminations submitted to the Council	4X Reports on recruitment, terminations submitted to the Council by 30th June 2025	Achieved	4X reports on recruitment, terminations submitted to the Council by 30th June 2026	Achieved		Reports on recruitment, terminations submitted to the Council	Reports on recruitment, terminations submitted to the Council on the.	None	None	**Corporate services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	LISTING	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure a fully capacitated and competent workforce and Council for the enhancement of performance, service delivery and sound corporate governance by June 2027	**ID05: By ensuring the implementation and monitoring of WSP (including learnerships, internships, and graduate training programmers)**	ID05-01	2023/2024 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA,& Council (input)	2023/2024 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA,& Council (input) by 30th June 2025	Achieved	2024/2025 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA,& Council (input) by 30th June 2026	Achieved		LLF Resolution, Proof of submission of Workplace Skills	2024/2025 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA,& Council (input) by 30th June 2026	None	None	**Corporate services**
To ensure effective functioning of Council and its committees by June 2027	**ID06: By ensuring that the Council and its sub-committee's seat in accordance with the approved Council calendar**	ID06-01	Number of Council and standing committee meetings set in line with Council calendar (Output)	4 Council sittings & 20 Standing Committee held by 30 June 2025	Achieved	4 x Council sittings & 20 Standing Committee held by 30th June 2026	Achieved		Copy of Council Minutes & attendance Registers for all Committees	12 X Council meetings held and 22 Standing Committee meetings held.	None	None	**Corporate services**
	ID07: By ensuring safe keeping of the Council resolution register	ID07-01	Number of Council resolution registers dispatched and implemented	4 Council Resolution Registers dispatched and implemented by 30 June 2025	Achieved	4x Council Resolution Registers dispatched and implemented by 30th June 2026	Achieved		Copy of the Council Resolution Noting the updates / progress on implementation	4X council resolutions	None	None	**Corporate**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	LISTING	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To promote sound labour relations and ensuring compliance with relevant labour legislations by June 2027	**ID08: By implementing disciplinary codes and adhering to the applicable labour related legislations.**	ID08-01	Percentage of Labour Related Matters recorded reported to Council	4 Reports of Labour Related Matters recorded and resolved by 30 June 2024	Achieved	100% Labour Related Matters recorded and reported to Council by 30th June 2026	Achieved		Consolidated Reports on Labour Related Matters recorded and resolved	100% labour related matters recorded and reported	None	None	**Corporate services**
To ensure compliance with applicable legislation, regulations, policies and, procedures by June 2027	**ID09: By coordinating the development, review and implementation of all municipal policies, and procedure manuals in line with applicable legislation**	ID09-01	Municipal Policies reviewed and approved by council (Input)	Table all 2025/2026 municipal Policies reviewed and approved by council by 30th June 2025	Achieved	Table all 2025/2026 municipal Policies reviewed and approved by council by 30th June 2026	Achieved		Approved Municipal Policies	Approved Municipal Policies	None	None	**Corporate services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	LISTING	Variance	Corrective Measure	Responsible
				Annual Plan	Actual	Annual Plan	Actual						
To ensure management of organizational and mitigation of risks by June 2027	**ID10: Develop, monitor and review of strategic risks registers**	ID10-01	Percentage of implementation of Institutional development and transformation risk action plan to mitigate identified risks (output)	N/A	N/A	100 % implementation of Institutional development and transformation risk action plan to mitigate identified risks by 30th June 2026	Achieved		Updated risk register	100 % implementation of Institutional development and transformation risk action plan	None	None	**Corporate services**
To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	**ID11: Strengthen Internal Strategic planning**	ID11-01	10% Reduction of Staff Vacancy rate	N/A	N/A	10% Reduction of Staff Vacancy rate by June 2026	Achieved		Staff Vacancy report	100% reduction of staff vacancy rate	None	None	**Corporate services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	LISTING	Variance	Corrective Measure	Responsible [illegible]
				Annual Plan	Actual	Annual Plan	Actual						
		ID11-02	Number of active suspensions longer than three months	N/A	N/A	1 X active suspensions longer than three months by 30th June 2026	Achieved		Suspensions report	List of Suspensions	None	None	Corporate
To ensure the management and control of internal, external audit matters including all Corporate Services and HR risks by 2027	**ID06: By designing and implementing an audit action plan in addressing all CPS Audit queries**	ID12-01	Percentage of implementation and monitoring of audit action plan	N/A	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	Achieved		Audit action plan. Council items	100% implementation and monitoring of audit action plan by 30th June 2026	None	None	Corporate services

