FINAL STRATEGIC SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN [SDBIP]

2025 – 2026 FINANCIAL YEAR

GREAT KEI MUNICIPALITY

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ACRONYMS

ADM	Amatole District Municipality
AFS	Annual Financial Statements
AG	Auditor general
CWP	Community Works programme
COGTA	Department of Cooperative Governance and Traditional Affairs
DRDLA	Department of Rural Development and Agrarian Reform
EPWP	Expanded Public Works Programme
EEP	Employment Equity Plan
FY	Financial year
GKM	Great Kei Municipality
ICT	Information Communication Technology
IDP	Integrated Development Plan
IT	Information Technology
IGR	Inter-Governmental Relations
LED	Local Economic Development
LGTAS	Local Government Turn Around Strategy
LLF	Local Labor Forum
MFMA	Local Government: Municipal Finance Management Act No. 56 of 2003
MIG	Municipal Infrastructure Grant
MPAC	Great Kei Municipality Public Accounts Committee
MTRF	Medium Term Revenue Framework
MRM	Moral Regeneration Movement
N/A	Not applicable (for the period)
NKPI	National Key Performance Indicator
PMS	Performance Management Systems
SDBIP	Service Delivery and Budget Implementation Plan
SLA	Service Level Agreement
SMME's	Small, Medium and Micro Enterprises
SDF	Spatial Development Framework
SPU	Special Programmes Unit

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, LAWRENCE MAMBILA, in my capacity as the Municipal Manager of the Great Kei Municipality submit this Final Strategic Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/2026 financial year for approval by the Mayor. This Final Strategic SDBIP has been prepared in terms of Section *53(1) (c) (ii)* of the Local Government: Municipal Finance Management Act of 2003.

Mr. L.M Mambila
Municipal Manager

27 February 2026
Date

1 MAYOR'S APPROVAL

I, NGENISILE TEKILE, in my capacity as the Mayor of the Great Kei Municipality, hereby approve this Final Strategic Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/2026 financial year as required in terms of Section *53(1) (c) (ii)* of the Local Government: Municipal Finance Management Act of 2003.

Cllr N. Tekile
Mayor

27 February 2026
Date

PART 1: BACKGROUND

1.1. Introduction

This Strategic Service Delivery and Budget Implementation Plan (SDBIP) is a key management, implementation and monitoring tool which provides operational content to the end-of-year service delivery targets as set out in the Annual budget and annual IDP Targets. It determines the performance agreements for the Municipal Manager and all Top Managers whose performance is monitored through Section 71 monthly reports and evaluated through the annual process.

1.2. Legislative framework

In terms of Section 1(i) of the MFMA, the SDBIP is defined as: *"a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c) (ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:*

(a) Projections for each month of-
(i) revenue to be collected by source; and
(ii) operational and capital expenditure, by vote;
(b) service delivery targets and performance indicators for each quarter; and
(c) any other matters that may be prescribed."

In terms of the MFMA read together with Municipal Budget and Reporting Regulations of 2009, the process of the SDBIP is as follows:

- The Mayor of a municipality must (c) (ii) that the municipality's service delivery and budget implementation plan is approved by the Mayor within 28 days after approval of the IDP and budget. This SDBIP will inform the performance agreements of all Section 57/6 Managers and it will further be cascaded down as per the PMS policy of Council.
- During Mid-Term Performance Assessment and Budget Adjustment the municipality may amend its SDBIP and submit such changes to Council for approval.

1.3 SDBIP Cycle

PART 2: FINANCE

2.1 COMPONENT 1 – BUDGET INFORMATION

The 2025/2026 Final Medium Term Revenue and Expenditure Framework (MTREF) Budget has been approved by the council on the 29th May 2025:

Budget Summary	Draft Budet 2025-26	Final Budget 2025-26	2026-27	2027-28
Total Operating Revenue	148 919 496	152 329 863	156 962 355	163 004 404
Total Capital Revenue	29 267 000	39 267 000	20 161 000	20 880 000
Total Revenue	**178 186 496**	**191 596 863**	**177 123 355**	**183 884 404**
Total Operating Expenditure	131 656 941	132 968 165	142 685 032	148 969 782
Total Capital Expenditure	35 610 192	45 276 873	16 939 870	17 546 696
Total Expenditure	**167 267 133**	**178 245 038**	**159 624 901**	**166 516 478**
Suplus/Deficit	**10 919 363**	**13 351 825**	**17 498 453**	**17 367 926**

Final Budget Considerations and Assumptions

Final budget has been prepared by taking the following into account:

- Recommendations from the mid-term performance assessments that were performed by Provincial Treasury.
- Budget was drafted using National Treasury MFMA Circular 129 and 130.
- Revenue – previous year's performance on revenue collection levels as well as ability of the municipality to collect
- Expenditure – zero based budget and municipality's affordability has been applied, creditors and commitments to date were also considered.
- The following are major changes when comparing final budget and current year's budget that was approved by council in February 2025:

    - Slight decrease on the CPI Index that has been recommended by National Treasury to be implemented on budget projections from 4,9% to 4,3%
    - A budget allocation of R10 million has been confirmed by the Provincial Departments in relation to the signed MOUs i.e. Small-Town Revitalisation Programme (STR) by the Office of the Premier (OTP) and Surfacing of Roads Programme.
    - There has been no confirmation by the Department of Transport (DOT), this has been due to delays on tabling of the National Budget by Minister of Finance.
    - Slight decrease in Equitable Share of R163 thousand which is the first in so many years.
    - Slight increase in EPWP of R120 thousand.
    - Additional funds of R7, 3 million for Integrated National Electrification Programme (INEP) which was not gazetted in 2024/25 financial year.

Due to the implementation of the new General Valuation Roll in 2025/26 financial year, the municipality has offered a discount of 5% to the CPI norm of 4,3% in order to provide relief for the ratepayers during the implementation of the new roll in line with MPRA.

2.1.1 SUB-COMPONENT 1 – MONTHLY PROJECTIONS OF REVENUE BY SOURCE

EC123 Great Kei - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	9 685	9 923	9 740	9 212	9 212	9 212	9 964	13 830	14 414	15 058
Service charges - Water	2	-	-	-	0	0	0	0	-	-	0
Service charges - Waste Water Management	2	-	-	-	(0)	(0)	(0)	-	-	-	(0)
Service charges - Waste Management	2	8 338	4 321	3 540	8 896	8 896	8 896	8 896	4 061	4 248	4 435
Sale of Goods and Rendering of Services		659	680	888	800	800	800	800	1 185	1 240	1 294
Agency services		178	298	299	264	418	418	418	705	736	755
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 353	1 323	1 510	1 719	1 719	1 719	1 719	1 126	1 177	1 229
Interest earned from Current and Non Current Assets		694	1 959	4 392	7 500	7 500	7 500	7 500	6 733	7 043	7 353
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		47	288	558	195	195	195	195	214	224	234
Licence and permits		462	601	540	575	975	975	975	2 906	3 038	3 129
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		95	212	96	340	340	340	340	53	55	58
Non-Exchange Revenue											
Property rates	2	(3 520)	(2 767)	27 532	45 948	45 948	45 948	45 948	54 888	57 413	59 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	0
Fines, penalties and forfeits		20	95	217	391	743	743	743	200	209	214
Licences or permits		-	-	-	0	0	0	0	-	-	0
Transfer and subsidies - Operational		53 823	56 743	57 697	59 796	59 796	59 796	59 796	60 753	57 709	60 292
Interest		4 378	6 223	6 585	7 393	7 393	7 393	7 393	5 676	5 937	6 198
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(23)	(65)	506	3 192	3 192	3 192	3 192	-	-	0
Other Gains		2 695	(292)	4 534	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**80 883**	**79 542**	**118 635**	**146 220**	**147 127**	**147 127**	**147 879**	**152 330**	**153 443**	**160 188**

2.1.2 SUB-COMPONENT 2 – MONTHLY PROJECTIONS OF EXPENDITURE (OPERATING AND CAPITAL) AND REVENUE FOR EACH VOTE CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)

EC123 Great Kei - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure											
Employee related costs	2	44 934	45 576	49 182	51 188	52 630	52 630	52 630	55 678	67 348	69 023
Remuneration of councillors		4 680	4 965	5 493	5 770	5 890	5 890	5 890	5 738	5 996	6 146
Bulk purchases - electricity	2	12 219	11 474	12 707	13 113	16 279	16 279	16 279	15 497	16 194	16 599
Inventory consumed	8	251	368	440	3 146	2 629	2 629	2 629	1 059	908	931
Debt impairment	3	-	-	-	-	-	-	-	5 000	-	0
Depreciation and amortisation		13 078	15 284	30 059	14 661	16 791	16 791	16 791	20 848	26 101	28 428
Interest		7 434	1 444	1 977	60	8	8	8	-	-	0
Contracted services		7 869	5 057	6 608	9 572	10 157	10 157	10 157	8 393	6 294	6 491
Transfers and subsidies		-	156	149	-	350	350	350	450	471	487
Irrecoverable debts written off		20 882	11 390	5 206	5 500	100	100	100	-	-	0
Operational costs		21 973	16 676	16 018	22 671	23 464	23 464	23 464	20 306	19 360	19 619
Losses on disposal of Assets		1 914	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		**135 233**	**112 390**	**127 837**	**125 680**	**128 297**	**128 297**	**128 297**	**132 968**	**142 672**	**147 723**

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	1 507	982	1 013
Vote 2 - Directorate: Budget and Treasury		402	21	–	0	0	0	0	–	–	0
Vote 3 - Directorate: Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Directorate: Strategic Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Directorate: Technical Service & Community Services		6 757	–	3 718	6 522	11 130	11 130	11 130	11 783	10 206	10 524
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**7 160**	**21**	**3 718**	**6 522**	**11 130**	**11 130**	**11 130**	**13 290**	**11 189**	**11 537**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Office of the Municipal Manager		–	–	–	44	44	44	44	–	–	0
Vote 2 - Directorate: Budget and Treasury		–	1 199	749	1 254	1 272	1 272	1 272	359	–	0
Vote 3 - Directorate: Corporate Services		–	17	553	540	540	540	540	839	–	0
Vote 4 - Directorate: Strategic Services		651	118	2 284	896	886	886	886	1 102	–	0
Vote 5 - Directorate: Technical Service & Community Services		14 826	35 617	25 441	48 012	63 851	63 851	63 851	29 687	5 703	5 960
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**15 477**	**36 951**	**29 027**	**50 746**	**66 593**	**66 593**	**66 593**	**31 987**	**5 703**	**5 960**
Total Capital Expenditure - Vote		**22 636**	**36 971**	**32 746**	**57 268**	**77 724**	**77 724**	**77 724**	**45 277**	**16 891**	**17 497**
Capital Expenditure - Functional											
Governance and administration		**402**	**1 236**	**1 302**	**1 838**	**1 856**	**1 856**	**1 856**	**1 198**	**–**	**0**
Executive and council		–	–	–	44	44	44	44	–	–	0
Finance and administration		402	1 236	1 302	1 794	1 812	1 812	1 812	1 198	–	0
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**26**	**349**	**19**	**796**	**1 146**	**1 146**	**1 146**	**543**	**–**	**0**
Community and social services		26	349	–	0	0	0	0	–	–	0
Public safety		–	–	19	796	1 146	1 146	1 146	543	–	0
Economic and environmental services		**22 162**	**31 139**	**26 803**	**52 775**	**72 322**	**72 322**	**72 322**	**32 377**	**11 189**	**11 537**
Planning and development		651	118	2 284	896	886	886	886	1 102	–	0
Road transport		21 511	31 021	24 518	51 879	71 436	71 436	71 436	31 275	11 189	11 537
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**46**	**4 247**	**4 622**	**1 859**	**2 400**	**2 400**	**2 400**	**11 158**	**5 703**	**5 960**
Energy sources		–	499	4 462	0	0	0	0	8 888	5 703	5 960
Waste management		46	3 748	160	1 859	2 400	2 400	2 400	2 271	–	0
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**22 636**	**36 971**	**32 746**	**57 268**	**77 724**	**77 724**	**77 724**	**45 277**	**16 891**	**17 497**
Funded by:											
National Government		9 610	15 409	17 405	21 073	40 330	40 330	40 330	24 890	16 891	17 497
Provincial Government		5 618	10 362	5 448	15 000	15 000	15 000	15 000	8 696	–	0
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		26	349	3 370	6 522	6 522	6 522	6 522	–	–	0
Transfers recognised - capital	4	**15 254**	**26 121**	**26 222**	**42 595**	**61 852**	**61 852**	**61 852**	**33 585**	**16 891**	**17 497**
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		1 100	10 830	6 523	14 339	15 538	15 538	15 538	11 691	–	0
Total Capital Funding	7	**16 354**	**36 951**	**32 746**	**56 934**	**77 390**	**77 390**	**77 390**	**45 277**	**16 891**	**17 497**

