

# **ITEM [5.1]**

## **ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEE**

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### **5.1 MONTHLY BUDGET STATEMENT – S71 REPORT: 30 JUNE 2026,**

File No. xxx]  
[Municipal Manager/LN/AL]  
[Financial Viability & Sustainability Standing Committee]  
[14 July 2026]

#### **PURPOSE**

To submit to the committee for noting, the Section 71 report as at the end of June 2026.

#### **LEGAL / STATUTORY REQUIREMENTS**

Municipal Finance Management Act S71  
Municipal Finance Management Regulations  
National Treasury Circulars

#### **BACKGROUND /PURPOSE**

Section 71(1) (a) – (g) of the Municipal Finance Management Act (MFMA) inter alia, states:  
“The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for the month and for the financial year up to the end of that month.

#### **FINANCIAL PERFORMANCE**

The monthly section 71 report is compiled and serves as a tool to monitor financial performance within the Municipality. The Summary Statement of Financial Performance shown in Annexure 1, Table C4, is prepared similarly to the prescribed budget format, detailing revenue by source type and expenditure per vote.

### **SECTION 1 – EXECUTIVE SUMMARY**

#### **1.1 Introduction**

Municipal budget regulations require that this report be in Section 71 of the MFMA format, which requires that this report be prepared in the following manner:

- Actual Revenue per revenue source.
- Actual expenditure per vote.
- Actual Capital Expenditure per vote.
- The number of allocations received,
- Actual Expenditure on allocations received,
- Actual Expenditure on those allocations,
- Where necessary, explanations on:
  - Any material variances from the municipality’s projected revenue per source and the municipality’s expenditure projections per vote.
  - Any material variances from the SDBIP, and
  - Remedial or corrective steps taken or to be taken by the municipality

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2. The statement must include: -

- Projections of the municipality's revenue and expenditure for the rest of the financial year and any revisions from initial projections.

3. The amounts reflected in the statement must be compared with the corresponding amounts budgeted for in the municipality's approved budget.

This report has been prepared using the accrual method of accounting. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) when the transaction occurs rather than when payment is received or made.

This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the municipality's current financial position.

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**Table C1- Monthly Budget Statement Summary**

The table below reflects the summary of the municipality's budget against year-to-date collections or expenditures.

| EC123 Great Kei - Table C1 Monthly Budget Statement Summary - M12 June |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|------------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description                                                            | 2024/25          | Budget Year 2025/26 |                   |                    |                    |                    |                     |                 |                    |
|                                                                        | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                     |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                           |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                         | 35 180           | 54 888              | 53 388            | 3 511              | 40 001             | 53 388             | (13 387)            | -25%            | 53 388             |
| Service charges                                                        | 18 224           | 17 891              | 20 301            | 1 774              | 22 164             | 20 301             | 1 863               | 9%              | 20 301             |
| Investment revenue                                                     | 6 525            | 6 733               | 6 733             | 1 814              | 6 671              | 6 733              | (62)                | -1%             | 6 733              |
| Transfers and subsidies - Operational                                  | 60 484           | 61 753              | 60 753            | 351                | 61 240             | 60 753             | 487                 | 0               | 60 753             |
| Other own revenue                                                      | 7 874            | 12 065              | 11 880            | 1 081              | 10 336             | 11 880             | (1 545)             | -13%            | 11 880             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>128 287</b>   | <b>153 330</b>      | <b>153 056</b>    | <b>8 532</b>       | <b>140 412</b>     | <b>153 056</b>     | <b>(12 644)</b>     | <b>-8%</b>      | <b>153 056</b>     |
| Employee costs                                                         | 64 366           | 55 678              | 57 181            | 4 758              | 56 908             | 57 181             | (273)               | -0%             | 57 181             |
| Remuneration of Councillors                                            | 5 923            | 5 738               | 6 057             | 492                | 5 955              | 6 057              | (101)               | -2%             | 6 057              |
| Depreciation and amortisation                                          | 18 966           | 20 848              | 11 985            | —                  | 6 678              | 11 985             | (5 307)             | -44%            | 11 985             |
| Interest                                                               | 1 329            | —                   | —                 | —                  | —                  | —                  | —                   | —               | —                  |
| Inventory consumed and bulk purchases                                  | 14 789           | 16 555              | 19 595            | 1 744              | 19 151             | 19 595             | (444)               | -2%             | 19 595             |
| Transfers and subsidies                                                | —                | 450                 | 270               | —                  | 197                | 270                | (73)                | -27%            | 270                |
| Other expenditure                                                      | 30 039           | 33 699              | 36 279            | 4 029              | 28 576             | 36 279             | (7 703)             | -21%            | 36 279             |
| <b>Total Expenditure</b>                                               | <b>135 411</b>   | <b>132 968</b>      | <b>131 367</b>    | <b>11 023</b>      | <b>117 465</b>     | <b>131 367</b>     | <b>(13 901)</b>     | <b>-11%</b>     | <b>131 367</b>     |
| <b>Surplus/(Deficit)</b>                                               | <b>(7 125)</b>   | <b>20 362</b>       | <b>21 689</b>     | <b>(2 491)</b>     | <b>22 946</b>      | <b>21 689</b>      | <b>1 257</b>        | <b>6%</b>       | <b>21 689</b>      |
| Transfers and subsidies - capital (monetary allocations)               | 39 766           | 39 267              | 58 267            | 5 632              | 40 633             | 58 267             | (17 634)            | -30%            | 58 267             |
| Transfers and subsidies - capital (in-kind)                            | 3 500            | —                   | —                 | —                  | 2 800              | —                  | 2 800               | #DIV/0!         | —                  |
|                                                                        | <b>36 142</b>    | <b>59 629</b>       | <b>79 956</b>     | <b>3 141</b>       | <b>66 379</b>      | <b>79 956</b>      | <b>(13 578)</b>     | <b>-17%</b>     | <b>79 956</b>      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Share of surplus/ (deficit) of associate                               | —                | —                   | —                 | —                  | —                  | —                  | —                   | —               | —                  |
| <b>Surplus/ (Deficit) for the year</b>                                 | <b>36 142</b>    | <b>59 629</b>       | <b>79 956</b>     | <b>3 141</b>       | <b>66 379</b>      | <b>79 956</b>      | <b>(13 578)</b>     | <b>-17%</b>     | <b>79 956</b>      |
| <b>Capital expenditure &amp; funds sources</b>                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                             | <b>50 945</b>    | <b>45 277</b>       | <b>62 056</b>     | <b>4 126</b>       | <b>42 800</b>      | <b>62 056</b>      | <b>(19 256)</b>     | <b>-31%</b>     | <b>62 056</b>      |
| Capital transfers recognised                                           | 40 591           | 33 585              | 50 267            | 4 023              | 33 157             | 50 267             | (17 111)            | -34%            | 50 267             |
| Borrowing                                                              | —                | —                   | —                 | —                  | —                  | —                  | —                   | —               | —                  |
| Internally generated funds                                             | 10 353           | 11 691              | 11 789            | 103                | 9 644              | 11 789             | (2 145)             | -18%            | 11 789             |
| <b>Total sources of capital funds</b>                                  | <b>50 945</b>    | <b>45 277</b>       | <b>62 056</b>     | <b>4 126</b>       | <b>42 800</b>      | <b>62 056</b>      | <b>(19 256)</b>     | <b>-31%</b>     | <b>62 056</b>      |
| <b>Financial position</b>                                              |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                   | 107 778          | 88 817              | 88 817            |                    | 135 764            |                    |                     |                 | 88 817             |
| Total non current assets                                               | 394 828          | 486 566             | 503 345           |                    | 439 611            |                    |                     |                 | 503 345            |
| Total current liabilities                                              | 76 423           | 12 091              | (6 089)           |                    | 77 475             |                    |                     |                 | (6 089)            |
| Total non current liabilities                                          | 32 519           | 20 789              | 20 789            |                    | 32 519             |                    |                     |                 | 20 789             |
| Community wealth/Equity                                                | <b>389 358</b>   | <b>59 629</b>       | <b>79 956</b>     |                    | <b>465 387</b>     |                    |                     |                 | <b>79 956</b>      |
| <b>Cash flows</b>                                                      |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                         | (94 585)         | 68 910              | 68 910            | (12 194)           | (44 505)           | 86 731             | 131 235             | 151%            | 68 910             |
| Net cash from (used) investing                                         | —                | (52 068)            | (52 068)          | (4 687)            | (51 094)           | (52 068)           | (975)               | 2%              | (52 068)           |
| Net cash from (used) financing                                         | —                | —                   | —                 | —                  | —                  | —                  | —                   | —               | —                  |
| <b>Cash/cash equivalents at the month/year end</b>                     | <b>(23 937)</b>  | <b>64 285</b>       | <b>64 285</b>     | <b>(16 881)</b>    | <b>(11 486)</b>    | <b>82 106</b>      | <b>93 592</b>       | <b>114%</b>     | <b>100 953</b>     |
| <b>Debtors &amp; creditors analysis</b>                                | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                 | 8 832            | 2 657               | 2 690             | 2 557              | 2 336              | 2 183              | 2 231               | 67 956          | 91 442             |
| <b>Creditors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                        | 2 403            | —                   | —                 | —                  | —                  | —                  | 0                   | 13 617          | 16 020             |

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#### **OPERATING REVENUE**

Total revenue, including operational grants to date, amounts to R 140.4 million, compared to the anticipated R153 million. However, total receipts of transfers and conditional grant revenue to date amount to R 101.8 million.