KPA 5: Good Governance and Public Participation

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
To promote effective participation of community members in the affairs of governance by June 2027	**GG01: Regular and effective communication with communities**	GG01-01	Number of reports on functionality of ward committees	4x Reports on functionality of ward committees by 30th June 2025	Achieved	4x Reports on functionality of ward committees by 30th June 2026	Achieved		Reports on functionality of ward committee	4 Reports on functionality of ward committees have been prepared	None	None	**Strategic Services**
		GG01-02	Percentage of petitions recorded and attended	100% petitions recorded and attended by 30th June 2025	Achieved	100% petitions recorded and attended by 30th June 2026	Achieved		Petitions register	100% (All petitions received have been recorder and attended	None	None	**Strategic Services**
To strengthen relations between the municipality, government departments and parastatals and to ensure integrated planning by June 2027	**GG03: By facilitating IGR sittings**	GG03-01	Number of Inter-Governmental Relations meetings held (Output)	4x Inter-Governmental Relations meeting held by 30th June 2025	Achieved	4x Inter-Governmental Relations meeting held by 30th June 2026	Achieved		IGR, Agenda, Attendance register, invite	4 IGR Meetings have been held	None	None	**Strategic Services**
To ensure effective functioning of Oversight	**GG04: Provide administrative support to oversight committees**	GG04-01	Number of Audit Committee Meetings held (Output)	4x Audit Committee Meetings held by 30th June 2025	Achieved	4x Audit Committee Meetings held by 30th June 2026	Achieved		Audit Committee Minutes	6 x Audit Committee Meetings held by 30 June 2026	None	None	**Strategic Services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
Committees by June 2027		GG04-02	Number of Municipal Public Accounts Committee meetings held before the sitting of Council (Output)	4x Municipal Public Accounts Committee meeting held by 30th June 2025	Achieved	4x Municipal Public Accounts Committee meeting held by 30th June 2026	Not Achieved		Municipal Public Accounts Committee Minutes	3 x MPAC meetings were held	1X MPAC meeting for the 1st quarter did not sit as scheduled .	The municipality will ensure monitoring of the Council Calendar in ensuring that the oversight committee sits as scheduled	**Strategic Services**
To provide independent professional advice on governance issues, risk management and internal controls by 2027	**GG05: Review and adopt Internal Audit and Audit Committee Charters**	GG05-01	Internal Audit and Audit Committee charters approved by Council (Input)))	Approved Audit Committee charter by Council as at end of June 2025	Achieved	Approved Internal Audit and Audit Committee charters by Council as at end of June 2026	Achieved		Internal Audit and Audit Committee Charters	Approved Internal Audit and Audit Committee charters by Council	None	None	**Strategic Services**
To ensure compliance with applicable legislation, by June 2027	**GG06: By ensuring that all legal matters are dealt within prescribed timeframes**	GG06-01	Percentage of litigations and compliance matters reported and recorded	100% Litigations and compliance matters reported and recorded by 30th June 2025	Achieved	100% litigations and compliance matters reported and recorded by 30th June 2026	Achieved		Litigation Register	100% litigations and compliance matters reported and recorded	None	None	**Strategic Services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
To develop a functional and responsive administration by 2027	**GG07: By ensuring management of risk**	GG07-01	Risk Registers developed and implemented	Strategic, Operational and Fraud Risk Registers developed and implemented by 30th June 2025	Achieved	Strategic, Operational and Fraud Risk Registers developed and implemented by 30th June 2026	Achieved		Risk Registers, risk management reports	Strategic, Operational and Fraud Risk Registers developed and implemented	None	None	**Strategic Services**
To accelerate empowerment of historically vulnerable groups by June 2027	**GG08: By mainstreaming of Special programmers in all GKM programs, plans, and projects**	GG08-01	Number of SPU Programs implemented	4 X SPU Programs implemented by 30 June 2025	Achieved	4 X SPU Programs implemented by 30 June 2026	Achieved		SPU Plan and SPU Implementation Report	12 x SPU Programs implemented	None	None	**Strategic Services**
To ensure management of organizational and mitigation of risks by June 2027	**GG09: Develop, monitor and review of strategic risks registers**	GG09-01	Percentage of implementation of good governance and public participation risk action plan to mitigate identified risks (output	N/A	N/A	100% implementation of good governance and public participation risk action plan to mitigate identified risks by 30th June 2026	Achieved		Updated risk register	100% implementation of good governance and public participation risk action plan	None	None	**Strategic Services**

IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	Previous Year Review (2024/25 FY)		Year Under Review (2025/26 FY)		Snapshot	Portfolio of Evidence	Listing	Variance	Corrective Measure	Responsible directorate
				Annual Plan	Actual	Annual Plan	Actual						
To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	**GG09: Strengthen Internal Strategic planning**	GG10-01	Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	N/A	N/A	100% ward committees with 6 or more ward committee members by the 30th June 2026	Achieved		List of ward committee members per ward	100% ward committees with 6 or more ward committee members	None	None	**Strategic Services**
		GG10-02	Percentage of wards that have held a quarterly councillor – convened community meeting	N/A	N/A	100% wards that have held a quarterly councillor – convened community meeting by 30th June 2026	Achieved		Attendance register	100% wards that have held a quarterly councillor – convened community meeting	None	None	**Strategic Services**
To ensure improvement of audit outcomes through reduction of audit findings by June 2027.	**GG05: By designing and implementing an audit action plan in addressing all Audit queries**	GG11-01	Percentage of implementation and monitoring of audit action plan	N/A	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	Achieved		Audit Action Plan Report	Audit Action Plan 100% implementation and monitoring of audit action plan	None	None	**Strategic Services**

5. Performance of Capital Projects

3 Year Plan									
2025/2026 Financial Year: R									
PROJECT NAME	**WARD**	**Location**	**KM**	**FUNDER**	**BUDGET**	**STATUS**	**Progress to date**	**Reasons for variance**	**Corrective measures**
Diphini Community Hall	3	Diphini	290m²	MIG	**R3 921 500,00**	Construction	Project is at 100% construction	None	None
Zone 10 Community Hall	7	Zone 10 (Qumrha)	290m²	MIG	**R3 921 500,00**	Construction	Project is at 100% construction	None	None
Sithungu Internal Streets	3	Sithungu	3.5 km	MIG	**R3 271217,10**	Construction	Project is at 100% construction	None	None
Mangqukela Internal Streets	4	Mangqukela	3.5km	MIG	**R1 117 032,97**	Construction	Project is at 100% construction	None	None
2026/2027 Financial Year R 12,331,000.00									
Mkhomati Internal streets	4	Mkhomati	3.5km	MIG	**R3 568802.60**	Construction	In progress	None	None
Mangqukela internal streets Phase 2	4	Mangqukela	1.5 km	MIG	**R1 989541.88**	Construction	In progress	None	None
Palana Internal streets	1	Palana	3.5 km	MIG	**R3 501217.10**	Construction	In progress	None	None
Silatsha Internal streets	2	Silatsha	3.5 km	MIG	**R3 271438.42**	Construction	In progress	None	None