2.1.3 SUB-COMPONENT 3- BUDGET STATEMENT SUMMARY

EC123 Great Kei - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	(3 520)	(2 767)	27 532	45 948	45 948	45 948	45 948	54 888	57 413	59 939
Service charges	18 023	14 244	13 280	18 108	18 108	18 108	18 860	17 891	18 661	19 493
Investment revenue	694	1 959	4 392	7 500	7 500	7 500	7 500	6 733	7 043	7 353
Transfer and subsidies - Operational	53 823	56 743	57 697	59 796	59 796	59 796	59 796	60 753	57 709	60 292
Other own revenue	11 863	9 364	15 734	14 869	15 775	15 775	15 775	12 065	12 617	13 111
Total Revenue (excluding capital transfers and contributions)	80 883	79 542	118 635	146 220	147 127	147 127	147 879	152 330	153 443	160 188
Employee costs	44 934	45 576	49 182	51 188	52 630	52 630	52 630	55 678	57 348	59 023
Remuneration of councillors	4 680	4 965	5 493	5 770	5 890	5 890	5 890	5 738	5 996	6 146
Depreciation and amortisation	13 078	15 284	30 059	14 661	16 791	16 791	16 791	20 848	26 101	28 428
Interest	7 434	1 444	1 977	60	8	8	8	–	–	0
Inventory consumed and bulk purchases	12 470	11 843	13 146	16 258	18 908	18 908	18 908	16 555	17 102	17 530
Transfers and subsidies	–	156	149	–	350	350	350	450	471	487
Other expenditure	52 638	33 122	27 832	37 743	33 721	33 721	33 721	33 699	25 654	26 111
Total Expenditure	135 233	112 390	127 837	125 680	128 297	128 297	128 297	132 968	142 672	147 723
Surplus/(Deficit)	(54 350)	(32 848)	(9 202)	20 541	18 829	18 829	19 582	19 362	10 771	12 464
Transfers and subsidies - capital (monetary allocations)	23 250	31 814	26 983	47 356	69 502	69 502	69 502	39 267	13 603	14 026
Transfers and subsidies - capital (in-kind)	7 903	3 024	14 806	0	0	0	0	–	–	0
Surplus/(Deficit) after capital transfers & contributions	(23 197)	1 990	32 587	67 897	88 331	88 331	89 083	58 629	24 374	26 490
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(23 197)	1 990	32 587	67 897	88 331	88 331	89 083	58 629	24 374	26 490
Capital expenditure & funds sources										
Capital expenditure	22 636	36 971	32 746	57 268	77 724	77 724	77 724	45 277	16 891	17 497
Transfers recognised - capital	15 254	26 121	26 222	42 595	61 852	61 852	61 852	33 585	16 891	17 497
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 100	10 830	6 523	14 339	15 538	15 538	15 538	11 691	–	0
Total sources of capital funds	16 354	36 951	32 746	56 934	77 390	77 390	77 390	45 277	16 891	17 497
Financial position										
Total current assets	25 079	35 655	89 750	107 640	107 640	107 640	107 640	88 817	82 071	84 005
Total non current assets	330 342	351 829	356 988	385 378	405 834	405 834	405 834	486 566	453 027	451 406
Total current liabilities	65 401	64 566	79 212	31 050	(2 813)	(2 813)	(2 813)	12 091	12 089	12 088
Total non current liabilities	29 007	32 463	27 824	31 470	31 470	31 470	31 470	20 789	20 789	20 789
Community wealth/Equity	251 633	265 518	307 247	334 515	334 515	334 515	334 515	–	–	0
Cash flows										
Net cash from (used) operating	(149)	78 388	(173 280)	120 831	142 977	142 977	142 977	300 739	280 738	290 206
Net cash from (used) investing	–	–	–	3 192	3 192	3 192	3 192	52 068	19 425	20 121
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	5 295	94 998	(138 545)	124 024	146 169	146 169	146 169	400 251	700 413	1 010 740
Cash backing/surplus reconciliation										
Cash and investments available	16 610	33 547	70 648	71 513	71 513	71 513	71 513	64 285	57 539	59 473
Application of cash and investments	60 164	58 050	70 693	15 799	(17 974)	(17 974)	(17 960)	(12 121)	(11 060)	(11 029)
Balance - surplus (shortfall)	(43 554)	(24 502)	(46)	55 714	89 487	89 487	89 473	76 406	68 599	70 502
Asset management										
Asset register summary (WDV)	299 809	311 328	323 212	338 722	341 623	341 623		410 921	404 736	402 510
Depreciation	13 078	15 284	29 185	14 661	16 791	16 791		20 848	26 101	28 428
Renewal and Upgrading of Existing Assets	651	32 280	28 105	45 854	65 924	65 924		20 813	–	0
Repairs and Maintenance	197	185	339	2 199	1 874	1 874		300	314	321
Free services										
Cost of Free Basic Services provided	8 499	7 473	9 872	7 747	7 747	7 747		8 325	8 741	9 178
Revenue cost of free services provided	4 176	160 380	146 609	202 037	202 037	202 037		201 476	211 550	222 127
Households below minimum service level										
Water:	0	0	0	0	0	0		0	0	0
Sanitation/sewerage:	0	0	0	0	0	0		0	0	0
Energy:	1	1	1	1	1	1		1	1	1
Refuse:	0	0	0	0	0	0		0	0	0

2.1.4 SUB-COMPONENT 4- MONTHLY BUDGET STATEMENT - FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

EC123 Great Kei - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		6	279	484	6	6	6	1	1	1
Vote 2 - Directorate: Budget and Treasury		68 117	65 202	105 937	136 205	140 191	140 191	134 036	128 092	133 782
Vote 3 - Directorate: Corporate Services		41	–	78	0	0	0	–	–	0
Vote 4 - Directorate: Strategic Services		477	481	476	732	732	732	1 471	1 538	1 606
Vote 5 - Directorate: Technical Service & Community Servic		46 915	51 184	53 449	56 633	75 699	75 699	56 089	37 414	38 824
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**115 555**	**117 147**	**160 424**	**193 576**	**216 628**	**216 628**	**191 597**	**167 046**	**174 214**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Office of the Municipal Manager		824	–	(85)	0	0	0	–	–	0
Vote 2 - Directorate: Budget and Treasury		64 532	50 957	60 516	33 215	34 465	34 465	42 956	44 871	46 293
Vote 3 - Directorate: Corporate Services		11 775	7 214	11 999	11 777	11 516	11 516	11 112	12 026	12 327
Vote 4 - Directorate: Strategic Services		18 019	16 699	15 995	24 377	24 276	24 276	21 197	24 759	25 383
Vote 5 - Directorate: Technical Service & Community Servic		40 202	37 163	39 544	56 311	58 061	58 061	57 703	61 015	63 721
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**135 352**	**112 033**	**127 969**	**125 680**	**128 317**	**128 317**	**132 968**	**142 672**	**147 723**
Surplus/(Deficit) for the year	2	**(19 797)**	**5 114**	**32 456**	**67 897**	**88 311**	**88 311**	**58 629**	**24 374**	**26 490**

2.1.5 SUB-COMPONENT 5- MONTHLY BUDGET STATEMENT - CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION AND FUNDING)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	1 507	982	1 013
Vote 2 - Directorate: Budget and Treasury		402	21	–	0	0	0	0	–	–	0
Vote 3 - Directorate: Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Directorate: Strategic Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Directorate: Technical Service & Community Services		6 757	–	3 718	6 522	11 130	11 130	11 130	11 783	10 206	10 524
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	7 160	21	3 718	6 522	11 130	11 130	11 130	13 290	11 189	11 537
Single-year expenditure *to be appropriated*	2										
Vote 1 - Office of the Municipal Manager		–	–	–	44	44	44	44	–	–	0
Vote 2 - Directorate: Budget and Treasury		–	1 199	749	1 254	1 272	1 272	1 272	359	–	0
Vote 3 - Directorate: Corporate Services		–	17	553	540	540	540	540	839	–	0
Vote 4 - Directorate: Strategic Services		651	118	2 284	896	886	886	886	1 102	–	0
Vote 5 - Directorate: Technical Service & Community Services		14 826	35 617	25 441	48 012	63 851	63 851	63 851	29 687	5 703	5 960
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		15 477	36 951	29 027	50 748	66 593	66 593	66 593	31 987	5 703	5 960
Total Capital Expenditure - Vote		22 636	36 971	32 746	57 268	77 724	77 724	77 724	45 277	16 891	17 497
Capital Expenditure - Functional											
Governance and administration		402	1 236	1 302	1 838	1 856	1 856	1 856	1 198	–	0
Executive and council		–	–	–	44	44	44	44	–	–	0
Finance and administration		402	1 236	1 302	1 794	1 812	1 812	1 812	1 198	–	0
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		26	349	19	796	1 146	1 146	1 146	543	–	0
Community and social services		26	349	–	0	0	0	0	–	–	0
Public safety		–	–	19	796	1 146	1 146	1 146	543	–	0
Economic and environmental services		22 162	31 139	26 803	52 775	72 322	72 322	72 322	32 377	11 189	11 537
Planning and development		651	118	2 284	896	886	886	886	1 102	–	0
Road transport		21 511	31 021	24 518	51 879	71 436	71 436	71 436	31 275	11 189	11 537
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		46	4 247	4 622	1 859	2 400	2 400	2 400	11 158	5 703	5 960
Energy sources		–	499	4 462	0	0	0	0	8 888	5 703	5 960
Waste management		46	3 748	160	1 859	2 400	2 400	2 400	2 271	–	0
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	22 636	36 971	32 746	57 268	77 724	77 724	77 724	45 277	16 891	17 497
Funded by:											
National Government		9 610	15 409	17 405	21 073	40 330	40 330	40 330	24 890	16 891	17 497
Provincial Government		5 618	10 362	5 448	15 000	15 000	15 000	15 000	8 696	–	0
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		26	349	3 370	6 522	6 522	6 522	6 522	–	–	0
Transfers recognised - capital	4	15 254	26 121	26 222	42 595	61 852	61 852	61 852	33 585	16 891	17 497
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		1 100	10 830	6 523	14 339	15 538	15 538	15 538	11 691	–	0
Total Capital Funding	7	16 354	36 951	32 746	56 934	77 390	77 390	77 390	45 277	16 891	17 497