Total revenue, including government grants and subsidies, amounts to R242.2 million.

Cash receipts on operating revenue, excluding grants and VAT refunds, total R69.4 million.

#### **i) Property Rates**

Property rates year-to-date billing amounts to R40 million, compared to the anticipated YTD budget of R53.3 million. This indicates 25% underperformance. Property rates remain the municipality's largest own revenue source.

The cash received to date for rates billing is R49.8 million, including old debt.

#### **ii) Refuse Services**

The year-to-date refuse revenue amounts to R5.4 million, while the YTD budget is 5 million. This is an overperformance of 8%. An effort is being made to ensure this revenue source performs adequately, as the municipality has additional capital resources for this function.

Cash received for refuse collection to date amounts to R4.7 million.

#### **iii) Electricity Services**

Year-to-date electricity billed amounts to R16.7 million. The anticipated budgeted revenue amounted to R15.2 million, which indicates a 10% underestimation of the electrical YTD budget. The trading service has been operating at a deficit if you compare sales vs bulk electricity purchases.

Year-to-date receipts amount to R12.8 million. (Conventional R3.8 million and Prepaid R9 million)

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| SURPLUS/ DEFICIT ON SALE OF ELECTRICITY 2025/26 FY |                     |                     |                       |
|----------------------------------------------------|---------------------|---------------------|-----------------------|
| Sales                                              | Conventional        | Prepaid             | Total                 |
| July                                               | 260 701.99          | 769 160.33          | 1 029 862.32          |
| August                                             | 369 776.69          | 749 439.31          | 1 119 216.00          |
| September                                          | 218 705.17          | 807 820.74          | 1 026 525.91          |
| October                                            | 318 643.24          | 783 483.00          | 1 102 126.24          |
| November                                           | 150 707.78          | 638 871.27          | 789 579.05            |
| December                                           | 681 518.96          | 811 176.47          | 1 492 695.43          |
| January                                            | 340 917.41          | 725 778.56          | 1 066 695.97          |
| February                                           | 124 314.48          | 640 490.70          | 764 805.18            |
| March                                              | 451 847.22          | 805 440.98          | 1 257 288.20          |
| April                                              | 324 183.78          | 700 724.37          | 1 024 908.15          |
| May                                                | 333 874.35          | 748 792.00          | 1 082 666.35          |
| June                                               | 262 785.56          | 849 168.03          | 1 111 953.59          |
| <b>Total Sales</b>                                 | <b>3 837 976.63</b> | <b>9 030 345.76</b> | <b>12 868 322.39</b>  |
| Costs Eskom Bulk                                   | Total               |                     |                       |
| July                                               |                     |                     | 2 154 047.24          |
| August                                             |                     |                     | 2 398 398.43          |
| September                                          |                     |                     | 1 871 682.05          |
| October                                            |                     |                     | 1 565 004.59          |
| November                                           |                     |                     | 1 525 140.12          |
| December                                           |                     |                     | 1 466 544.03          |
| January                                            |                     |                     | 1 452 062.08          |
| February                                           |                     |                     | 1 524 465.74          |
| March                                              |                     |                     | 1 444 125.93          |
| April                                              |                     |                     | 1 515 004.27          |
| May                                                |                     |                     | 1 538 257.77          |
| June                                               |                     |                     | 1 961 565.76          |
| <b>Total Costs</b>                                 |                     |                     | <b>20 416 298.01</b>  |
| <b>Deficit</b>                                     |                     |                     | <b>- 7 547 975.63</b> |

### iv) Interest on investments

Interest earned on external investments to date amounts to R6.6 million. With an anticipated budget of R6.7 million, which indicates a 1% underestimation of the interest on investment YTD budget. The variance is due to a change in the official prime lending rate.

### v) Interest on outstanding debtors

Interest billed on debtor amounts to R5.2 million (*Exchange transactions: R 1 547 129.59; non-exchange transactions: R 3 680 325.85*). The interest billed is less than the prior year.

### vi) Licences and permits

Movement on this line item to date amounts to R1.1 million. YTD budget amounts to R2.8 million. This indicates a year-to-date variance of 61%, the major contributing factor is due to current construction of R63 provincial road by SANRAL making it difficult for the traffic department to implement the Traffic Management Act e.g. issuing of traffic fines.

### vii) VAT refunds

The amount received on VAT refunds to date is R9.7 million. An amount of R 880 927.08 has been submitted to SARS and is receivable as of 30 June 2026.

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#### **OPERATING EXPENDITURE**

At the end of June 2026, the total expenditure amounts to R117.5 million, while the YTD budget amounts to R131.4 million. This indicates a year-to-date variance of 11%.

##### **i) Employee Costs**

The year-to-date movement of employee-related costs amounts to R57 million, while the YTD budget amounts to R57 million. This is a YTD variance of 0%.

##### **ii) Remuneration of councillors**

The YTD budget for councillors' allowances is R6 million, and the actual spending to date is R6.1 million. This indicates a year-to-date variance of 2%.

##### **iii) Bulk Electricity**

Expenditure for bulk electricity purchases is budgeted at R17.8 million, and the spending to date is R17.8 million excluding VAT. This indicates a year-to-date variance of 0%. The June 2026 invoice for Eskom Bulk amounts to R 1 961 565.76. The electricity service is being rendered at a deficit, as the billed cost of bulk purchases exceeded the billed revenue of R7.5 million.

##### **iv) Contracted Services**

The expenditure incurred on this line amounts to R8.5 million compared to the YTD budget of R9.7 million. This is a YTD variance of -13%. This is due to the implementation of the MFMA circular 82 – cost containment measures.

##### **v) Operational Costs**

As of the end of June 2026, operational costs amount to R19.7 million, while the YTD budget amounts to R25.1 million. This is a YTD variance of -21%. This includes accommodation, external audit fees, machine rentals, bank charges, travel, subsistence, telephone costs, and software licensing. The variance is also due to the appropriate implementation of cost containment measures.

##### **VI) Depreciation**

Expenditure for depreciation and amortization is budgeted at R12 million, and the expense recognized or accounted for to date is R6.7 million. This indicates a year-to-date variance of 44%.

#### **CAPITAL EXPENDITURE [SEE C5 TABLE BELOW]**

The YTD budget on Capital expenditure is R62 million, and the movement to date is at R42.8 million. The variance between the budget and actual translates to overperformance of 31%.

#### **STATEMENT OF FINANCIAL POSITION [SEE C6 TABLE BELOW]**

Accumulated surplus as of 30 June 2026 is R339 million. The surplus as at the end of June 2026 is R65.9 million.

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### CASH FLOWS [SEE C7 TABLE BELOW]

The municipality ended the month with a positive cash and cash equivalents balance of R 104 791 168.71 million (Operating main bank balance and other short-term investments).