Disaster Funding									
2025/2026 R18 160 000,00									
PROJECT NAME	**WARD**	**Location**	**KM**	**FUNDER**	**BUDGET**	**STATUS**	**Progress to date**	**Reasons for variance**	**Corrective measures**
Construction of Kei Mouth internal streets	5	Kei Mouth	1km	Disaster Funding	**R 5 300 000,00**	Construction	Project is at 100% Construction,	None	None
Construction of Haga-Haga internal streets	5	Haga-Haga	0.8km	Disaster Funding	**R 4 000 000,00**	Construction	Project is at 100% Construction,	None	None
Construction of Morgan's Bay internal streets	5	Morgan's Bay	0.6km	Disaster Funding	**R 4 860 000,00**	Construction	Project is at 100% Construction,	None	None
Construction of Ngxingxolo/KweNxurha Access Roads	2	Ngxingxolo	1.2km	Disaster Funding	**R 2 000 000,00**	Construction	Project is at 100% Construction,	None	None
Construction of Zone 10 internal streets	7	Zone 10 (Qumrha)	0.244km	Disaster Funding	**R 2 000 000,00**	Construction	Project is at 100% Construction,	None	None
2026/2027 R 14 500 000.40									
Reconstruction of Belekumntwana internal Streets	4	Belekumntwana		Disaster Funding	**R1 500 000,20**	Construction	In progress	None	None
Reconstruction of Coloured/Siviwe township internal Streets	7	Coloured/Siviwe Township		Disaster Funding	**R4 350 000,35**	Construction	In progress	None	None
Re-Construction of MV Line & LV line at the Township	6&7	Mzomhle Township		Disaster Funding	**R2 807 294,90**	Construction	In progress	None	None
Reconstruction of Old location/Mzomhle township internal Streets	7	Mzomhle Township		Disaster Funding	**R3 649 999,95**	Construction	In progress	None	None
Re-Construction of Overhead Backbone Line to Zone	6&7	Mzomhle Township		Disaster Funding	**R1 322 500,00**	Construction	In progress	None	None
Re-Installation of Damaged High Mast Lights				Disaster Funding	**R 870 205,00**	Construction	In progress	None	None

5. Conclusion

This document represents the Great Kei Municipality's detailed report back to citizens and stakeholders on the municipality's performance during 2025/2026 financial year. This report therefore provides the detailed performance of the municipality in terms of assessing achievements in efforts to realise the objectives as set by Council for the year under review. All the reported positive results attained are because of the continued commitment and cooperation between our communities, administration and political leadership. As such, this report not only reflects on milestones and challenges experienced, but also on the on-going commitment to progressively deepen accountability to the citizens of the whole of the Great Kei Municipality area.

Summary of Changes/Alterations made in the approved 2025/2026 Service Delivery and Budget Implementation Plan -25 February 2026

KPA 1- SERVICE DELIVERY & INFRASTRUCTURE PROVISION

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
To ensure accessible roads within the Great Kei Local Municipal Area by June 2027	**SD01: By constructing, maintain gravel roads & Surfaced roads**	Percentage of km's of gravel roads to be constructed	Percentage progress on km's of gravel roads to be constructed	100% Construction of 7km's gravel rood at (Sithungu 3.5km and Mangqukela 3.5km's) intemal streets by 30th June 2026	100% Construction of 3,5 km's gravel road at Sithungu internal streets by 30th June 2026 100% Construction of 1,5 km's gravel road at Mangqukela internal streets by 30th June 2026	It was advised that every KPI must be a stand-alone to align to APR reporting of each target presented individually
		Percentage spending of MIG AJlocation (Output)	Percentage spending of MIG AJlocation (Output)	100% Spending of MIG allocation by 30th June 2026	100% Spending of MIG allocation by 30th June 2026	The target was moved to KPA3 (Financial Viability and Management) due to its nature.
		Percentage construction progress of kms to be surfaced	N/A	50% of construction progress of 3,7 km roads to be surfaced at Kei Mouth Internal Streets by 30th June 2026	N/A	The target was removed from the original SDBIP and reviewed IDP due to lack of funding from the funder (EC: OTP)
		Completed and approved preliminary design report	Number of meetings (4) held	Submission and approval of Final Pre-liminar•/ design reports for the surfacing of R349 rood to Haga-	4 x engagement meetings for land acquisition for Upgrading of Haga-Haga road to Asphalt	This was due to slow movement on the finalisation of the approval of the designs by the Funder (Insufficient budget) and