2.1.6 SUB-COMPONENT 6- MONTHLY BUDGET STATEMENT - FINANCIAL POSITION

EC123 Great Kei - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		16 610	33 547	70 648	71 513	71 513	71 513	71 513	64 285	57 539	59 473
Trade and other receivables from exchange transactions	1	3 464	3 682	5 674	7 256	7 256	7 256	7 256	13 831	13 831	13 831
Receivables from non-exchange transactions	1	–	(7 871)	5 116	19 567	19 567	19 567	19 567	2 894	2 894	2 894
Current portion of non-current receivables		–	1	37	0	0	0	0	–	–	0
Inventory	2	13	13	(0)	13	13	13	13	–	–	0
VAT		4 850	6 139	8 151	9 291	9 291	9 291	9 291	7 664	7 664	7 665
Other current assets		143	143	125	0	0	0	0	143	143	143
Total current assets		**25 079**	**35 655**	**89 750**	**107 640**	**107 640**	**107 640**	**107 640**	**88 817**	**82 071**	**84 005**
Non current assets											
Investments		–	–	-	–	–	–	–	–	–	–
Investment property		77 801	74 601	73 004 546,91	75 922	75 401	75 401	75 401	73 005	73 105	73 205
Property, plant and equipment	3	252 505	277 166	284 693	308 844	329 821	329 821	329 821	413 173	379 534	377 814
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		36	36	36	38	38	38	38	36	36	36
Intangible assets		(0)	26	376	574	574	574	574	352	352	352
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	(1 122)	–	(0)	(0)	(0)	–	–	(0)
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**330 342**	**351 829**	**356 988**	**385 378**	**405 834**	**405 834**	**405 834**	**486 566**	**453 027**	**451 406**
TOTAL ASSETS		**355 421**	**387 484**	**446 738**	**493 018**	**513 474**	**513 474**	**513 474**	**575 382**	**535 098**	**535 412**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		(0)	(0)	(0)	0	0	0	0	–	–	0
Consumer deposits		387	377	368	37	37	37	37	(392)	(392)	(392)
Trade and other payables from exchange transactions	4	57 408	53 637	51 003	14 346	12 546	12 546	12 546	10 660	10 660	10 660
Trade and other payables from non-exchange transactions	5	365	2 263	16 406	11 814	(24 506)	(24 506)	(24 506)	–	–	0
Provision		3 854	2 560	4 654	6 504	6 504	6 504	6 504	3 510	3 510	3 510
VAT		3 388	5 729	6 781	(1 651)	2 606	2 606	2 606	(1 688)	(1 690)	(1 691)
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		**65 401**	**64 566**	**79 212**	**31 050**	**(2 813)**	**(2 813)**	**(2 813)**	**12 091**	**12 089**	**12 088**
Non current liabilities											
Financial liabilities	6	–	–	–	0	0	0	0	–	–	0
Provision	7	19 568	21 887	20 562	31 470	31 470	31 470	31 470	20 412	20 412	20 412
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		9 439	10 576	7 262	0	0	0	0	377	377	377
Total non current liabilities		**29 007**	**32 463**	**27 824**	**31 470**	**31 470**	**31 470**	**31 470**	**20 789**	**20 789**	**20 789**
TOTAL LIABILITIES		**94 408**	**97 029**	**107 035**	**62 520**	**28 657**	**28 657**	**28 657**	**32 880**	**32 878**	**32 877**
NET ASSETS		**261 013**	**290 455**	**339 702**	**430 498**	**484 817**	**484 817**	**484 817**	**542 502**	**502 220**	**502 535**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	251 633	265 518	307 247	334 515	334 515	334 515	334 515	–	–	0
Reserves and funds	9	–	–	–	–	–	–	–	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**251 633**	**265 518**	**307 247**	**334 515**	**334 515**	**334 515**	**334 515**	**-**	**-**	**0**

2.1.7 SUB-COMPONENT 7- MONTHLY BUDGET STATEMENT - CASH FLOW

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		38 680	35 543	39 483	45 948	45 948	45 948	45 948	77 265	80 742	82 760
Service charges		–	–	–	18 108	18 108	18 108	18 108	37 952	39 764	40 651
Other revenue		1 722	2 367	2 487	2 783	2 783	2 783	2 783	36 889	31 191	31 933
Transfers and Subsidies - Operational	1	74 331	89 140	102 698	59 039	59 039	59 039	59 039	119 992	115 418	120 584
Transfers and Subsidies - Capital	1	–	–	–	48 113	70 259	70 259	70 259	39 267	13 603	14 026
Interest		8 425	9 505	12 487	–	–	–	–	13 479	14 086	14 438
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(86 962)	(83 328)	(87 216)	(52 865)	(52 865)	(52 865)	(52 865)	109 077	122 199	124 885
Interest		(2 468)	(2 209)	(2 769)	(294)	(294)	(294)	(294)	–	–	0
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**33 726**	**51 017**	**67 171**	**120 831**	**142 977**	**142 977**	**142 977**	**433 921**	**417 002**	**429 277**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	151	796	3 192	3 192	3 192	3 192	–	–	0
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(22 560)	(34 230)	(30 866)	–	–	–	–	51 130	19 481	20 179
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(22 560)**	**(34 079)**	**(30 070)**	**3 192**	**3 192**	**3 192**	**3 192**	**51 130**	**19 481**	**20 179**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**11 166**	**16 937**	**37 101**	**124 024**	**146 169**	**146 169**	**146 169**	**485 051**	**436 483**	**449 456**
Cash/cash equivalents at the year begin:	2	**5 444**	**16 610**	**33 547**	**0**	**0**	**0**	**0**	**–**	**485 051**	**921 534**
Cash/cash equivalents at the year end:	2	**16 610**	**33 547**	**70 648**	**124 024**	**146 169**	**146 169**	**146 169**	**485 051**	**921 534**	**1 370 990**

STRATEGIC ORDGANIZATIONAL PERFORMANCE 2025 - 2026 SDBIP - KPA 1- SERVICE DELIVERY & INFRASTRUCTURE PROVISION

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
1. Roads	**To ensure accessible roads within the Great Kei Local Municipal Area by June 2027**	**SD01: By constructing, maintain gravel roads & Surfaced roads**	27kms of gravel roads constructed in 2024/25 Financial Year	SD01-01	Percentage progress on km's of gravel roads to be constructed-	**R3,3 Million**	100% Construction of 3,5 km's gravel road at Sithungu internal streets by 30th June 2026	Appointment of Service providers Site Handover and construction 30%) by 30th September 2025	60 % Construction progress of 3,5km of Isithungu Internal Streets by 31st December 2025	85 % Construction progress of 3,5km of Isithungu Internal Streets by 31st March 2026	100 % Construction progress of 3,5km of Isithungu internal Streets by 30 June 2026	Practical completion certificate	PMU MANAGER	DIRECTOR TECHNICAL SERVISES	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Site handover attendance register, Monthly progress reports	3X Monthly Progress Reports	3X Monthly Progress Reports	3X Monthly Progress Reports				1
				SD01-02	Percentage progress on km's of gravel roads to be constructed-	**R1.3 Million**	100% Construction of 1,5 km's gravel road at Mangqukela internal streets by 30th June 2026	N/A	N/A	Appointment of Service providers Site Handover and construction 50% progress by March 2026	100 % Construction progress of 1,5km of Mangqukela internal Streets by 30 June 2026	Practical completion certificate			
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
										Site handover attendance register, Monthly progress reports	3X Monthly Progress Reports				
			0% construction in 2024/2025 financial year.	SD01-03	1 x procured service provider	**R0.00**	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	5% construction work relating to Planning for construction of Kei Mouth Ferry internal streets that focuses on land acquisition and development of Environmental impact Report submitted to DWIS Environmental Impact assessment for Kie Mouth Ferry approved by DWIS By 30th June 2025	10% Sitting of Bid Committees and Appointment of Service providers by 30th September 2025	Develop draft Advert and documentation for procurement of a Constructor and submission of a quarterly report to the standing committee	Facilitate the sitting of site handover for the appointed contractor and submission of a quarterly report to the standing committee	4 quarterly progress report to standing committee for surfacing of Kei Mouth Ferry	**PMU MANAGER**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
								Attendance registers for engagement of Landowners, Environmental Impact assessment Report, Proof of Submission to DWIS and the Approval letter.	Appointment Letters and the Attendance register for sitting of the committee	Draft tender document and advert	Monthly progress report and appointment letter				4&5

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
				SD01-04	Number of meetings (4) held		4 x engagement meetings for land acquisition for Upgrading of Haga-Haga road to Asphalt Surface Standards by June 2026	5% construction work relating to Planning for construction of Haga-haga internal streets that focuses on land acquisition and development of Environmental impact Report submitted to DWIS Environmental Impact assessment for Kie Mouth Ferry approved by DWIS By 30th June 2025	10% Sitting of Bid Committees and Appointment of Service providers by 30th September 2025	2 x Engagement meetings for finalization for Upgrading of Haga-Haga road to Asphalt Surface Standards	2 x Engagement meetings for finalization for Upgrading of Haga-Haga road to Asphalt Surface Standards Engagement meetings for finalization for Upgrading of Haga-Haga road to Asphalt Surface Standards	4 x Attendance Registers and minutes	PMU MANAGER	DIRECTOR TECHNICAL SERVISES	