**Table C2: Statement of Financial Performance by Vote**

This table reflects the operating budget in the standard classification: Government Finance Statistics Functions and Sub-Functions. National Treasury uses these to assist the compilation of national and international accounts for comparison purposes, regardless of the organizational structures used by different institutions.

| EC123 Great Kei - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|--------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                        | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|                                                                                                                    |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                        | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>                                                                                        |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>                                                                               |     | 119 277         | 134 036             | 152 428         | 10 580         | 122 608       | 152 428       | (29 820)     | -20%           | 152 428            |
| Finance and administration                                                                                         |     | 119 277         | 134 036             | 152 428         | 10 580         | 122 608       | 152 428       | (29 820)     | -20%           | 152 428            |
| <i>Community and public safety</i>                                                                                 |     | 3 167           | 4 038               | 4 881           | 260            | 3 444         | 4 881         | (1 437)      | -29%           | 4 881              |
| Community and social services                                                                                      |     | 1 360           | 977                 | 1 977           | 132            | 1 812         | 1 977         | (165)        | -8%            | 1 977              |
| Public safety                                                                                                      |     | 1 598           | 3 061               | 2 905           | 112            | 1 437         | 2 905         | (1 468)      | -51%           | 2 905              |
| Housing                                                                                                            |     | 209             | -                   | -               | 17             | 195           | -             | 195          | #DIV/0!        | -                  |
| <i>Economic and environmental services</i>                                                                         |     | 25 312          | 25 673              | 24 753          | 653            | 23 436        | 24 753        | (1 316)      | -5%            | 24 753             |
| Planning and development                                                                                           |     | 670             | 1 471               | 1 471           | 83             | 686           | 1 471         | (785)        | -53%           | 1 471              |
| Road transport                                                                                                     |     | 24 642          | 24 202              | 23 282          | 570            | 22 750        | 23 282        | (532)        | -2%            | 23 282             |
| <i>Trading services</i>                                                                                            |     | 23 797          | 28 850              | 29 261          | 2 671          | 34 355        | 29 261        | 5 094        | 17%            | 29 261             |
| Energy sources                                                                                                     |     | 14 439          | 21 982              | 23 392          | 2 496          | 24 872        | 23 392        | 1 480        | 6%             | 23 392             |
| Waste management                                                                                                   |     | 9 359           | 6 869               | 5 869           | 175            | 9 483         | 5 869         | 3 614        | 62%            | 5 869              |
| <i>Other</i>                                                                                                       | 4   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Revenue - Functional</b>                                                                                  | 2   | 171 553         | 192 597             | 211 323         | 14 164         | 183 844       | 211 323       | (27 479)     | -13%           | 211 323            |
| <b>Expenditure - Functional</b>                                                                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>                                                                               |     | 56 062          | 59 806              | 55 503          | 5 237          | 48 589        | 55 503        | (6 914)      | -12%           | 55 503             |
| Executive and council                                                                                              |     | 5 978           | 5 738               | 6 057           | 497            | 6 167         | 6 057         | 110          | 2%             | 6 057              |
| Finance and administration                                                                                         |     | 50 083          | 54 068              | 49 446          | 4 740          | 42 422        | 49 446        | (7 024)      | -14%           | 49 446             |
| <i>Community and public safety</i>                                                                                 |     | 17 777          | 9 805               | 9 901           | 756            | 8 925         | 9 901         | (976)        | -10%           | 9 901              |
| Community and social services                                                                                      |     | 3 953           | 776                 | 786             | 17             | 508           | 786           | (278)        | -35%           | 786                |
| Public safety                                                                                                      |     | 13 824          | 9 029               | 9 115           | 738            | 8 417         | 9 115         | (698)        | -8%            | 9 115              |
| <i>Economic and environmental services</i>                                                                         |     | 31 917          | 28 978              | 26 938          | 2 132          | 27 023        | 26 938        | 85           | 0%             | 26 938             |
| Planning and development                                                                                           |     | 14 312          | 15 410              | 15 639          | 1 052          | 13 228        | 15 639        | (2 411)      | -15%           | 15 639             |
| Road transport                                                                                                     |     | 17 604          | 13 568              | 11 299          | 1 080          | 13 795        | 11 299        | 2 496        | 22%            | 11 299             |
| <i>Trading services</i>                                                                                            |     | 29 931          | 34 379              | 39 025          | 2 899          | 32 928        | 39 025        | (6 096)      | -16%           | 39 025             |
| Energy sources                                                                                                     |     | 21 214          | 20 793              | 24 934          | 2 074          | 23 505        | 24 934        | (1 429)      | -6%            | 24 934             |
| Waste management                                                                                                   |     | 8 717           | 13 586              | 14 091          | 825            | 9 423         | 14 091        | (4 668)      | -33%           | 14 091             |
| <i>Other</i>                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Expenditure - Functional</b>                                                                              | 3   | 135 686         | 132 968             | 131 367         | 11 023         | 117 465       | 131 367       | (13 901)     | -11%           | 131 367            |
| <b>Surplus/ (Deficit) for the year</b>                                                                             |     | 35 867          | 59 629              | 79 956          | 3 141          | 66 379        | 79 956        | (13 578)     | -0.1698132     | 79 956             |

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**Table C3: Monthly Financial Performance (Revenue and Expenditure by vote)**

The operating budget of the institution is approved by the council at the municipal vote level. The table below reflects expenditures per vote. Close monitoring of spending is vital.

| EC123 Great Kei - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description                                                                                                                   | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|                                                                                                                                    |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                        |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                                                                                                                    | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Office of the Municipal Manager                                                                                           |     | 209             | 1                   | 1               | 17             | 196           | 1             | 195          | 16597.9%       | 1                  |
| Vote 2 - Directorate: Budget and Treasury                                                                                          |     | 122 341         | 134 036             | 152 428         | 10 672         | 126 887       | 152 428       | (25 541)     | -16.8%         | 152 428            |
| Vote 3 - Directorate: Corporate Services                                                                                           |     | 89              | –                   | –               | –              | 110           | –             | 110          | #DIV/0!        | –                  |
| Vote 4 - Directorate: Strategic Services                                                                                           |     | 670             | 1 471               | 1 471           | 83             | 686           | 1 471         | (785)        | -53.4%         | 1 471              |
| Vote 5 - Directorate: Technical Service & Community Services                                                                       |     | 48 243          | 57 089              | 57 423          | 3 392          | 55 965        | 57 423        | (1 458)      | -2.5%          | 57 423             |
| Vote 6 - Municipal Manager- Acting                                                                                                 |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Total Revenue by Vote                                                                                                              | 2   | 171 553         | 192 597             | 211 323         | 14 164         | 183 844       | 211 323       | (27 479)     | -13.0%         | 211 323            |
| Expenditure by Vote                                                                                                                | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Office of the Municipal Manager                                                                                           |     | –               | –                   | 30              | –              | –             | 30            | (30)         | -100.0%        | 30                 |
| Vote 2 - Directorate: Budget and Treasury                                                                                          |     | 44 870          | 42 956              | 37 544          | 3 118          | 32 387        | 37 544        | (5 157)      | -13.7%         | 37 544             |
| Vote 3 - Directorate: Corporate Services                                                                                           |     | 5 150           | 11 112              | 11 903          | 1 621          | 10 035        | 11 903        | (1 868)      | -15.7%         | 11 903             |
| Vote 4 - Directorate: Strategic Services                                                                                           |     | 20 382          | 21 197              | 21 755          | 1 549          | 19 454        | 21 755        | (2 300)      | -10.6%         | 21 755             |
| Vote 5 - Directorate: Technical Service & Community Services                                                                       |     | 65 285          | 57 703              | 60 136          | 4 734          | 55 589        | 60 136        | (4 546)      | -7.6%          | 60 136             |
| Vote 6 - Municipal Manager- Acting                                                                                                 |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Total Expenditure by Vote                                                                                                          | 2   | 135 686         | 132 968             | 131 367         | 11 023         | 117 465       | 131 367       | (13 901)     | -10.6%         | 131 367            |
| Surplus/ (Deficit) for the year                                                                                                    | 2   | 35 867          | 59 629              | 79 956          | 3 141          | 66 379        | 79 956        | (13 578)     | -17.0%         | 79 956             |