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
				Haga to the funder Department of Transport) by the 30 June 2026	Surface Standards by June 2026	lack of cooperation by the Farmers within Haga-Haga area for expropriation of land parcels for the construction of the road.
		Completed and approved preliminary design report	1 x procured service provider	Submission and approval of Final Pre-liminar•,' design reports for the surfacing of Kei Mouth Road to Ferry to the funder (EC-Department of Transport) by the 30 June 2026	Facilitate procurement processes of a Contractor and submission of 4 quarterly progress report to standing committee for surfacing of Kei Mouth Ferry by June 2026	The preliminary design report was already available and approved by the Department and the next step was to procure a contractor.
		Percentage km's of disaster management projects to be reconstructed	Percentage progress on Reconstruction of 4.8km's disaster management projects	100% of 4.8km's of disaster management projects to be reconstructed at I km Kei Mouth Internal Streets, I km Link Road Morgan Bay, O_8km Haga-haga internal streets. O_5km Zone IO Internal Streets, I _5km Ngxigx&o access road) Internal Streets by 30th June 2026	100% Reconstruction of 4.8km's disaster management projects (1km Kei Mouth Internal Streets, 1km Link Road Morgan Bay, 0.8km Haga-haga internal streets, 0.5km Zone 10 Internal Streets, 1.5km Ngxigxolo access road) Internal Streets by 30th June 2026	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach)
		N/A	Percentage progress on construction of	N/A	10% Reconstruction progress of 1 km on Coloured/Siviwe	**<u>This is a new target and indicator</u>** as a result of Disaster Management

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
			kms to be surfaced		township internal Streets by June 2026	Recovery Grant (DMRG) which was gazetted by National Treasury in October 2025. The funds were included in a Special Council meeting on the 5th December 2025. This could only be proposed for amendment in February as the amount is planned to be transferred end of this month.
		N/A	Percentage progress on construction of kms to be surfaced	N/A	10% Reconstruction progress of 1,5 km on Old location/Mzomhle township internal Streets by June 2026	**This is a new target and indicator** as a result of Disaster Management Recovery Grant (DMRG) which was gazetted by National Treasury in October 2025. The funds were included in a Special Council meeting on the 5th December 2025. This could only be proposed for amendment in February as the amount is planned to be transferred end of this month.
		N/A	Percentage progress on construction of	N/A	10% Reconstruction Progress of 1,5 km on Belekumntwana internal Streets by June 2026	**This is a new target and indicator** as a result of Disaster Management Recovery Grant (DMRG)

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
			kms to be re-gravelled			which was gazetted by National Treasury in October 2025. The funds were included in a Special Council meeting on the 5th December 2025. This could only be proposed for amendment in February as the amount is planned to be transferred end of this month.
To ensure provision of public amenities by June 2027.	**SD02: By Constructing public amenities.**	Percentage of construction progress of public amenities to be constructed	Percentage progress on construction of community hall	No Changes	No Changes	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach)
To increase access to electricity in Great Kei Communities by 2027	**SD03: Solicit funding from DOE and potential funders**	Percentage of completed connections of households	Percentage progress on households connected	100% complete connection of 200 households in zone IO by June 2026	100% connection progress of 200 households in zone 10 by June 2026	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach)
		N/A	Percentage spending of INEP Allocation (Output)	100% Spending of INEP allocation by 30th June 2026	100% Spending of INEP allocation by 30th June 2026	The target was moved to KPA3 (Financial Viability and Management) due to its nature.
		N/A	Percentage progress on reconstruction of electricity MV & LV line	N/A	10% reconstruction progress of Electricity MV & MV line at Coloured township,	**This is a new target and indicator** as a result of Disaster Management Recovery Grant (DMRG) which was gazetted by

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
					Siviwe and Old Location by June 2026	National Treasury in October 2025. The funds were included in a Special Council meeting on the 5th December 2025. This could only be proposed for amendment in February as the amount is planned to be transferred end of this month.
		N/A	Percentage progress on Reconstruction of Overhead Backbone Line	N/A	10% Reconstruction progress of Overhead Backbone Line to Zone 10 (2,5 km) by June 2026	**This is a new target and indicator** as a result of Disaster Management Recovery Grant (DMRG) which was gazetted by National Treasury in October 2025. The funds were included in a Special Council meeting on the 5th December 2025. This could only be proposed for amendment in February as the amount is planned to be transferred end of this month.
		N/A	Percentage progress on Re-installation of 5 damaged High Mast Lights	N/A	10% Re-installation progress on 5 damaged High Mast Lights by June 2026	**This is a new target and indicator** as a result of Disaster Management Recovery Grant (DMRG) which was gazetted by National Treasury in