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
			10% reconstruction of 4,8 kms on 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) for the 2024/2025 financial year	SD01-05	Percentage progress on Reconstruction of 4.8km's disaster management projects	**R9 Million**	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	60 % Construction progress of Kei Mouth internal Streets by 30st September 2025	100 % Construction progress of Kei Mouth Internal Streets by 30th September 2025	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	N/A	3 x Monthly progress reports and completion certificates per each project	**PMU MANAGER**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Quarterly progress report	Quarterly progress report & completion certificate	Monthly progress report & practical completion certificates	N/A				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
				SD01-06	Percentage progress on construction of kms to be surfaced	**8.7m**	10% Reconstruction progress of 1 km on Coloured/Siviwe township internal Streets by June 2026	N/A	N/A	Preparation of design and Documentation to be completed	Facilitate appointment of Service providers Site Handover and construction 1o%) by 30th June 2026	Design Report, Draft Tender Document and Monthly Reports	**PMU MANAGER**	**DIRECTOR TECHNICAL SERVISES**	
				SD01-07	Percentage progress on construction of kms to be surfaced	**R7.3m**	10% Reconstruction progress of 1,5 km on Old location/Mzomhle township internal Streets by June 2026	N/A	N/A	Preparation of design and Documentation to be completed	Facilitate appointment of Service providers Site Handover and construction 1o%) by 30th June 2026	Design Report, Draft Tender Document and Monthly Reports	**PMU MANAGER**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								N/A	N/A	Design Report and the Draft tender Document	Monthly Progress Report				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
				SD01-08	Percentage progress on construction of kms to be re-gravelled	**R3m**	10% Reconstruction Progress of 1,5 km on Belekumntwana internal Streets by June 2026	N/A	N/A	Preparation of design and Documentation to be completed	Facilitate appointment of Service providers Site Handover and construction 1o%) by 30th June 2026	Design Report, Draft Tender Document and Monthly Reports	**PMU MANAGER**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								N/A	N/A	Design Report and the Draft tender Document	Monthly Progress Report				
2. Public amenities	**To ensure provision of public amenities by June 2027.**	**SD02: By Constructing public amenities.**	1 Community Hall Constructed during the 2024/2025 financial year. 1 Sport Filed Constructed during the 2024/2025 financial year.	SD02-01	Percentage progress on construction of community hall	**3,9million**	100% Construction progress of Diphini community Hall by June 2026	30 % construction progress of Diphini community Hall by 30 September 2025	60 % Construction progress of Diphini community hall by 31st December 2025	85 % Construction progress Diphini community Hall by 31st March 2026	100 % Construction progress Diphini community Hall by 30 June 2026	12 x monthly progress reports, practical Completion certificates	**PMU MANAGER**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Quarterly progress reports	Quarterly progress reports	3 x Monthly progress reports	3 x monthly progress report & practical completion certificate				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
				SD02-02	Percentage progress on construction of community Hall	**R3,9million**	100% Construction progress of Zone 10 community Hall by June 2026	30 % construction progress of Zone 10 community Halls by 30 September 2025	60 % Construction progress of Zone 10 community halls by 31st December 2025	85 % Construction progress of Zone 10 community Halls by 31st March 2026	100 % Construction progress of Zone 10 community Halls by 30 June 2026	12 x monthly progress reports, practical Completion certificates			
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Quarterly progress reports	Quarterly progress reports	3 x Monthly progress reports	3 x monthly progress report & practical completion certificate				
3. Electrification	**To increase access to electricity in Great Kei Communities by 2027**	**SD03: Solicit funding from DOE and potential funders**	0% Connections of households during the 2024/2025 financial year.	SD03-01	Percentage progress on households connected	**R7, 3M**	100% connection progress of 200 households in zone 10 by June 2026	Appointment of Service providers Site Handover and construction (Progress = 15%) by 30th September 2025	40 % completed on Connection of 200 House Holds completed by 31st December 2025	80% completed on Connection of 200 House Holds completed by 31st March 2026	100 % completed on Connection of 200 House Holds completed by June 2026	12 x monthly progress reports, practical Completion certificates	**MANAGER INFRASTRUCTURE**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Quarterly progress reports	Quarterly progress reports	3 x Monthly progress reports	3 x monthly progress report & practical completion certificate				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
			0% Reconstruction of Electricity MV & MV line during the 2024/2025 financial year.	SD03-02	Percentage progress on reconstruction of electricity MV & LV line	**R5,6 m**	x10% reconstruction progress of Electricity MV & MV line at Coloured township, Siviwe and Old Location by June 2026	N/A	N/A	Preparation of design and Documentation to be completed by 31st March 2026	Facilitate appointment of Service providers Site Handover and construction 10%) by 30th June 2026	Design Report, Draft Tender Document and Monthly Reports	**MANAGER INFRASTRUCTURE**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
										Design Report and the Draft tender Document	Monthly Progress Report				
			0% Reconstruction of Overhead Backbone Line during the 2024/2025 financial year.	SD03-03	Percentage progress on Reconstruction of Overhead Backbone Line	**R2, 7 m**	10% Reconstruction progress of Overhead Backbone Line to Zone 10 (2,5 km) by June 2026	N/A	N/A	Preparation of design and Documentation to be completed by 31st March 2026	Facilitate appointment of Service providers Site Handover and construction 10%) by 30th June 2026	Design Report, Draft Tender Document and Monthly Reports	**MANAGER INFRASTRUCTURE**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
										Design Report and the Draft tender Document	Monthly Progress Report				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
			0% Re-installation of damaged High Mast Lights during the 2024/2025 financial year.	SD03-04	Percentage progress on Re-installation of 5 damaged High Mast Lights	**R1,7 m**	10% Re-installation progress on 5 damaged High Mast Lights by June 2026	N/A	N/A	Preparation of design and Documentation to be completed by 31st March 2026	Facilitate appointment of Service providers Site Handover and construction 10%) by 30th June 2026	Design Report, Draft Tender Document and Monthly Reports	MANAGER INFRASTRUCTURE		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
										Design Report and the Draft tender Document	Monthly Progress Report				
4. Solid Waste	**To ensure improved solid waste management by June 2027**	**SD04 By implementing integrated Waste Management Plan in line with 2020 National Waste Management Strategy**	Reviewed and Approved Integrated Waste Management Plan during the 2024/2025 financial year.	SD04-01	Reviewed and approved Integrated Waste Management Plan in line with the 2020 Waste Management Strategy	**R0.00**	Reviewed and Approved Integrated Waste Management Plan by Council by 30 June 2026	Reviewing Situation Analysis Chapter on GKM IWMP by 30th September 2025	Integrated Waste Management Plan consultation with sector departments by 31st December 2025	Submission of IWMP to DEDEAT.	N/A	Copy of Reviewed and approved IWMP. Council resolution	MANAGER COMMUNITY SERVICES	DIRECTOR TECHNICAL SERVISES	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
								Situational Analysis Report of IWMP	Meeting Attendance Registers and Minutes, Proof of Circulation for comments to sector Departments	Copy of IWMP. Delivery note signed by DEDEAT.	N/A				
		SD05: By Developing a new landfill site		SD05-01	Number of Environmental Impact Assessment reports for the new Qumrha landfill site to the Council	**R1 m**	4x Reports on Environmental Impact Assessment for the new identified landfill site to the Council by the 30th of June 2026	1x Progress Report on the Environmental Impact Assessment for the Qumrha Landfill Site to Council by 30 September 2025	1 x Progress Report on the Environmental Impact Assessment for the Qumrha Landfill Site to Council by 31st December 2025	**N/A**	Conduct Geotechnical studies	Geotechnical investigation report	**MANAGER COMMUNITY SERVICES**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Progress Report on the development of Qumrha Landfill Site to Council	Progress Report on the development of Qumrha Landfill Site to Council	N/A					

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
5. Animal Pound	**To control stray animals**	**SD06: By constructing a new animal pound**	50 % construction of Qumrha animal pound during 2024/2025 financial year.	SD06-01	Percentage progress on Construction of Qumrha animal pound	**R0.00**	100 % Construction progress of Qumrha animal pound by June 2026	50% construction of animal pound	100 %construction of animal pound.	Development of Animal Pound Policy.	Conduct awareness campaigns	Constructed Qumrha Animal pound.	**MANAGER COMMUNITY SERVICES**	**DIRECTOR TECHNICAL SERVISES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Progress report	Practical completion certificate.	Draft Animal Pound Policy.	Attendance registers				
6. Risk Management	**To ensure management of organizational and mitigation of risks by June 2027**	**SD07: Develop, monitor and review of strategic risks registers**	Approved Risk Register during the 2024/2025 financial year.	SD07-01	Percentage implementation of technical services risk action plan to mitigate identified risks (output)	**R0.00**	100 % implementation of technical services risk action plan to mitigate identified risks by 30th June 2026	30% implementation of technical services risk action plan to mitigate identified risks by 30th September 2025	60% implementation of technical services risk action plan to mitigate identified risks by 31st December 2025	80% implementation of technical services risk action plan to mitigate identified risks by 31st March 2026	100% implementation of technical services risk action plan to mitigate identified risks by 30th June 2026	Updated risk register	**ALL**	**ALL DIRECTORATES**	
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								Technical Services risk registers	Technical Services risk registers	Technical Services risk registers	Technical Services risk registers				

Priority Area	IDP Objective	IDP strategy	Baseline 2024/2025	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Responsibl	Custodian	
07. Audit Findings	**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**	Audit Action Plan for 2023/2024 financial year	SDO8-01	Percentage implementation and monitoring of audit action plan	**R0.00**	100% implementation and monitoring of audit action plan by 30th June 2026	N/A	30% Implementation and monitoring of Audit Action Plan by 31st December 2025	60% Implementation and monitoring of Audit Action Plan by 31st March 2026	100% Implementation and Monitoring of Audit Action Plan by 30th June 2026	Implemented and monitored Audit action plan	**ALL MANAGERS**	**ALL MANAGERS**	**DIRECTOR TECHNICAL SERVISES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**				
								N/A	Audit Action Plan Report	Audit Action Plan Report	Audit Action Plan Report				

Major Changes

The following target has been removed from the current year plan due to non-availability of funds confirmed from the funder:
50% of construction progress of 3,7 km roads to be surfaced at Kei Mouth Internal Streets by 30th June 2026