## ITEM [5.1]

# ITEM FOR CONSIDERATION

## BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEE

**Operating income and expenditure against approved budget (Table C4- Statement of Financial Performance)****Revenue by Source****EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June**

| Description                                                   | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                               |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Exchange Revenue                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| Service charges - Electricity                                 |     | 14 081          | 13 830              | 15 240          | 1 715          | 16 716        | 15 240        | 1 475        | 10%            | 15 240             |
| Service charges - Water                                       |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Service charges - Waste Water Management                      |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Service charges - Waste management                            |     | 4 143           | 4 061               | 5 061           | 60             | 5 448         | 5 061         | 387          | 8%             | 5 061              |
| Sale of Goods and Rendering of Services                       |     | 1 035           | 1 185               | 1 095           | 78             | 954           | 1 095         | (142)        | -13%           | 1 095              |
| Agency services                                               |     | 422             | 705                 | 705             | 38             | 379           | 705           | (325)        | -46%           | 705                |
| Interest                                                      |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Interest earned from Receivables                              |     | 1 125           | 1 126               | 1 126           | 150            | 1 547         | 1 126         | 422          | 37%            | 1 126              |
| Interest from Current and Non Current Assets                  |     | 6 525           | 6 733               | 6 733           | 1 814          | 6 671         | 6 733         | (62)         | -1%            | 6 733              |
| Dividends                                                     |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Rent on Land                                                  |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Rental from Fixed Assets                                      |     | 375             | 214                 | 264             | 63             | 271           | 264           | 7            | 3%             | 264                |
| Licence and permits                                           |     | 984             | 2 906               | 2 750           | 87             | 1 069         | 2 750         | (1 681)      | -61%           | 2 750              |
| Special rating levies                                         |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Operational Revenue                                           |     | 147             | 53                  | 53              | 5              | 962           | 53            | 909          | 1715%          | 53                 |
| Non-Exchange Revenue                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                |     | 35 180          | 54 888              | 53 388          | 3 511          | 40 001        | 53 388        | (13 387)     | -25%           | 53 388             |
| Surcharges and Taxes                                          |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Fines, penalties and forfeits                                 |     | 710             | 200                 | 212             | 27             | 447           | 212           | 235          | 111%           | 212                |
| Licence and permits                                           |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Transfers and subsidies - Operational                         |     | 60 484          | 61 753              | 60 753          | 351            | 61 240        | 60 753        | 487          | 1%             | 60 753             |
| Interest                                                      |     | 4 947           | 5 676               | 5 676           | 417            | 3 680         | 5 676         | (1 996)      | -35%           | 5 676              |
| Fuel Levy                                                     |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Operational Revenue                                           |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Gains on disposal of Assets                                   |     | (193)           | —                   | —               | —              | —             | —             | —            |                | —                  |
| Other Gains                                                   |     | (1 678)         | —                   | 0               | 216            | 1 026         | 0             | 1 026        | 102558600%     | 0                  |
| Discontinued Operations                                       |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Total Revenue (excluding capital transfers and contributions) |     | 128 287         | 153 330             | 153 056         | 8 532          | 140 412       | 153 056       | (12 644)     | -8%            | 153 056            |

## ITEM [5.1]

# ITEM FOR CONSIDERATION

## BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEE

Operating expenditure by type

## EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

| Description                     | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Expenditure By Type             |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs          |     | 64 366          | 55 678              | 57 181          | 4 758          | 56 908        | 57 181        | (273)        | 0%             | 57 181             |
| Remuneration of councillors     |     | 5 923           | 5 738               | 6 057           | 492            | 5 955         | 6 057         | (101)        | -2%            | 6 057              |
| Bulk purchases - electricity    |     | 14 597          | 15 497              | 17 754          | 1 706          | 17 753        | 17 754        | (0)          | 0%             | 17 754             |
| Inventory consumed              |     | 192             | 1 059               | 1 842           | 36             | 1 395         | 1 842         | (446)        | -24%           | 1 842              |
| Debt impairment                 |     | –               | 5 000               | 1 500           | –              | –             | 1 500         | (1 500)      | -100%          | 1 500              |
| Depreciation and amortisation   |     | 18 966          | 20 848              | 11 985          | –              | 6 678         | 11 985        | (5 307)      | -44%           | 11 985             |
| Interest                        |     | 1 329           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Contracted services             |     | 8 078           | 8 393               | 9 690           | 739            | 8 464         | 9 690         | (1 227)      | -13%           | 9 690              |
| Transfers and subsidies         |     | –               | 450                 | 270             | –              | 197           | 270           | (73)         | -27%           | 270                |
| Irrecoverable debts written off |     | 5 002           | –                   | –               | 371            | 371           | –             | 371          | #DIV/0!        | –                  |
| Operational costs               |     | 17 680          | 20 306              | 25 089          | 2 920          | 19 742        | 25 089        | (5 347)      | -21%           | 25 089             |
| Losses on Disposal of Assets    |     | 337             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Other Losses                    |     | (1 059)         | –                   | –               | –              | –             | –             | –            |                | –                  |
| Total Expenditure               |     | 135 411         | 132 968             | 131 367         | 11 021         | 117 463       | 131 367       | (13 904)     | -11%           | 131 367            |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEE

**Table C5: Capital Expenditure (Municipal Vote, standard classification, and funding)**

The table above shows the bud get for capital expenditure funded from municipal infrastructure grants (MIG) and provincial Government Grants and funded internally. These include infrastructure projects, the purchasing of computers, and transport assets for the municipality.