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
						October 2025. The funds were included in a Special Council meeting on the 5th December 2025. This could only be proposed for amendment in February as the amount is planned to be transferred end of this month.
		Final reviewed and approved Integrated Waste Management Plan	Reviewed and approved Integrated Waste Management Plan in line with the 2020 Waste Management Strategy	No Changes	No Changes	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach)
To control stray animals	**SD06: By constructing a new animal pound**	Percentage Construction progress of Qumrha animal pound	Percentage progress on Construction of Qumrha animal pound	50 % Construction progress of Qumrha animal pound by June 2026	100 % Construction progress of Qumrha animal pound by June 2026	Variance was planned 50% during planning phase the project was completed within the first 6 months of the financial year.
To ensure improvement of audit outcomes through reduction of audit findings by June 2027	**By designing and implementing an audit action plan in addressing all Audit queries**	N/A	Percentage implementation and monitoring of audit action plan	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	The target was included as a cut across to all the KPA's to ensure implementation of Audit Action Plans

KPA 2- PLANNING & LOCAL ECONOMIC DEVELOPMENT

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
To ensure alignment of SDF with the IDP by June 2027 to ensure progressive Spatial Planning & Land Use Management Systems	**LED01: By ensuring Controlled development within Great Kei LM**	final reviewed and approved Municipal Spatial Development Framework	Number of Funding Applications made on the development of town specific precinct plans	Reviewed and Approved Spatial Development Framework by Council as at 30m June 2026	2 X Funding applications on spatial planning related projects	This was for the Annual Target to be specific as the review of the spatial development framework was in progress. (For specific precinct plans per town)
To facilitate the provision of Integrated sustainable human settlement within GKM by June 2027	**LED02: By Facilitating access to alternative Land for settlement purpose s.**	Number of Facilitation Reports obtained from the Department of Human Settlements on the formalisation of informal settlements (Cwili, Qumrha, Morgans Bay and Cintsa informal Settlements	Number of Facilitation Reports obtained from the Department of Human Settlements (DoHS)	No Changes	No changes	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach)
To ensure improvement of audit outcomes	**LED05: By designing and implementing**	N/A	Percentage of implementation	N/A	100% implementation and monitoring of audit	The target was included as a cut across to all the KPA's to ensure

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
through reduction of audit findings by June 2027	**an audit action plan in addressing all Audit queries**		and monitoring of audit action plan		action plan by 30th June 2026	implementation of Audit Action Plans. (All KPAs have a role to play in an audit)
To ensure improvement of audit outcomes through reduction of audit findings by June 2027	**By designing and implementing an audit action plan in addressing all Audit queries**	N/A	Percentage implementation and monitoring of audit action plan	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	The target was included as a cut across to all the KPA's to ensure implementation of Audit Action Plans. (All KPAs have a role to play in an audit)

KPA 3-FINANCIAL VIABILITY AND MANAGEMENT

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
To ensure proper management and maintenance of GKM assets by June 2027	**FMOI: By developing and maintaining a GRAP compliant asset register**	No Changes	No Changes	Review of asset policy and asset register approved by Council 31st May 2026	Review of asset policy and asset register approved by Council 30 June 2026	Alignment from May 2026 to June 2026. This is in line with the financial year end as all needed to be reviewed and approved before the ensuing new financial year.
To maintain effective and efficient procurement by June 2027	**FM02: By ensuring adherence to Supply Chain Management Regulations**	No Changes	No Changes	SCM policy reviewed and approved by council by 31st May 2026	SCM policy reviewed and approved by council by 30 June 2026	Alignment from May 2026 to June 2026. This is in line with the financial year end as all needed to be reviewed and approved before the ensuing new financial year.
Expenditure management processes and systems by 2027	**FM03: By Implementing expenditure management in terms of Section 65 and 66 of MFMA**	Value of Irregüar. Fruitless and Wasteful and Unauthorized Expenditure incurred by 30 June 2025	Number of incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure	Zero incurred of Irregular. Fruitless and Wasteful and Unauthorized Expenditure by 30 June 2026	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30 June 2026	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach). This was advised by Internal Audit Unit to include number of incurrences instead of Value.