KPA 2- PLANNING & LOCAL ECONOMIC DEVELOPMENT

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Person	Custodian
1. Town Planning	**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**	SDF	LED01-01	Number of Funding Applications made on the development of town specific precinct plans	**R0.00**	2 X Funding applications on spatial planning related projects	NA	1X Funding application submitted on the development of a precinct plan for Kei Mouth by 31st December 2025	1X Funding application submitted on the development of a rural settlement plan by 31st by 31st March 2026	NA	2X Funding applications on spatial planning related projects submitted	**TOWN PLANNER**	**DIRECTOR TECHNICAL SERVISES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								NA	Proof of submitted Application	Proof of submitted Application	NA			
2. Sustainable Human Settlements	**To facilitate the provision of Integrated sustainable human settlement within GKM by June 2027**	**LED02: By Facilitating access to alternative Land for Settlement purposes.**	Formalisation of informal Settlements	LED02-01	Number of Facilitation Reports obtained from the Department of Human Settlements (DoHS)	**R60 Thousand**	4 x Quarterly Facilitation Reports obtained from the Department of Human Settlements on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Cintsa informal Settlements by 30th June 2026	1x Facilitation Report on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Cintsa informal Settlements by 30th September 2025	1x Facilitation Report on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Cintsa informal Settlements by 31st December 2025	1x Facilitation Report on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Chintsa informal Settlements by 31st March 2026	1x Facilitation Report on the formalisation of the informal settlements (Cwili, Qumrha, Morgans Bay and Chintsa informal Settlements Q4 POE by 30th June 2026	Progress Report and Minutes of Meetings	**TOWN PLANNER**	**DIRECTOR TECHNICAL SERVISES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Report to the HOD and copy of the minutes	Report to the HOD and copy of the minutes	Report to the HOD and copy of the minutes	Report to the HOD and copy of the minutes			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**Person**	**Custodian**
3. Local Economic Growth	**To create sustainable partnerships for towards socio economic development within GKM by June 2027**	**LED03: By implementing Small Town Revitalization Strategy**	2024 Small Town Revitalization Strategy	LED03-01	Number of environmental scanning reports for Small Town Revitalization opportunities	**R0.00**	Develop 2 environmental scanning reports for Small Town Revitalization for Komga and Kei Mouth by 30th June 2026	Identification of 2 opportunities reports for Small Town Revitalization for Komga by 30th September 2025	Environmental scanning of 2 report for the Small Town Revitalization of Komga by 31st December 2025	Identification of 2 opportunities reports for Small Town Revitalization for Kei Mouth by 31th March 2026	Environmental scanning of 2 reports for the Small Town Revitalization of Kei Mouth by 30th June 2026	2 Environmental scanning reports for Small Town Revitalization for Komga and Kei Mouth	**LED ASSISTANT**	**LED MANAGER**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Report on the identified opportunities for Small Town Revitalization of Komga	Environmental Scanning Report for Small Town Revitalization of Komga	Report on the identified opportunities for Small Town Revitalization for Kei Mouth	Environmental Scanning Report for Small Town Revitalization of Komga			
4. Job Creation	**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**	119 EPWP & MIG Jobs	LED04-01	Number of job opportunities created through EPWP & MIG projects (output)	**R2.1 Million**	140 jobs created through EPW & MIG projects by 30th June 2026	70 jobs created through EPW & MIG projects by 30th September 2025	30 jobs created through EPW & MIG projects by 31st December 2025	25 jobs created through EPW & MIG projects by 31st March 2026	15 jobs created through EPW & MIG projects by 30th June 2026	Proof of job creation	**LED ASSISTANT**	**LED MANAGER**
			104 MIG					**Q1 POE**	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Proof of job creation.	Proof of job creation.	Proof of job creation.	Proof of job creation.			
			556	LED04-02	Number of monitoring reports on the implementation of CWP program	**R0.00**	4x Monitoring reports on the implementation of CWP program by 30th June 2026	1x Monitoring report on the implementation of CWP program by 30th September 2025	1x Monitoring report on the implementation of CWP program by 31st December 2025	1x Monitoring report on the implementation of CWP program by 31st March 2026	1x Monitoring report on the implementation of CWP program by 30th June 2026	4 Report and list of beneficiaries	**LED ASSISTANT**	**LED MANAGER**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Report and list of beneficiaries	Report and list of beneficiaries	Report and list of beneficiaries	Report and list of beneficiaries			

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	Person	Custodian
5. Agriculture	**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 other institutions**	0	LED05-01	Number of Reports on Agrarian & Farming Supported Programmes	**R0.00**	4x Reports on Agrarian & Farming Supported Programmes by 30th June 2026	1x Report on Agrarian & Farming Supported Programmes by 30th September 2025 **Q1 POE** Report on Agrarian & Farming Supported Programmes	1x Report on Agrarian & Farming Supported Programmes by 31st December 2025 **Q2 POE** Report on Agrarian & Farming Supported Programmes	1x Report on Agrarian & Farming Supported Programmes by 31st March 2026 **Q3 POE** Report on Agrarian & Farming Supported Programmes	1x Report on Agrarian & Farming Supported Programmes by 30th June 2026 **Q4 POE** Report on Agrarian & Farming Supported Programmes	Copy of the Report on Agrarian & Farming Supported Programmes	**LED ASSISTANT**	**IDP/PMS/LED MANAGER**
6. SMME' s & Co-operatives ENTERPRISE	**To create a conducive environment for SMME's , Informal traders and Co-operatives to access economic opportunities by June 2027**	**LED06:Lobby technical support and funding from potential funders to support SMME's, informal traders & Co-operatives**	194 GKM Small, Medium and Micro Enterprise supported	LED06-01	Number of GKM Small, Medium and Micro Enterprise supported (Output)	**R0.00**	40 Small, Medium and Micro Enterprise (SMME's) supported by 30th June 2026	10Small, Medium and Micro Enterprise's supported by 30th September 2025 **Q1 POE** Business plans developed, company registrations, CSD registrations, business licenses issued	10 Small, Medium and Micro Enterprise's supported by 31st December 2025 **Q2 POE** Business plans developed, company registrations, CSD registrations, business licenses issued	10 Small, Medium and Micro Enterprise's supported by 31st March 2026 **Q3 POE** Business plans developed, company registrations, CSD registrations, business licenses issued	10 Small, Medium and Micro Enterprise's supported by 30th June 2026 **Q4 POE** Business plans developed, company registrations, CSD registrations, business licenses issued	Business plans developed, company registrations, CSD registrations, business licenses issued	**LED ASSISTANT**	**LED MANAGER**
			0	LED06-02	Number of cooperatives supported	**R200 Thousand**	3x Cooperatives supported by 30th June 2026	Identification of 3 cooperatives to be supported by 30th	Conducting needs assessment for 3 cooperatives identified by	N/A	3 x Cooperatives supported by 30th June 2026	Report on three identified cooperative, copy of needs assessment for the	**LED ASSISTANT**	**LED MANAGER**

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**Person**	**Custodian**
								September 2025	31st December 2025			cooperatives and receipts for material and production inputs and delivery note		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Report on the Identification of cooperatives to be supported	Need assessment report for cooperatives identified	N/A	Report on delivery and receipt of the production inputs			
7. Risk Management	**To ensure management of organizational and mitigation of risks by June 2027**	**Develop, monitor and review of strategic risks registers**	Approved Risk Register during the 2024/2025 financial year.	LEDP07-01	Percentage implementation of LED risk action plan to mitigate identified risks (output)	**R0.00**	100 % implementation of LED risk action plan to mitigate identified risks by 30th June 2025	30% implementation of LED risk action plan to mitigate identified risks by 30th September 2025	60% implementation of LED risk action plan to mitigate identified risks by 31st December 2025	80% implementation of LED risk action plan to mitigate identified risks by 31st March 2026	100% implementation of LED risk action plan to mitigate identified risks by 30th June 2026	Updated risk register	**ALL**	**ALL DIRECTORATES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								LED risk registers	LED Risk registers	LED Risk registers	LED Risk registers			
CIRCULAR 88 INDICATORS														

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**Person**	**Custodian**
8. Circular 88	**To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators**	**GG10: Strengthen Internal Strategic planning**		LEDP08-01	Average time taken to finalise business license application	**R0.00**	90days taken to finalise business license application by 30th June 2026	90days taken to finalise business license application by 30th September 2025	90days taken to finalise business license application by 31st December 2025	90days taken to finalise business license application by 30th March 2026	90days taken to finalise business license application by 30th June 2026	Business license application	**LED ASSISTANT**	**DP/PMS/LED MANAGER**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Business license application	Business license application	Business license application	Business license application			
9. Audit Findings	**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**	Unqualified audit opinion	LED07-01	Percentage of implementation and monitoring of audit action plan	**R0.00**	100% implementation and monitoring of audit action plan by 30th June 2026	N/A	30% Implementation and monitoring of Audit Action Plan by 31st December 2025	60% Implementation and monitoring of Audit Action Plan by 31st March 2026	100% Implementation and monitoring of Audit Action Plan by 30th June 2026	Implemented and monitored Audit action plan		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	Audit Action Plan Report	Audit Action Plan Report	Audit Action Plan Report			

KPA 3-FINANCIAL VIABILITY AND MANAGEMENT

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE	Custodian
1. Asset Management	**To ensure proper management and maintenance of GKM assets by June 2027**	**FM01: By developing and maintaining a GRAP compliant asset register**	2024/25 reviewed Council approved Asset Management Policy	FM01-01	Asset Management policy and updated Asset register approved by Council (Input)	**R800 Thousand**	Review of asset policy and asset register approved by Council 30 June 2026	Review Asset Management Policy	Circulating the reviewed Asset Management Policy	Draft Asset Management Policy	Submission of the draft Assets Management policy and the updated FAR to Council approval by 30th June 2026	Copy of approved policy. Council resolutions	MANAGER SCM	CFO
								Physical verification of Assets by 30th September 2025	Review of updates of the FAR by 31st December 2025	Updated draft FAR by 31st March 2026				
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Approved Asset Management policy, Asset Verification Report	Proof of circulated Asset Management policy Updates of the FAR	Fixed Asset Register	Copy of Council resolution			
2. Supply Chain Management	**To maintain effective and efficient procurement by June 2027**	**FM02: By ensuring adherence to Supply Chain Management Regulations**	2023/24 reviewed Council approved SCM Policy	FM02-01	SCM Policy reviewed and approved by Council (Input)	**R.00**	SCM policy reviewed and approved by council by 30 June 2026	Review SCM Management Policy by 30th September 2025	Circulating the reviewed SCM Management Policy by 31st December 2025	Draft SCM Management Policy by 31st March 2026	Submission of the draft SCM Management policy to Council approval by 30th June 2026	Copy of approved policy. Council resolutions	MANAGER SCM	CFO
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Copy of Reviewed SCM Policy	Proof of circulated SCM policy	Draft SCM policy	Copy of Council resolution			

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE	Custodian
3. Expenditure	**Expenditure management processes and systems by 2027**	**FM03: By Implementing expenditure management in terms of Section 65 and 66 of MFMA**	Section 65 reports	FM03-01	Percentage of Compliance on Payments of creditors within prescribed period	**R.00**	100% Compliance on Payments of creditors within prescribed period by end of June 2026	100% of Creditors paid within prescribed period by end of September 2025	100% of Creditors paid within prescribed period by end of December 2025	100% of Creditors paid within prescribed period by end of March 2026	100% of Creditors paid within prescribed period by end of June 2026	Monthly creditors report	**MANAGER EXPENDITURE**	**CFO**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								3X Monthly creditors report	3X Monthly creditors report	3X Monthly creditors report	3X Monthly creditors report			
			0%	FM03-02	Number of incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure	**R.00**	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30 June 2026	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30th September 2025	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 31st December 2025	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 31st March 2026	Zero incurrence of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30th June 2026	Irregular, fruitless and wasteful, unauthorized expenditure reports		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								UIFW Registers	UIFW Registers	UIFW Registers	UIFW Registers			
			Spending of MIG allocation by 30th June 2026	FM03–03	Percentage spending of MIG Allocation (Output)	**R12 785 Million**	100% Spending of MIG allocation by 30th June 2026	30% Spending of MIG allocation by 30 September 2025	60% Spending of MIG allocation by 31st December 2025	75% Spending of MIG allocation by 31st March 2026	100% Spending of MIG allocation by 31st March 2026	MIG Monthly expenditure reconciliation reports	**PMU MANAGER**	**DIRECTOR TECHNICAL**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE	Custodian
								MIG Monthly expenditure reconciliation reports	MIG Monthly expenditure reconciliation reports	MIG Monthly expenditure reconciliation reports	MIG Monthly expenditure reconciliation reports			
			Spending of INEP allocation by 30th June 2026	FM03-04	Percentage spending of INEP Allocation (Output)	**R0.00**	100% Spending of INEP allocation by 30th June 2026	30% Spending of INE allocation by 30 September 2025	60% Spending of INEP allocation by 31st December 2025	75% Spending of INEP allocation by 31st March 2026	100% Spending of INEP allocation by 30 June 2026	12 x INEP Monthly expenditure reconciliation reports		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								INEP Monthly expenditure reconciliation reports	INEP Monthly expenditure reconciliation reports	INEP Monthly expenditure reconciliation reports	INEP Monthly expenditure reconciliation reports			DIRECTOR TECHNICAL &
4. ICT Management	**To Maintain effective and efficient Information and technology systems by June 2027**	**FM04: By Upgrading and maintenance of ICT infrastructure and systems**	2023/24 reviewed ICT Policies	FM04-01	ICT policies and governance framework reviewed and approved by Council (Input)	**R.00**	ICT policies reviewed and approved by Council as at 30th June 2026	N/A	Draft reviewed ICT policies submitted to management by 31st December 2025	Draft reviewed ICT policies submitted to council by 31st March 2026	ICT policies reviewed and approved by council by 30th June 2026	Council Resolutions, copy of ICT policies	IT TECHNICIAN	CFO
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	Copy of the Draft ICT Policy	Copy of the Draft ICT Policy	Council resolution			
			IT Masterplan	FM04-02	IT Masterplan reviewed approved by Council (Input)	**R.00**	IT Master Plan Review and approved by	N/A	Draft reviewed IT Masterplan submitted to	Draft reviewed IT Masterplan submitted	IT Masterplan reviewed approved by Council by	Council resolutions. Copy of approved	IT TECHNI	CFO