| EC123 Great Kei - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June                                     |            |                 |                 |                 |                     |               |               |                 |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|-----------------|-----------------|---------------------|---------------|---------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                                                                 | Ref        | 2024/25         | Original Budget | Adjusted Budget | Budget Year 2025/26 |               |               |                 |                |                    |
|                                                                                                                                                                                  |            | Audited Outcome |                 |                 | Monthly actual      | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                               | <b>1</b>   |                 |                 |                 |                     |               |               |                 |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                                                      | <b>2</b>   |                 |                 |                 |                     |               |               |                 |                |                    |
| Vote 1 - Office of the Municipal Manager                                                                                                                                         |            | –               | 1 507           | 2 472           | –                   | 2 720         | 2 472         | 249             | 10%            | 2 472              |
| Vote 2 - Directorate: Budget and Treasury                                                                                                                                        |            | (13)            | –               | 140             | –                   | 123           | 140           | (17)            | -12%           | 140                |
| Vote 3 - Directorate: Corporate Services                                                                                                                                         |            | –               | –               | 370             | –                   | 147           | 370           | (223)           | -60%           | 370                |
| Vote 4 - Directorate: Strategic Services                                                                                                                                         |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Vote 5 - Directorate: Technical Service & Community Services                                                                                                                     |            | 4 970           | 11 783          | 10 545          | 67                  | 9 685         | 10 545        | (860)           | -8%            | 10 545             |
| Vote 6 - Municipal Manager- Acting                                                                                                                                               |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| <b>Total Capital Multi-year expenditure</b>                                                                                                                                      | <b>4,7</b> | <b>4 956</b>    | <b>13 290</b>   | <b>13 526</b>   | <b>67</b>           | <b>12 675</b> | <b>13 526</b> | <b>(851)</b>    | <b>-6%</b>     | <b>13 526</b>      |
| <b>Single Year expenditure appropriation</b>                                                                                                                                     | <b>2</b>   |                 |                 |                 |                     |               |               |                 |                |                    |
| Vote 1 - Office of the Municipal Manager                                                                                                                                         |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Vote 2 - Directorate: Budget and Treasury                                                                                                                                        |            | 3 253           | 359             | 210             | 77                  | 189           | 210           | (21)            | -10%           | 210                |
| Vote 3 - Directorate: Corporate Services                                                                                                                                         |            | 264             | 839             | 372             | –                   | 282           | 372           | (91)            | -24%           | 372                |
| Vote 4 - Directorate: Strategic Services                                                                                                                                         |            | 6 122           | 1 102           | 1 200           | 26                  | 1 199         | 1 200         | (1)             | 0%             | 1 200              |
| Vote 5 - Directorate: Technical Service & Community Services                                                                                                                     |            | 36 350          | 29 687          | 46 747          | 3 956               | 28 456        | 46 747        | (18 291)        | -39%           | 46 747             |
| Vote 6 - Municipal Manager- Acting                                                                                                                                               |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| <b>Total Capital single-year expenditure</b>                                                                                                                                     | <b>4</b>   | <b>45 988</b>   | <b>31 987</b>   | <b>48 530</b>   | <b>4 059</b>        | <b>30 125</b> | <b>48 530</b> | <b>(18 404)</b> | <b>-38%</b>    | <b>48 530</b>      |
| <b>Total Capital Expenditure</b>                                                                                                                                                 |            | <b>50 945</b>   | <b>45 277</b>   | <b>62 056</b>   | <b>4 126</b>        | <b>42 800</b> | <b>62 056</b> | <b>(19 256)</b> | <b>-31%</b>    | <b>62 056</b>      |
| <b>Capital Expenditure - Functional Classification</b>                                                                                                                           |            |                 |                 |                 |                     |               |               |                 |                |                    |
| <b>Governance and administration</b>                                                                                                                                             |            | <b>3 503</b>    | <b>1 198</b>    | <b>1 092</b>    | <b>77</b>           | <b>741</b>    | <b>1 092</b>  | <b>(351)</b>    | <b>-32%</b>    | <b>1 092</b>       |
| Executive and council                                                                                                                                                            |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Finance and administration                                                                                                                                                       |            | 3 503           | 1 198           | 1 092           | 77                  | 741           | 1 092         | (351)           | -32%           | 1 092              |
| Internal audit                                                                                                                                                                   |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| <b>Community and public safety</b>                                                                                                                                               |            | <b>834</b>      | <b>543</b>      | <b>570</b>      | <b>–</b>            | <b>493</b>    | <b>570</b>    | <b>(77)</b>     | <b>-14%</b>    | <b>570</b>         |
| Community and social services                                                                                                                                                    |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Sport and recreation                                                                                                                                                             |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Public safety                                                                                                                                                                    |            | 834             | 543             | 570             | –                   | 493           | 570           | (77)            | -14%           | 570                |
| Housing                                                                                                                                                                          |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Health                                                                                                                                                                           |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| <b>Economic and environmental services</b>                                                                                                                                       |            | <b>45 190</b>   | <b>32 377</b>   | <b>48 609</b>   | <b>3 492</b>        | <b>32 017</b> | <b>48 609</b> | <b>(16 592)</b> | <b>-34%</b>    | <b>48 609</b>      |
| Planning and development                                                                                                                                                         |            | 6 122           | 1 102           | 1 200           | 26                  | 1 199         | 1 200         | (1)             | 0%             | 1 200              |
| Road transport                                                                                                                                                                   |            | 39 068          | 31 275          | 47 409          | 3 466               | 30 818        | 47 409        | (16 591)        | -35%           | 47 409             |
| Environmental protection                                                                                                                                                         |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| <b>Trading services</b>                                                                                                                                                          |            | <b>1 418</b>    | <b>11 158</b>   | <b>11 785</b>   | <b>557</b>          | <b>9 549</b>  | <b>11 785</b> | <b>(2 235)</b>  | <b>-19%</b>    | <b>11 785</b>      |
| Energy sources                                                                                                                                                                   |            | 267             | 8 888           | 9 163           | 557                 | 7 424         | 9 163         | (1 740)         | -19%           | 9 163              |
| Water management                                                                                                                                                                 |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Waste water management                                                                                                                                                           |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Waste management                                                                                                                                                                 |            | 1 150           | 2 271           | 2 621           | –                   | 2 126         | 2 621         | (495)           | -19%           | 2 621              |
| <b>Other</b>                                                                                                                                                                     |            | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>            | <b>–</b>      | <b>–</b>      | <b>–</b>        | <b>–</b>       | <b>–</b>           |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                                                     | <b>3</b>   | <b>50 945</b>   | <b>45 277</b>   | <b>62 056</b>   | <b>4 126</b>        | <b>42 800</b> | <b>62 056</b> | <b>(19 256)</b> | <b>-31%</b>    | <b>62 056</b>      |
| <b>Funded by:</b>                                                                                                                                                                |            |                 |                 |                 |                     |               |               |                 |                |                    |
| National Government                                                                                                                                                              |            | 32 519          | 24 890          | 50 107          | 4 023               | 33 157        | 50 107        | (16 951)        | -34%           | 50 107             |
| Provincial Government                                                                                                                                                            |            | 257             | 8 696           | 160             | –                   | –             | 160           | (160)           | -100%          | 160                |
| District Municipality                                                                                                                                                            |            | –               | –               | –               | –                   | –             | –             | –               | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ |            | 7 815           | –               | 0               | –                   | –             | 0             | (0)             | -100%          | 0                  |
| <b>Transfers recognised - capital</b>                                                                                                                                            |            | <b>40 591</b>   | <b>33 585</b>   | <b>50 267</b>   | <b>4 023</b>        | <b>33 157</b> | <b>50 267</b> | <b>(17 111)</b> | <b>-34%</b>    | <b>50 267</b>      |
| <b>Borrowing</b>                                                                                                                                                                 | <b>6</b>   | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>            | <b>–</b>      | <b>–</b>      | <b>–</b>        | <b>–</b>       | <b>–</b>           |
| <b>Internally generated funds</b>                                                                                                                                                |            | <b>10 353</b>   | <b>11 691</b>   | <b>11 789</b>   | <b>103</b>          | <b>9 644</b>  | <b>11 789</b> | <b>(2 145)</b>  | <b>-18%</b>    | <b>11 789</b>      |
| <b>Total Capital Funding</b>                                                                                                                                                     |            | <b>50 945</b>   | <b>45 277</b>   | <b>62 056</b>   | <b>4 126</b>        | <b>42 800</b> | <b>62 056</b> | <b>(19 256)</b> | <b>-31%</b>    | <b>62 056</b>      |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEE

**Table C6: Statement of Financial Position**

| EC123 Great Kei - Table C6 Monthly Budget Statement - Financial Position - M12 June |     |                 |                     |                 |                |                    |
|-------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| Description                                                                         | Ref | 2024/25         | Budget Year 2025/26 |                 |                |                    |
|                                                                                     |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual  | Full Year Forecast |
| <b>R thousands</b>                                                                  | 1   |                 |                     |                 |                |                    |
| <b>ASSETS</b>                                                                       |     |                 |                     |                 |                |                    |
| <b>Current assets</b>                                                               |     |                 |                     |                 |                |                    |
| Cash and cash equivalents                                                           |     | 84 112          | 64 285              | 64 285          | 104 791        | 64 285             |
| Trade and other receivables from exchange transactions                              |     | 8 873           | 13 831              | 13 831          | 14 604         | 13 831             |
| Receivables from non-exchange transactions                                          |     | 3 817           | 2 894               | 2 894           | 3 388          | 2 894              |
| Current portion of non-current receivables                                          |     | 41              | –                   | –               | 41             | –                  |
| Inventory                                                                           |     | –               | –                   | –               | –              | –                  |
| VAT                                                                                 |     | 10 953          | 7 664               | 7 664           | 12 957         | 7 664              |
| Other current assets                                                                |     | (18)            | 143                 | 143             | (18)           | 143                |
| <b>Total current assets</b>                                                         |     | <b>107 778</b>  | <b>88 817</b>       | <b>88 817</b>   | <b>135 764</b> | <b>88 817</b>      |
| <b>Non current assets</b>                                                           |     |                 |                     |                 |                |                    |
| Investments                                                                         |     | –               | –                   | –               | –              | –                  |
| Investment property                                                                 |     | 76 094          | 73 005              | 73 005          | 75 062         | 73 005             |
| Property, plant and equipment                                                       |     | 318 359         | 413 173             | 429 812         | 364 062        | 429 812            |
| Biological assets                                                                   |     | –               | –                   | –               | –              | –                  |
| Living and non-living resources                                                     |     | –               | –                   | –               | –              | –                  |
| Heritage assets                                                                     |     | 36              | 36                  | 36              | 36             | 36                 |
| Intangible assets                                                                   |     | 339             | 352                 | 492             | 450            | 492                |
| Trade and other receivables from exchange transactions                              |     | –               | –                   | –               | –              | –                  |
| Non-current receivables from non-exchange transactions                              |     | –               | –                   | –               | –              | –                  |
| Other non-current assets                                                            |     | –               | –                   | –               | –              | –                  |
| <b>Total non current assets</b>                                                     |     | <b>394 828</b>  | <b>486 566</b>      | <b>503 345</b>  | <b>439 611</b> | <b>503 345</b>     |
| <b>TOTAL ASSETS</b>                                                                 |     | <b>502 606</b>  | <b>575 382</b>      | <b>592 161</b>  | <b>575 374</b> | <b>592 161</b>     |
| <b>LIABILITIES</b>                                                                  |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>                                                          |     |                 |                     |                 |                |                    |
| Bank overdraft                                                                      |     | –               | –                   | –               | –              | –                  |
| Financial liabilities                                                               |     | –               | –                   | –               | –              | –                  |
| Consumer deposits                                                                   |     | 375             | (392)               | (422)           | 391            | (422)              |
| Trade and other payables from exchange transactions                                 |     | 54 318          | 10 660              | 10 670          | 43 781         | 10 670             |
| Trade and other payables from non-exchange transactions                             |     | 9 192           | –                   | (18 160)        | 17 259         | (18 160)           |
| Provision                                                                           |     | 2 930           | 3 510               | 3 510           | 2 930          | 3 510              |
| VAT                                                                                 |     | 9 609           | (1 688)             | (1 688)         | 13 113         | (1 688)            |
| Other current liabilities                                                           |     | –               | –                   | –               | –              | –                  |
| <b>Total current liabilities</b>                                                    |     | <b>76 423</b>   | <b>12 091</b>       | <b>(6 089)</b>  | <b>77 475</b>  | <b>(6 089)</b>     |
| <b>Non current liabilities</b>                                                      |     |                 |                     |                 |                |                    |
| Financial liabilities                                                               |     | –               | –                   | –               | –              | –                  |
| Provision                                                                           |     | 24 479          | 20 412              | 20 412          | 24 479         | 20 412             |
| Long term portion of trade payables                                                 |     | –               | –                   | –               | –              | –                  |
| Other non-current liabilities                                                       |     | 8 040           | 377                 | 377             | 8 040          | 377                |
| <b>Total non current liabilities</b>                                                |     | <b>32 519</b>   | <b>20 789</b>       | <b>20 789</b>   | <b>32 519</b>  | <b>20 789</b>      |
| <b>TOTAL LIABILITIES</b>                                                            |     | <b>108 942</b>  | <b>32 880</b>       | <b>14 700</b>   | <b>109 993</b> | <b>14 700</b>      |
| <b>NET ASSETS</b>                                                                   | 2   | <b>393 664</b>  | <b>542 502</b>      | <b>577 461</b>  | <b>465 381</b> | <b>577 461</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>                                                      |     |                 |                     |                 |                |                    |
| Accumulated surplus/(deficit)                                                       |     | 389 358         | 59 629              | 79 956          | 465 387        | 79 956             |
| Reserves and funds                                                                  |     | –               | –                   | –               | –              | –                  |
| Other                                                                               |     | –               | –                   | –               | –              | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                | 2   | <b>389 358</b>  | <b>59 629</b>       | <b>79 956</b>   | <b>465 387</b> | <b>79 956</b>      |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEE

**Table C7: Cash flow**

The table below reflects the institution's cash flow.

| EC123 Great Kei - Table C7 Monthly Budget Statement - Cash Flow - M12 June |     |                 |                     |                 |                 |                 |                 |               |                |                    |
|----------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|---------------|----------------|--------------------|
| Description                                                                | Ref | 2024/25         | Budget Year 2025/26 |                 |                 |                 |                 |               |                |                    |
|                                                                            |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual  | YearTD actual   | YearTD budget   | YTD variance  | YTD variance % | Full Year Forecast |
| R thousands                                                                | 1   |                 |                     |                 |                 |                 |                 |               |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                 |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| <b>Receipts</b>                                                            |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Property rates                                                             |     | –               | 41 166              | 41 166          | 230             | 40 001          | 41 166          | (1 165)       | -3%            | 41 166             |
| Service charges                                                            |     | –               | 18 938              | 18 938          | 886             | 22 164          | 18 938          | 3 226         | 17%            | 18 938             |
| Other revenue                                                              |     | –               | 18 724              | 18 724          | 2 548           | 79 270          | 18 724          | 60 546        | 323%           | 18 724             |
| Transfers and Subsidies - Operational                                      |     | –               | 59 996              | 59 996          | 709             | 83 387          | 59 996          | 23 391        | 39%            | 59 996             |
| Transfers and Subsidies - Capital                                          |     | –               | 39 267              | 39 267          | –               | 40 633          | 39 267          | 1 366         | 3%             | 39 267             |
| Interest                                                                   |     | –               | 6 734               | 6 734           | –               | –               | 6 734           | (6 734)       | -100%          | 6 734              |
| Dividends                                                                  |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| <b>Payments</b>                                                            |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Suppliers and employees                                                    |     | (94 585)        | (115 915)           | (115 915)       | (16 566)        | (193 681)       | (98 094)        | 95 587        | -97%           | (115 915)          |
| Interest                                                                   |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| Transfers and Subsidies                                                    |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                           |     | <b>(94 585)</b> | <b>68 910</b>       | <b>68 910</b>   | <b>(12 194)</b> | <b>71 773</b>   | <b>86 731</b>   | <b>14 958</b> | <b>17%</b>     | <b>68 910</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| <b>Receipts</b>                                                            |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Proceeds on disposal of PPE                                                |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| Decrease (increase) in non-current receivables                             |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| Decrease (increase) in non-current investments                             |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| <b>Payments</b>                                                            |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Capital assets                                                             |     | –               | (52 068)            | (52 068)        | (4 687)         | (51 094)        | (52 068)        | (975)         | 2%             | (52 068)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                           |     | <b>–</b>        | <b>(52 068)</b>     | <b>(52 068)</b> | <b>(4 687)</b>  | <b>(51 094)</b> | <b>(52 068)</b> | <b>(975)</b>  | <b>2%</b>      | <b>(52 068)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| <b>Receipts</b>                                                            |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Short term loans                                                           |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| Borrowing long term/refinancing                                            |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| Increase (decrease) in consumer deposits                                   |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| <b>Payments</b>                                                            |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Repayment of borrowing                                                     |     | –               | –                   | –               | –               | –               | –               | –             |                | –                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                           |     | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>      |                | <b>–</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                               |     | <b>(94 585)</b> | <b>16 841</b>       | <b>16 841</b>   | <b>(16 881)</b> | <b>20 679</b>   | <b>34 662</b>   |               |                | <b>16 841</b>      |
| Cash/cash equivalents at beginning:                                        |     | 70 648          | 47 444              | 47 444          | –               | 84 112          | 47 444          |               |                | 84 112             |
| Cash/cash equivalents at month/year end:                                   |     | (23 937)        | 64 285              | 64 285          | (16 881)        | 104 791         | 82 106          |               |                | 100 953            |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

**Table SC3: Aged Debtors**

The municipality owns a total amount of R91.4 million, the biggest portion of R64 million owned by households. The organs of the state owe R14 million. Commercial debtors are sitting at R4.5 million. Agriculture debtors are sitting at R9.1 million. The municipality has monthly debt collection strategies to help collect outstanding revenue, including blocking prepaid electricity users in arrears. Disconnection notices are sent monthly to all customers with outstanding accounts.

| EC123 Great Kei - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
|-------------------------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|--------|--------------------|----------------------------------------------|---------------------------------------------|
| Description                                                                               | NT Code | Budget Year 2023/26 |            |            |             |             |             |              |          |        |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|                                                                                           |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total  | Total over 90 days |                                              |                                             |
| R thousands                                                                               |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
| Debtors Age Analysis By Income Source                                                     |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water                            | 1200    | -                   | -          | -          | -           | -           | -           | -            | -        | -      | -                  | -                                            | -                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity                      | 1300    | 1 652               | 554        | 551        | 535         | 533         | 525         | 530          | 7 547    | 12 427 | 9 671              | -                                            | -                                           |
| Receivables from Non-exchange Transactions - Property Rates                               | 1400    | 6 310               | 1 845      | 1 908      | 1 806       | 1 599       | 1 451       | 1 511        | 54 069   | 70 511 | 60 447             | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Water Management                           | 1500    | -                   | -          | -          | -           | -           | -           | -            | -        | -      | -                  | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Management                                 | 1600    | 861                 | 255        | 231        | 216         | 204         | 196         | 190          | 6 335    | 8 490  | 7 141              | -                                            | -                                           |
| Receivables from Exchange Transactions - Property Rental Debtors                          | 1700    | 9                   | -          | -          | -           | -           | -           | -            | -        | 9      | -                  | -                                            | -                                           |
| Interest on Arrear Debt for Accounts                                                      | 1810    | -                   | -          | -          | -           | -           | -           | -            | -        | -      | -                  | -                                            | -                                           |
| Receivable unauthorised, irregular, fruitless and wasteful expenditure                    | 1820    | -                   | -          | -          | -           | -           | -           | -            | -        | -      | -                  | -                                            | -                                           |
| Other                                                                                     | 1900    | 1                   | -          | -          | -           | -           | -           | 0            | 4        | 4      | 4                  | -                                            | -                                           |
| Total By Income Source                                                                    | 2000    | 8 832               | 2 657      | 2 690      | 2 557       | 2 336       | 2 183       | 2 231        | 67 955   | 91 437 | 77 263             | -                                            | -                                           |
| 2024/25 - totals only                                                                     |         | 7346753             | 2122664    | 3435571    | 2521619     | 1865531     | 1801375     | 1865997      | 64754412 | 85 558 | 72 950             | 0                                            | 0                                           |
| Debtors Age Analysis By Customer Group                                                    |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
| Organs of State                                                                           | 2200    | 1 341               | 599        | 641        | 575         | 588         | 588         | 535          | 12 182   | 14 178 | 14 438             | -                                            | -                                           |
| Commercial                                                                                | 2300    | 895                 | 148        | 144        | 136         | 133         | 130         | 132          | 3 609    | 4 525  | 4 142              | -                                            | -                                           |
| Households                                                                                | 2400    | 6 482               | 1 892      | 1 879      | 1 807       | 1 592       | 1 473       | 1 544        | 51 884   | 63 609 | 58 299             | -                                            | -                                           |
| Other                                                                                     | 2500    | 135                 | 35         | 35         | 37          | 35          | 32          | 21           | 282      | 9 125  | 384                | -                                            | -                                           |
| Total By Customer Group                                                                   | 2600    | 8 832               | 2 657      | 2 690      | 2 557       | 2 336       | 2 183       | 2 231        | 67 955   | 91 437 | 77 263             | -                                            | -                                           |