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
To Maintain effective and efficient Information and technology systems by June 2027	**FM04: By Upgrading and maintenance of ICT infrastructure and systems**	Number of ICT Steering Committee Meetings held	N/a	3 x ICT steering Committee Meetings held by 30th June 2026	N/A	This target was removed from the SDBIP as it was not strategic in nature. In the previous IDP that ended in 2021 it was included since the institution was struggling with operational matters.
To maintain and improve effective revenue collection system consistent with Section 95 of the MSA and enforce the municipality's credit and debt control policy (Section 64 MFMA) by June 2027	**FM05: Data cleansing and accurate billing of all GKM services and enforcing disconnection of electricity, effect legal action on non-payment of municipal services billed**	Percentage revenue collection rate on average (Output)	Percentage increase in actual revenue collection (Output	65% revenue collection rate on average by 30th June 2026	65% collection rate on average by 30th June 2026	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach). This was advised by Internal Audit Unit to include percentage increase as the objective is to increase revenue collection.
To ensure improvement of audit outcomes through reduction of audit findings by June 202	**FM08: By developing, Implementing, and monitoring of Audit Action Plan, policies and procedures**	N/A	Percentage implementation and monitoring of audit action plan	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	The target was included as a cut across to all the KPA's to ensure implementation of Audit Action Plans. (All KPAs have a role to play in an audit)

KPA 4: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
To ensure that all the discriminatory employment processes are eliminated to achieve Employment Equity Act by June 2027	**ID03: By developing, reviewing. and implementing the Employment Equity Plan**	Approve d Annual Training Report and Workplace SOS Plan submitted to Council and Local Government Sector Education and Training Authority (LGSETA)	Approved Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA	Annual Training Report and Workplace Skills Plan submitted to Council and Local Government Sector Education and Training Authority ILGSETAI by 30 June 2026	Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA by 30 June 2026	This was to abbreviate the Local Government Sector Education and Training Authority as to ensure that the target is not long (SMART)
To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	**GG10: Strengthen Internal Strategic planning**	Staff Vacancy rate	10% Reduction of Staff Vacancy rate	Staff Vacancy rate by 30th June 2026	10% reduction of Staff Vacancy rate by 30th June 2026	This was due to alignment of the indicator to talk to the Annual Target. (SMART Approach)
To ensure the management and control of internal, external audit matters including all Corporate	**ID12: By designing and implementing an audit action plan in addressing all**	N/A	Percentage of implementation and monitoring of audit action plan	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	The target was included as a cut across to all the KPA's to ensure implementation of Audit Action Plans. (All KPAs have a role to play in an audit)

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
Services and HR risks by 2027	**CPS Audit queries**					

KPA 5- GOOD GOVERNANCE AND PUBLIC PARTICIPATION

IDP OBJECTIVE	IDP STRATEGY	OLD INDICATOR	NEW INDICATOR	OLD TARGET	NEW TARGET	REASONS FOR CHANGES
To provide independent professional advice on governance issues, risk management and internal controls by 2027	**GG04: Review and adopt Internal Audit and Audit Committee Charters**	Audit Committee charters approved by Council (Input	Internal Audit and Audit Committee charters approved by Council (Input))	Approved Audit Committee charter by Council as at end of June 2026	Approved Internal Audit and Audit Committee charters by Council as at end of June 2026	This was an addition of the Internal Audit Charter **and not to only have Audit Committee as both charters are required.**
To develop a functional and responsive administration by 2027	**By ensuring management of risk**	Number of Institutional Risk Assessment conducted	Risk Registers developed and implemented	1x institutional risk assessment conducted by 30 June 2026	Strategic, Operational and Fraud Risk Registers developed and implemented by 30th June 2026	The target was included as a cut across to all the KPA's to ensure Risk Management.
To ensure the management and control of internal, external audit matters including all Corporate Services and HR risks by 2027	**ID12: By designing and implementing an audit action plan in addressing all CPS Audit queries**	N/A	Percentage of implementation and monitoring of audit action plan	N/A	100% implementation and monitoring of audit action plan by 30th June 2026	The target was included as a cut across to all the KPA's to ensure implementation of Audit Action Plans. (All KPAs have a role to play in an audit)

Approved By:

MR. L.N. MAMBILA
MUNICIPAL MANAGER