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE	Custodian
							Council by 30th June 2026		management by 31st December 2025	to Council by 31st March 2026	30th June 2026	IT Masterplan		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	Copy of the Draft IT Masterplan	Copy of the Draft ICT Policy	Council resolution			
5. Revenue Enhancement & Indigent Administration	**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**	65%	FM05-01	Percentage increase in actual revenue collection (Output)	**R.00**	65% collection rate on average by 30th June 2026	65% average collection by 30th September 2025	65% average collection by 31st December 2025	65% average collection by 31st March 2026	65% average collection by 30th June 2026	Revenue Collection report	**MANAGER REVENUE**	**CFO**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Monthly collection reports	Monthly collection reports	Monthly collection reports	Monthly collection reports			
		FM06: By developing and implementing revenue turn-around strategy	R0	FM06-01	Reduction value of GKM Total debt owned	**R.00**	To reduce old debt by 16 million as at 30th June 2026	R4 million reduction of old debt by 30th September 2025	R4 million reduction of old debt by 31st December 2025	R4 million reduction of old debt by 31st March 2026	R4 million reduction of old debt by 30th June 20256	GKM Total debt reduced	**MANAGER**	**CFO**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Monthly Income reports	Monthly Income reports	Monthly Income reports	Monthly Income reports			
		FM07: Review and implement the indigent policy and maintain an updated indigent register.	Indigent register	FM07-01	Percentage of provisioning of approved registered beneficiaries	**R522 Thousand**	100% provision of free basic services for approved registered beneficiaries by 30th June 2026	100% provisioning of approved registered Beneficiaries by 30 September 2025	100% provisioning of approved registered Beneficiaries by 31st December 2025	100% provisioning of approved registered Beneficiaries by 31st March 2026	100% provisioning of approved registered Beneficiaries by 30 June 2026	Monthly Progress Reports	**MANAGER REVENUE**	**CFO**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE	Custodian
								3 X FBS monthly reports	3 X FBS monthly reports	3 X FBS monthly reports	3 X FBS monthly reports			
6. Risk Management	**To ensure management of organizational and mitigation of risks by June 2027**	**FM09: Develop, monitor and review of strategic risks registers**	Approved Risk Register during the 2024/2025 financial year.	FM06-01	Percentage implementation of financial viability risk action plan to mitigate identified risks (output)	**R.00**	100 % implementation of financial viability risk action plan to mitigate identified risks by 30th June 2026	100% implementation of financial viability risk action plan to mitigate identified risks by 30th September 2025	100% implementation of financial viability risk action plan to mitigate identified risks by 31st December 2025	100% implementation of financial viability risk action plan to mitigate identified risks by 31st March 2026	100% implementation of financial viability risk action plan to mitigate identified risks by 30th June 2026	Updated risk register	CFO	ALL DIRECTORATES
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Financial Viability Risk registers	Financial Viability Risk registers	Financial Viability Risk registers	Financial Viability Risk registers			
7. Audit Outcome	**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**	Unqualified audit opinion	FM05-01	Percentage implementation and monitoring of audit action plan	**R0.00**	100% implementation and monitoring of audit action plan by 30th June 2026	N/A	30% Implementation and Monitoring of the Audit Action Plan by 31st December 2025	60% Implementation and Monitoring of Audit Action Plan by 31st March 2026	100% Implementation and Monitoring of the Audit Action Plan by 30th June 2026	Audit action plan. Council items	CFO	ALL DIRECTORATES
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	Audit Action Plan Report	Audit Action Plan Report	Audit Action Plan Report			

KPA 4: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESOINSIBL**	**Custodian**
							2025/26							
1. Strategic Corporate and HRM plan	**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.**	Draft HR plan during the 2024/2025 financial year.	ID01-01	Strategic Human Resource Management Plan developed & approved by Council (Input)	**R0.00**	Development of Strategic HRM Plan and approval by Council on the 30th June 2026	Develop the Draft Strategic HRM Plan by 30th September 2025	Circulate Draft Strategic HRM Plan to departments for inputs and consolidate by 31st December 2025	Present the Draft HRM Plan to Labour Unions by 31st March 2026	Table HRM Pan to Council for consideration by 30th June 2026	GKM Human Resource Management Plan	**HR PRACTITIONER**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Copy of Draft Strategic HR Plan	Proof of circulated Draft Strategic HR Plan to departments for inputs	Attendance Register	Council Resolution			
2. Employment Equity	**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**	Employment Equity Plan. 5 % EE targets implemented	ID02-01	Development and Submission of the EEP to LLF and Dept. of Labor	**R0.00**	Development and Submission of the EEP to the LLF and Dept. of Labor by 30th of June 2026	Develop Draft EEP by 30th September 2025	Workshop to Management by 31st December 2025	Presentation of the EEP to LLF by 31st March 2026	Submission of EEP to the Dept. of Labour by 30th June 2026	Proof of submission of EEA forms to DoL	**HR PRACTITIONER**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Copy of Draft EEP	Copy of attendance register	Copy of attendance register	Proof of Submission			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESOINSIBL**	**Custodian**
		ID03: By developing, reviewing, and implementing the Employment Equity Plan	Annual Training Report and Workplace Skills Plan during the 2024/2025 financial year.	ID03-01	Approved Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA	**R0.00**	Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA by 30 June 2026	Develop the Draft Annual Training Report and Workplace Skills Plan by 30th September 2025	Circulate Draft Annual Training Report and Workplace Skills Plan for inputs by 31st December 2025	Present the Draft Annual Training Report and Workplace Skills Plan to Management, to the LLF by 31st March 2026	Submit the Annual Training Report and Workplace Skills Plan to Council & LGSETA by 30th June 2026	Approved Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA	**HR PRACTITIONER**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Copy of Draft Annual Training Report and Workplace Skills Plan	Proof of circulated Draft Annual Training Report and Workplace Skills Plan 2025	Proof of attendance register by	Proof of attendance register			
3. Organizational Structure man Resources Development	**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 <u>community</u> needs and functions of the Municipality.**	Reviewed and council approved 2024/2025 Organizational structure.	ID04-01	Organizational structure reviewed and approved by Council (Input)	**R0.00**	2025/2026 Organization structure reviewed and approved by Council as at 30 June 2026	Develop The Organogram Process Plan and circulate the 24/25 Organizational Structure to Directorates by 30th September 2025	Analyse and consolidate inputs from Directorates by 31st December 2025	Present Organogram 25/26 to both Management & Labour Unions by 31st March 2026	Table the 25/26 Organogram to Council by 30th June 2026	Adopted 25/26 Organizational Structure.	**HR PRACTITIONER**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESOINSIBL**	**Custodian**
								Organogram Process Plan & Proof of Organogram Circulation	Copy of draft organizational structure	Attendance register	Council Resolution			
				ID04-02	Number of reports on recruitment, terminations submitted to the Council	**R0.00**	4X reports on recruitment, terminations submitted to the Council by 30th June 2026	1X reports on recruitment, terminations submitted to the Council by 31st September 2025	1X reports on recruitment, terminations submitted to the Council by 31st December 2025	1X reports on recruitment, terminations submitted to the Council by 31st March 2026	1X reports on recruitment, terminations submitted to the Council by 30th June 2026	Reports on recruitment, terminations submitted to the Council	**HR PRACTITIONER**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Reports on recruitment, terminations submitted to the Council	Reports on recruitment, terminations submitted to the Council	Reports on recruitment, terminations submitted to the Council	Reports on recruitment, terminations submitted to the Council			
4. Human Resources Development	**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).**	Workplace Skills Plan during the 2024/2025 financial year.	ID05-01	2024/2025 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA,& Council (input)	**R0.00**	2024/2025 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA,& Council (input) by	Skills Audit conducted by 30th September 2025	Meeting with Departments to prioritize training needs by 31st December 2025	Populate list of training needs and present to all relevant stakeholders by 31st March 2026	2024 /25 ATR and 2024/25 Workplace Skills Plan t presented to LLF & submitted to LGSETA,& Council by 30th June 2026	LLF Resolution, Proof of submission of Workplace Skills	**HR PRACTITIONER**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESOINSIBL**	**Custodian**
							30th June 2026	Copy of attendance register	Copy of attendance register	Attendance register	Council resolutions Minutes and Attendance Register			
5. Council Support	**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.**	2024/2025 Reviewed and approved council calendar.	ID06-01	Number of Council and standing committee meetings set in line with Council calendar (Output)	**R0.00**	4 x Council sittings &	1x Ordinary Council sitting &	1x Ordinary Council sitting &	1x Ordinary Council sitting &	1x Ordinary Council sitting &	Copy of Council Minutes & attendance Registers for all Committees	**MANAGER COUNCIL ADMIN &**	**DIRECTOR CORPORATE SERVICES**
							20 Standing Committee held by 30th June 2026	5x Standing Committees coordinate by 30th September 2025	5x Standing Committees coordinate by 31st December 2025	5x Standing Committees coordinate by 31st March 2026	5x Standing Committees coordinated by 30th June 2026			
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Council Draft Minutes and Attendance Register	Council Draft Minutes and Attendance Register	Council Draft Minutes and Attendance Register	Council Draft Minutes and Attendance Register			
		ID07: By ensuring safe keeping of the Council resolution register	2024/2025 Council Resolutions Register during the 2024/2025 financial year.	ID07-01	Number of Council resolution registers dispatched and implemented	**R0.00**	4x Council Resolution Registers dispatched and implemented by 30th June 2026	Submit 1x updated Council Resolution Register to Council for noting by 30th September 2025	Submit 1x updated Council Resolution Register to Council for noting by 31st December 2025	Submit 1x updated Council Resolution Register to Council for noting by 31st March 2026	Submit 1x updated Council Resolution Register for noting by 30th June 2026	Copy of the Council Resolution Noting the updates / progress on implementation	**MANAGER COUNCIL ADMIN &**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Copy of Council Resolution	Copy of Council Resolution	Copy of Council Resolution	Copy of Council Resolution			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESOINSIBL**	**Custodian**
6.Labour related Matters	**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.**	2024/2025 Reviewed and approved council calendar.	ID08-01	Percentage of Labour Related Matters recorded reported to Council	**R0.00**	100% Labour Related Matters recorded and reported to Council by 30th June 2026	100% Labour Related Matters recorded and reported to Council by 30th September 2025	100% Labour Related Matters recorded and reported to Council by 31st December 2025	100% Labour Related Matters recorded and reported to Council by 31st March 2026	100% Labour Related Matters recorded and reported to Council by 30th June 2026	Consolidated Reports on Labour Related Matters recorded and resolved	**MANAGER COUNCIL ADMIN & SUPPORT**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Notices, Memo, attendance Registers	Notices, Memo, attendance Registers	Notices, Memo, attendance Registers	Notices, Memo, attendance Registers			
7. Policies	**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**	2024/2025 Municipal approved Policies	ID09-01	Municipal Policies reviewed and approved by council (Input)	**R65 Thousand**	Table all 2025/2026 municipal Policies reviewed and approved by council by 30th June 2026	N/A	N/A	N/A	Table all Policies to Council for approval by 30th June 2026	Approved Municipal Offices	**MANAGER COUNCIL ADMIN &**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	N/A	N/A	Council Resolution on approved policies			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESPONSIBLE**	**Custodian**
8. Risk Management	**To ensure management of organizational and mitigation of risks by June 2027**	**ID10: Develop, monitor and review of strategic risks registers**	100 % implementation of Institutional development and transformation risk action plan to mitigate during the 2024/2025 financial year.	ID0-01	Percentage of implementation of Institutional development and transformation risk action plan to mitigate identified risks (output)	**R0.00**	100 % implementation of Institutional development and transformation risk action plan to mitigate identified risks by 30th June 2026	30% implementation of Institutional development and transformation risk action plan to mitigate identified risks by 30th September 2025	60% implementation of Institutional development and transformation risk action plan to mitigate identified risks by 31st December 2025	80% implementation of Institutional development and transformation risk action plan to mitigate identified risks by 31st March 2026	100% implementation of Institutional development and transformation risk action plan to mitigate identified risks by 30th June 2026	Updated risk register	**ALL MANAGERS**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Institutional development and transformation Risk registers	Institutional development and transformation Risk registers	Institutional development and transformation Risk registers	Institutional development and transformation Risk registers			
CIRCULAR 88 INDICATORS														
09. Circular 88	**To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators**	**ID11: Strengthen Internal Strategic planning**	New Indicator	ID11-01	10% Reduction of Staff Vacancy rate	**R0.00**	10% reduction of Staff Vacancy rate by 30th June 2026	Staff Vacancy rate of 2% by 30th September 2025	Staff Vacancy rate of 6% by 31st December 2025	Staff Vacancy rate of 8% by 31st March 2026	Staff Vacancy rate of 10% by 31st June 2026	Staff Vacancy report		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Quarterly Recruitment Report	Quarterly Recruitment Report	Quarterly Recruitment Report	Quarterly Recruitment Report			