| Debt by Type           | Residents            | Councillors | Municipal Officials | Industries          | Nat. Departments  | Prov. Depts          | Agric. Farms        | Total                |
|------------------------|----------------------|-------------|---------------------|---------------------|-------------------|----------------------|---------------------|----------------------|
| Water                  |                      |             |                     |                     |                   |                      |                     |                      |
| Electricity            | 463 186.46           | -           | -                   | 317 608.31          | 68 902.73         | 11 457 672.00        | 119 660.48          | 12 427 029.98        |
| Rental                 | 9 378.35             | -           | -                   | -                   | -                 | -                    | -                   | 9 378.35             |
| Refuse                 | 7 840 925.71         | -           | -                   | 391 514.84          | 23 020.79         | 203 340.20           | 30 850.23           | 8 489 651.77         |
| Rates                  | 55 295 519.26        | -           | -                   | 3 815 818.44        | 113 755.09        | 2 311 229.90         | 8 974 637.33        | 70 510 960.02        |
| Other                  | -                    | -           | -                   | -                   | -                 | -                    | -                   | -                    |
| <b>Grand Total</b>     | <b>63 609 009.78</b> | <b>-</b>    | <b>-</b>            | <b>4 524 941.59</b> | <b>205 678.61</b> | <b>13 972 242.10</b> | <b>9 125 148.04</b> | <b>91 437 020.12</b> |
| <b>% on Total Debt</b> | <b>69.57</b>         | <b>-</b>    | <b>-</b>            | <b>4.95</b>         | <b>0.22</b>       | <b>15.28</b>         | <b>10</b>           | <b>100.00</b>        |
|                        |                      |             |                     |                     |                   |                      |                     | -                    |

### Report on Collection

The current month's collection rate is 98%.

| Collection Rate % of billing: June 2026 |                     |                     |                            |
|-----------------------------------------|---------------------|---------------------|----------------------------|
|                                         | Billing             | Receipts            | %                          |
| Electricity                             | 1 767 847.71        | 1 077 677.21        | 61%                        |
| Refuse                                  | 622 303.26          | 388 685.15          | 62%                        |
| Rates                                   | 4 499 098.21        | 5 272 828.22        | 117%                       |
| Property Rental                         | 16 775.63           | 10 104.12           | 60%                        |
| <b>Total</b>                            | <b>6 906 024.81</b> | <b>6 749 294.70</b> | <b>98%</b>                 |
| Billing VS Collection Per Town          |                     |                     |                            |
| Name of Town/ Farm                      | Billing             | Collection          | Collection Current Account |
| Cintsa                                  | 1 712 272.11        | 1 295 817.97        | 878 995.61                 |
| East London RD (Farms)                  | 472 127.00          | 284 077.58          | 224 495.25                 |
| Kwelera                                 | 659 444.60          | 451 587.10          | 280 193.18                 |
| Haga Haga                               | 395 625.42          | 378 760.08          | 298 356.47                 |
| Kei Mouth                               | 678 514.41          | 448 393.62          | 347 733.64                 |
| Komga                                   | 1 954 101.12        | 1 386 737.45        | 622 921.41                 |
| Komga RD (Farm)                         | 169 318.16          | 393 727.54          | 289 778.82                 |
| Morgan's Bay                            | 854 706.00          | 1 073 429.33        | 745 519.07                 |
| Tainton                                 | 9 915.99            | 187 596.00          | 8 424.00                   |
| <b>TOTAL</b>                            | <b>6 906 024.81</b> | <b>5 900 126.67</b> | <b>3 696 417.45</b>        |
|                                         |                     |                     | Collection On Older Debt   |
|                                         |                     |                     | 416 822.36                 |
|                                         |                     |                     | 59 582.33                  |
|                                         |                     |                     | 171 393.92                 |
|                                         |                     |                     | 80 403.61                  |
|                                         |                     |                     | 100 659.98                 |
|                                         |                     |                     | 763 816.04                 |
|                                         |                     |                     | 103 948.72                 |
|                                         |                     |                     | 327 910.26                 |
|                                         |                     |                     | 179 172.00                 |
|                                         |                     |                     | <b>2 203 709.22</b>        |
|                                         |                     |                     | <b>54%</b>                 |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

|                                                 |                | Alignment of Collection               |                          |  |
|-------------------------------------------------|----------------|---------------------------------------|--------------------------|--|
|                                                 |                |                                       |                          |  |
| Amount Collected                                |                | Collection On Curr                    | Collection On Older Debt |  |
| 5 900 126.67                                    |                | 3 696 417.45                          | 2 203 709.22             |  |
|                                                 |                |                                       |                          |  |
|                                                 |                | Collection On Current Billing         |                          |  |
| Month                                           | Billing Amount | Collected Amount                      | Collection %             |  |
| July                                            | 6 042 206.68   | 1 820 431.34                          | 30%                      |  |
| August                                          | 8 750 723.59   | 2 630 634.83                          | 30%                      |  |
| September                                       | 7 121 894.77   | 2 995 740.88                          | 42%                      |  |
| October                                         | 6 665 380.66   | 3 928 919.74                          | 59%                      |  |
| November                                        | 6 574 209.95   | 2 555 684.28                          | 39%                      |  |
| December                                        | 6 890 685.66   | 2 614 143.11                          | 38%                      |  |
| January                                         | 6 771 959.46   | 2 746 772.40                          | 41%                      |  |
| February                                        | 6 730 565.52   | 2 594 489.48                          | 39%                      |  |
| March                                           | 6 883 890.30   | 3 037 023.64                          | 44%                      |  |
| April                                           | 6 806 488.86   | 4 011 114.86                          | 59%                      |  |
| May                                             | 6 798 989.27   | 2 790 927.56                          | 41%                      |  |
| June                                            | 6 906 024.81   | 3 696 417.45                          | 54%                      |  |
|                                                 |                |                                       |                          |  |
|                                                 |                | Collection On Old Debt - 30 June 2025 |                          |  |
| Month                                           | Billing Amount | Collected Amount                      | Collection%              |  |
| July                                            | 71 250 364.51  | 2 408 018.90                          | 3%                       |  |
| August                                          | 71 250 364.51  | 2 231 234.97                          | 3%                       |  |
| September                                       | 71 250 364.51  | 1 341 659.77                          | 2%                       |  |
| October                                         | 71 250 364.51  | 2 150 265.17                          | 3%                       |  |
| November                                        | 71 250 364.51  | 2 277 875.88                          | 3%                       |  |
| December                                        | 71 250 364.51  | 1 885 594.57                          | 3%                       |  |
| January                                         | 71 250 364.51  | 1 936 998.05                          | 3%                       |  |
| February                                        | 71 250 364.51  | 1 922 251.32                          | 3%                       |  |
| March                                           | 71 250 364.51  | 1 771 638.94                          | 2%                       |  |
| April                                           | 71 250 364.51  | 498 976.62                            | 1%                       |  |
| May                                             | 71 250 364.51  | 1 882 280.98                          | 3%                       |  |
| June                                            | 71 250 364.51  | 2 203 709.22                          | 3%                       |  |
|                                                 |                |                                       |                          |  |
| Number of Clearances Issued                     |                | Total Amount                          |                          |  |
| 34                                              |                | 88 850.55                             |                          |  |
| Number of Transferred Accounts to New Ownership |                |                                       |                          |  |
| 54                                              |                |                                       |                          |  |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