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESOINSIBL**	**Custodian**
				ID11-02	Number of active suspensions longer than three months	**R0.00**	1 X active suspensions longer than three months by 30th June 2026	1 X active suspensions longer than three months by 30th September 2025	1 X active suspensions longer than three months by 31st December 2025	1 X active suspensions longer than three months by 31st March 2026	1 X active suspensions longer than three months by 30th June 2026	Suspensions report		
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Suspensions report	Suspensions report	Suspensions report	Suspensions report			
10.Audit Findings	**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**	Unqualified audit opinion	ID12-01	Percentage of implementation and monitoring of audit action plan	**R0.00**	100% implementation and monitoring of audit action plan by 30th June 2026	N/A	30% Implementation and monitoring of the Audit Action Plan by 31st December 2025	60% Implementation and monitoring of Audit Action Plan by 31st March 2026	100% Implementation and monitoring of Audit Action Plan by 30th June 2026	Audit action plan. Council items	**MANAGER COUNCIL ADMIN & SUPPORT**	**DIRECTOR CORPORATE SERVICES**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	Audit Action Plan Report	Audit Action Plan Report	Audit Action Plan Report			

KPA 5- GOOD GOVERNANCE AND PUBLIC PARTICIPATION

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE PERSON	Custodian
1. Public Participation & Management of Petitions	**To promote effective participation of community members in the affairs of governance by June 2027**	**GG01: Regular and effective communication with communities**	Quarterly reports on functionality of ward Committees	GG01-	Number of reports on functionality of ward committees	**R0.00**	4x Reports on functionality of ward committees by 30th June 2026	1x Report on functionality of ward committees by 30th September 2025	1x Report on functionality of ward committees by 31st December 2025	1x Report on functionality of ward committees by 31st March 2026	1x Report on functionality of ward committees by 30th June 2026	Reports on functionality of ward committee	MANAGER OFFICE OF THE MAYOR	ACTING DIRECTOR STRATEGIC
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Functionality of ward committees report	Functionality of ward committees report	Functionality of ward committees report	Functionality of ward committees report			
				GG01-02	Percentage of petitions recorded and attended	**R0.00**	100% petitions recorded and attended by 30th June 2026	100% petitions recorded and attended by 30th September 2025	100% petitions recorded and attended by 31st December 2025	100% petitions recorded and attended by 31st March 2026	100% petitions recorded and attended by 30th June 2026	Petitions register	MANAGER OFFICE OF THE MAYOR	ACTING DIRECTOR STRATEGIC
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Updated petitions register	Updated petitions register	Updated petitions register	Updated petitions register			
3. Inter-Governmental Relations	**To strengthen relations between the municipality, government departments and parastatals and to ensure integrated planning by June 2027**	**GG03: By facilitating IGR sittings**	4 IGR meetings	GG03-01	Number of Inter-Governmental Relations meetings held (Output)	**R0.00**	4x Inter-Governmental Relations meeting held by 30th June 2026	1x Inter-Governmental Relations meeting held by 30th September 2025	1x Inter-Governmental Relations Meeting held by 31st December 2025	1x Inter-Governmental Relations Meeting held by 31st March 2026	1x Inter-Governmental Relations meeting held by 30th June 2026	IGR, Agenda, Attendance register, invite	MANAGER OFFICE OF THE MAYOR	ACTING DIRECTOR STRATEGIC
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								IGR Agenda, Attendance register and invite	IGR Agenda, Attendance register and invite	IGR Agenda, Attendance register and invite	IGR Agenda, Attendance register and invite			

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE PERSON	Custodian
4. Audit Committee	**To ensure effective functioning of Oversight Committees by June 2027**	**GG04: Provide administrative support to oversight committees**	5 Audit Committee Meetings	GG04-01	Number of Audit Committee Meetings held (Output)	**R176 Thousand**	4x Audit Committee Meetings held by 30th June 2026	1x Audit Committee Meeting held by 30th September 2025 **Q1 POE** Audit Committee Minutes	1x Audit Committee Meeting held by 31st December 2025 **Q2 POE** Audit Committee Minutes	1x Audit Committee Meeting held by 31st March 2026 **Q3 POE** Audit Committee Minutes	1x Audit Committee Meeting held by 30th June 2026 **Q4 POE** Audit Committee Minutes	Audit Committee Minutes	INTERNAL AUDIT	ACTING DIRECTOR STRATEGIC
			4 MPAC meetings	GG04-02	Number of Municipal Public Accounts Committee meetings held before the sitting of Council (Output)	**R0.00**	4x Municipal Public Accounts Committee meeting held by 30th June 2026	1x Municipal Public Accounts Committee meeting held by 30th September 2025 **Q1 POE** MPAC attendance register, Minutes	1x Municipal Public Accounts Committee meeting held by 31st December 2025 **Q2 POE** MPAC attendance register, Minutes	1x Municipal Public Accounts Committee meeting held by 30th March 2026 **Q3 POE** MPAC attendance register, Minutes	1x Municipal Public Accounts Committee meeting held by 30th June 2026 **Q4 POE** MPAC attendance register, Minutes	Municipal Public Accounts Committee Minutes	MANAGER ADMIN & COUNCIL SUPPORT	ACTING DIRECTOR STRATEGIC
5. Internal Auditing	**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**	2024/25 Audit Charter	GG05-01	Internal Audit and Audit Committee charters approved by Council (Input))	**R0.00**	Approved Internal Audit and Audit Committee charters by Council as at end of June 2026	N/A **Q1 POE** N/A	N/A **Q2 POE** N/A	N/A **Q3 POE** N/A	Approved Audit Committee charters by Council by 30th June 2026 **Q4 POE** Approved Audit Charters	Internal Audit and Audit Committee Charters	INTERNAL AUDIT	ACTING DIRECTOR STRATEGIC
6. Legislative and Policy Compliance	**To ensure compliance with applicable legislation, by June 2027**	**GG06: By ensuring that all legal matters are dealt within prescribed timeframes**	2024/25 Litigation Register	GG06-01	Percentage of litigations and compliance matters reported and recorded	**R0.00**	100% litigations and compliance matters reported and recorded by 30th June 2026	100% litigations and compliance matters reported and recorded by 30th September 2025 **Q1 POE** Litigation register	100% litigations and compliance matters reported and recorded by 31st December 2025 **Q2 POE** Litigation register	100% litigations and compliance matters reported and recorded by 30th March 2026 **Q3 POE** Litigation register	100% litigations and compliance matters reported and recorded by 30th June 2026 **Q4 POE** Litigation register	Litigation Register	MANAGER ADMIN & COUNCIL SUPPORT	ACTING DIRECTOR STRATEGIC

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE PERSON	Custodian
7. Risk Management	**To develop a functional and responsive administration by 2027**	**GG07: By ensuring management of risk**	2024/25 Strategic Risk Register	GG07-01	Risk Registers developed and implemented	**R0.00**	Strategic, Operational and Fraud Risk Registers developed and implemented by 30th June 2026	Risk registers developed, Implementation of risk management activities by 30th September 2025	Implementation of risk management activities by 31st December 2025	Implementation of risk management activities by 30th March 2026	Implementation of risk management activities by 30th June 2026	Risk Registers, risk management reports	INTERNAL AUDIT	ACTING DIRECTOR STRATEGIC
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								Risk Registers, risk management reports	Risk Registers, risk management reports	Risk Registers, risk management reports	Risk Registers, risk management reports			
8. SPU	**To accelerate empowerment of historically vulnerable groups by June 2027**	**GG08: By mainstreaming of Special programmers in all GKM programs, plans, and projects**	2024/25 SPU PLAN	GG08-01	Number of SPU Programs implemented	**R0.00**	4 X SPU Programs implemented by 30 June 2026	1X SPU Programs implemented by 30 September 2025	1X SPU Programs implemented by 31st December 2025	1X SPU Programs implemented by 30th March 2026	1X SPU Programs implemented by 30th June 2026	SPU Plan and SPU Implementation Report	MANAGER OFFICE OF THE MAYOR	ACTING DIRECTOR STRATEGIC
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								SPU implementation report	SPU implementation report	SPU implementation report	SPU implementation report			
9. Risk Management	**To ensure management of organizational and mitigation of risks by June 2027**	**GG09: Develop, monitor and review of strategic risks registers**	100%	GG09-01	Percentage of implementation of good governance and public participation risk action plan to mitigate identified risks (output)	**R0.00**	100% implementation of good governance and public participation risk action plan to mitigate identified risks by 30th June 2026	30% implementation of good governance and public participation risk action plan to mitigate identified risks by 30th September 2025	60% implementation of good governance and public participation risk action plan to mitigate identified risks by 31st December 2025	80% implementation of good governance and public participation risk action plan to mitigate identified risks by 31st March 2026	100% implementation of good governance and public participation risk action plan to mitigate identified risks by 30th June 2026	Updated risk register	ALL MANAGERS	ALL MANAGERS
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Baseline 2024/25	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Annual POE	RESPONSIBLE PERSON	Custodian
								Good governance and public participation Risk registers	Good governance and public participation Risk registers	Good governance and public participation Risk registers	Good governance and public participation Risk registers			
CIRCULAR 88 INDICATORS														
10. Circular 88	**To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators**	**GG10: Strengthen Internal Strategic planning**		GG10-01	Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	**R0.00**	100% ward committees with 6 or more ward committee members by the 30th June 2026	100% ward committees with 6 or more ward committee members by 30th September 2025 **Q1 POE** List of ward committee members per ward	100% ward committees with 6 or more ward committee members by 31st December 2025 **Q2 POE** List of ward committee members per ward	100% ward committees with 6 or more ward committee members by 30th March 2026 **Q3 POE** List of ward committee members per ward	100% ward committees with 6 or more ward committee members by 30th June 2026 **Q4 POE** List of ward committee members per ward	List of ward committee members per ward	MANAGER OFFICE OF THE MAYOR	ACTING DIRECTOR STRATEGIC
				GG10-02	Percentage of wards that have held a quarterly councillor – convened community meeting	**R0.00**	100% wards that have held a quarterly councillor – convened community meeting by 30th June 2026	100% wards that have held a quarterly councillor – convened community meeting by 30th September 2025 **Q1 POE** Attendance register	100% wards that have held a quarterly councillor – convened community meeting by 31st December 2025 **Q2 POE** Attendance register	100% wards that have held a quarterly councillor – convened community meeting by 30th March 2026 **Q3 POE** Attendance register	100% wards that have held a quarterly councillor – convened community meeting by 30th June 2026 **Q4 POE** Attendance register	Attendance register	MANAGER OFFICE OF THE MAYOR	ACTING DIRECTOR STRATEGIC

QUARTERLY TARGETS														
Priority Area	**IDP Objective**	**IDP strategy**	**Baseline 2024/25**	**KPI Number**	**Key Performance Indicator**	**2025/26 Budget**	**Annual Target 2025/26**	**Q1 Target**	**Q2 Target**	**Q3 Target**	**Q4 Target**	**Annual POE**	**RESPONSIBLE PERSON**	**Custodian**
10. Audit Findings	**To ensure improvement of audit outcomes through reduction of audit findings by June 2027.**	**GG11: By designing and implementing an audit action plan in addressing all Audit queries**	Unqualified audit opinion	GG11-01	Percentage of implementation and monitoring of audit action plan	**R0.00**	100% implementation and monitoring of audit action plan by 30th June 2026	N/A	30% Implementation and monitoring of Audit Action Plan by 31st December 2025	50% Implementation and monitoring of Audit Action Plan by 31st March 2026	100% Implementation and monitoring of Audit Action Plan by 31st March 2025	Audit Action Plan Report	**ALL MANAGERS**	**MUNICIPAL MANAGERS**
								Q1 POE	**Q2 POE**	**Q3 POE**	**Q4 POE**			
								N/A	Audit Action Plan Report	Audit Action Plan Report	Audit Action Plan Report			

PART 4: CIRCULAR 88 INDICATORS

OUTPUT INDICATORS FOR QUARTERLY REPORTING

Number of dwellings provided with connections to mains electricity supply by the municipality
Percentage of unplanned outages that are restored to supply within industry standard timeframes
Percentage of planned maintenance performed
Percentage of recognized informal settlements receiving basic waste removal services
Percentage of surfaced municipal road lanes which has been resurfaced and resealed
KMs of new municipal road network
Percentage of reported pothole complaints resolved within standard municipal response time
Number of new sewer connections meeting minimum standards
Number of new water connections meeting minimum standards
Percentage of callouts responded to within 48 hours (sanitation/wastewater)
Percentage of callouts responded to within 48 hours (water)
Percentage compliance with the required attendance time for structural fire fighting incidents
Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area
Number of work opportunities created through Public Employment Programs (incl. EPWP, CWP and other related employment programs)
Percentage of the municipality's operating budget spent on indigent relief for free basic services
Average time taken to finalized business license applications
Average number of days from the point of advertising to the letter of award per 80/20 procurement process
Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission
Staff vacancy rate
Percentage of vacant posts filled within 6 months
Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)
Percentage of wards that have held a quarterly councillor-convened community meeting
Percentage of official complaints responded to through the municipal complaint management system
Number of active suspensions longer than three months
Total Capital Expenditure as a percentage of Total Capital Budget
Total Operating Expenditure as a percentage of Total Operating Expenditure Budget
Total Operating Revenue as a percentage of Total Operating Revenue Budget
Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget
Funded budget (Y/N) (Municipal)
Cash/Cost coverage ratio
Trade payables to cash ratio
Liquidity ratio
Creditor's payment period
Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)
Percentage of awarded tenders [over R200k], published on the municipality's website
Percentage of tender cancellations
Debtor's payment period
Collection rate ratio

COMPLIANCE INDICATORS FOR QUARTERLY REPORTING

Number of signed performance agreements by the MM and section 56 managers:
Number of ExCo or Mayoral Executive meetings held:
Number of Council portfolio committee meetings held:
Number of MPAC meetings held:
Number of formal (minutes) meetings between the Mayor, Speaker and MM were held to deal with municipal matters:
Number of formal (minutes) meetings - to which all senior managers were invited- held:
Number of councillors completed training:
Number of municipal officials completed training:
Number of work stoppages occurring:
Number of litigation cases instituted by the municipality:
Number of litigation cases instituted against the municipality:
Number of forensic investigations instituted:
Number of forensic investigations concluded:
Number of days of sick leave taken by employees:
Number of temporary employees employed:
Number of approved demonstrations in the municipal area:
Number of recognized traditional and Khoi-San leaders in attendance (sum of) at all council meetings:
Number of permanent environmental health practitioners employed by the municipality:
Number of Council meetings held:
Number of disciplinary cases for misconduct relating to fraud and corruption:
Number of council meetings disrupted
Number of protests reported
R-value of all tenders awarded
Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:
R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:
Number of approved applications for rezoning a property for commercial purposes:
Number of business licenses approved:
Number of positions filled with regard to municipal infrastructure:
Number of tenders over R200 000 awarded:
Number of months the Municipal Managers' position has been filled (not acting):
Number of months the Chief Financial Officers' position has been filled (not acting):
Number of vacant posts of senior managers:
Number of filled posts in the treasury and budget office:

Number of filled posts in the development and planning department
Number of registered engineers employed in approved posts
Number of engineers employed in approved posts:
Number of disciplinary cases in the municipality:
Number of finalized disciplinary cases:
Number of waste management posts filled:
Number of electricians employed in approved posts:
Number of filled water and wastewater management posts:
Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)
Number of registered electricity consumers with an embedded generation system
Total non-technical electricity losses in MWh (estimate)
Number of municipal buildings that consume renewable energy
Total number of chemical toilets in operation
Total volume of water delivered by water trucks
Number of paid full-time fire-fighters employed by the municipality
Number of part-time and fire-fighter reservists in the service of the municipality
Number of 'displaced persons' to whom the municipality delivered assistance
Number of procurement processes where disputes were raised
Number of structural fires occurring in informal settlements
Number of dwellings in informal settlements affected by structural fires (estimate)
Number of SMMEs and informal businesses benefitting from municipal digitization support programmers rolled out directly or in partnership with other stakeholders
B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based
B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned
B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement
Number of building plans submitted for review
Number of households in the municipal area registered as indigent
Number of meetings of the Executive or Mayoral Committee postponed due to lack of quorum
Number of agenda items deferred to the next council meeting
Number of awards made in terms of SCM Reg 32
Number of requests approved for deviation from approved procurement plan
Number of building plan applications approved
Quarterly salary bill of suspended officials
Number of incidents of improper disposal of medical waste responded to by the municipality
Number of notifiable medical condition investigations following the prescribed protocols
Number of foodborne disease outbreak investigations following the prescribed protocols

COMPLIANCE INDICATORS FOR ANNUAL REPORTING
Number of recognised traditional leaders within your municipal boundary
Number of approved environmental health practitioner posts in the municipality
Number of approved posts in the municipality with regard to municipal infrastructure:
Number of approved posts in the treasury and budget office:

Number of approved posts in the development and planning department:
Number of approved engineer posts in the municipality:
Number of approved waste management posts in the municipality:
Number of approved electrician posts in the municipality:
Number of approved water and wastewater management posts in the municipality:
Number of maintained sports facilities
Square meters of maintained public outdoor recreation space
Number of municipality-owned community halls
Total number of sewer connections
Total number of Ventilation Improved Pit Toilets (VIPs)
Number of residential properties in the billing system
Number of non-residential properties in the billing system
Number of properties in the valuation roll
Number of dismissals for fraud and corruption

COMPLIANCE QUESTIONS FOR ANNUAL REPORTING

Does the municipality have an approved Performance Management Framework?
Has the IDP been adopted by Council by the target date?
Does the municipality have an approved LED Strategy?
What are the main causes of work stoppage in the past quarter by type of stoppage?
How many public meetings were held in the last quarter at which the Mayor or members of the Mayoral/Executive committee provided a report back to the public?
When was the last scientifically representative community feedback survey undertaken in the municipality?
What are the biggest causes of complaints or dissatisfaction from the community feedback survey? Indicate the top four issues in order of priority.
Please list the locality, date and cause of each incident of protest within the municipal area during the reporting period:
Does the municipality have an Internal Audit Unit?
Is there a dedicated position responsible for internal audits?
Is the internal audit position filled or vacant?
Has an Audit Committee been established? If so, is it functional?
Has the internal audit plan been approved by the Audit Committee?
Has an Internal Audit Charter and Audit Committee charter been approved and adopted?
Does the internal audit plan set monthly targets?
How many monthly targets in the internal audit plan were not achieved?
Does the Municipality have a dedicated SMME support unit or facility in place either directly or in partnership with a relevant role-player?
What economic incentive policies adopted by Council does the municipality have by date of adoption?
Is the municipal supplier database aligned with the Central Supplier Database?
What is the number of steps a business must comply with when applying for a construction permit before final document is received?
Please list the name of the structure and date of every meeting of an official IGR structure that the municipality participated in this quarter:
Where is the organizational responsibility for the IGR support function located within the municipality (inclusive of the reporting line)?
Is the MPAC functional? List the reasons why if the answer is not 'Yes'.
Has a report by the Executive Committee on all decisions it has taken been submitted to Council this financial year

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