### SC4: Aged Creditors

EC123 Great Kei - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

| EC123 Great Kei - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June |         |                     |              |              |               |                |                |                   |             |        |                         |
|---------------------------------------------------------------------------------------------|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------|-------------------------|
| Description                                                                                 | NT Code | Budget Year 2025/26 |              |              |               |                |                |                   |             |        | Prior year totals       |
| R thousands                                                                                 |         | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total  | for chart (same period) |
| Creditors Age Analysis By Customer Type                                                     |         |                     |              |              |               |                |                |                   |             |        |                         |
| Bulk Electricity                                                                            | 0100    | 1 962               | –            | –            | –             | –              | –              | –                 | –           | 1 962  | 1 991                   |
| Bulk Water                                                                                  | 0200    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | –                       |
| PAYE deductions                                                                             | 0300    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | –                       |
| VAT (output less input)                                                                     | 0400    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | –                       |
| Pensions / Retirement deductions                                                            | 0500    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | –                       |
| Loan repayments                                                                             | 0600    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | –                       |
| Trade Creditors                                                                             | 0700    | 295                 | –            | –            | –             | –              | –              | 0                 | 7 855       | 8 150  | 14 888                  |
| Auditor General                                                                             | 0800    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | 57                      |
| Other                                                                                       | 0900    | 147                 | –            | –            | –             | –              | –              | –                 | 5 762       | 5 908  | 8 119                   |
| Medical Aid deductions                                                                      | 0950    | –                   | –            | –            | –             | –              | –              | –                 | –           | –      | –                       |
| Total By Customer Type                                                                      | 1000    | 2 403               | –            | –            | –             | –              | –              | 0                 | 13 617      | 16 020 | 25 055                  |

The Municipality's top creditors as of June 2026 are as follows:

| Supplier Name                       | Total                  |
|-------------------------------------|------------------------|
| Amathole - EC District Municipality | R 7 497 965.88         |
| Compensation Fund                   | R 5 761 876.38         |
| ESKOM                               | R 1 961 565.76         |
| Ayamah Tibaa Pty Ltd                | R 308 863.73           |
| <b>TOTAL TOP CREDITORS</b>          | <b>R 15 530 271.80</b> |

Other trade creditors amount to R489 thousand, which the Municipality will strive to pay in the following months. The municipality has had a session with ADM to reconcile their credit owed and attend to billing issues by the District Municipality.

### Table SC5: Investment Portfolio

All the call deposits are highly liquid, short-term investments held to meet short-term commitments rather than earn a return (interest). At the end of June 2026, the municipality had a favorable operating bank balance of R 1 962 527.71 and call deposits amounting to R 102 826 547.83 million.

EC123 Great Kei - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

| EC123 Great Kei - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June |     |                         |                       |                                   |                                       |                 |                            |                         |                              |                    |                            |                                          |                      |                    |
|---------------------------------------------------------------------------------------------------|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|-----------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|------------------------------------------|----------------------|--------------------|
| Investments by maturity<br>Name of institution & investment ID                                    | Ref | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed interest<br>rate | Interest Rate * | Commission<br>Paid (Rands) | Commission<br>Recipient | Expiry date of<br>investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Investment Top<br>Up | Closing<br>Balance |
| R thousands                                                                                       |     | Yrs/Months              |                       |                                   |                                       |                 |                            |                         |                              |                    |                            |                                          |                      |                    |
| Municipality                                                                                      |     |                         |                       |                                   |                                       |                 |                            |                         |                              |                    |                            |                                          |                      |                    |
| 1 Standard Bank                                                                                   |     | 144 M                   | Deposit-Bank          | Yes                               | Variable                              | 1               | 0                          |                         | 09 January 2030              | 8 194              | 76 060.40                  | -                                        | -                    | 8 285              |
| 2 Standard Bank                                                                                   |     | 144 M                   | Deposit-Bank          | Yes                               | Variable                              | 1               | 0                          |                         | 09 January 2030              | 1 059              | 9                          | -                                        | -                    | 1 069              |
| 3 Standard Bank                                                                                   |     | 144 M                   | Deposit-Bank          | Yes                               | Variable                              | 1               | 0                          |                         | 09 January 2030              | 135                | -                          | -                                        | -                    | 135                |
| 4 Standard Bank                                                                                   |     | 144 M                   | Deposit-Bank          | Yes                               | Variable                              | 1               | 0                          |                         | 09 January 2030              | 60 875             | 705                        | (28 210)                                 | -                    | 33 496             |
| 5 Standard Bank                                                                                   |     | 144 M                   | Deposit-Bank          | Yes                               | Variable                              | 1               | 0                          |                         | 09 January 2030              | 622                | 1                          | -                                        | 6                    | 654                |
| 6 Standard Bank                                                                                   |     | 144 M                   | Deposit-Bank          | Yes                               | Variable                              | 1               | 0                          |                         | 09 January 2030              | 3 669              | 41                         | -                                        | -                    | 3 717              |
| Standard Bank                                                                                     |     |                         | Deposit-Bank          | Yes                               | Variable                              |                 |                            |                         | 09 January 2030              | 50 000             |                            |                                          |                      | 50 000             |
| 13 FNB                                                                                            |     | 127 M                   | Call Account          | Yes                               | Variable                              | 6.15            | 0                          |                         | 09 January 2030              | 5 374              | 91                         | -                                        | -                    | 5 465              |
| 14 FNB                                                                                            |     | 5 Y                     | Call Account          | Yes                               | Variable                              | 0.09            | 0                          |                         | 30/06/2026                   | 9                  | (0)                        | -                                        | -                    | 5                  |
| Municipality sub-total                                                                            |     |                         |                       |                                   |                                       |                 |                            |                         |                              | 129 938            | 923                        | (28 210)                                 | 6                    | 102 827            |
| TOTAL INVESTMENTS AND INTEREST                                                                    | 2   |                         |                       |                                   |                                       |                 |                            |                         |                              | 129 938            | 923                        | (28 210)                                 | 6                    | 102 827            |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

**Table SC6: Grants Received**

The table below reflects conditional grants received to date, totaling R101.8 million.

| EC123 Great Kei - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                               | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|                                                                                                           |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                               |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                                                                          | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>                                                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                               |     | 59 588          | 59 996              | 58 996          | 295            | 59 640        | 58 996        | 644          | 1.1%           | 58 996             |
| Equitable Share                                                                                           |     | 55 432          | 55 269              | 55 269          | –              | 55 269        | 55 269        | –            |                | 55 269             |
| Expanded Public Works Programme Integrated Grant                                                          |     | 1 103           | 2 327               | 1 327           | 110            | 1 327         | 1 327         | (0)          | 0.0%           | 1 327              |
| Local Government Financial Management Grant                                                               |     | 2 400           | 2 400               | 2 400           | 58             | 2 400         | 2 400         | –            |                | 2 400              |
| Municipal Infrastructure Grant                                                                            |     | 653             | –                   | –               | 127            | 644           | –             | 644          | #DIV/0!        | –                  |
| Other transfers and grants [insert description]                                                           |     |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Provincial Government:</b>                                                                             |     | –               | 1 000               | 1 000           | 56             | 844           | 1 000         | (157)        | -15.7%         | 1 000              |
| Specify (Add grant description)                                                                           |     | –               | 1 000               | 1 000           | 56             | 844           | 1 000         | (157)        | -15.7%         | 1 000              |
| Other transfers and grants [insert description]                                                           |     |                 |                     |                 |                |               |               | –            |                |                    |
| <b>District Municipality:</b>                                                                             |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| [insert description]                                                                                      |     |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Other grant providers:</b>                                                                             |     | 896             | 757                 | 757             | –              | 757           | 757           | –            |                | 757                |
| Council for Medical Schemes                                                                               |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| National Library South Africa                                                                             |     | 757             | 757                 | 757             | –              | 757           | 757           | –            |                | 757                |
| National Skills Fund                                                                                      |     | 89              | –                   | –               | –              | –             | –             | –            |                | –                  |
| South Africa Housing Fund                                                                                 |     | 49              | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Total Operating Transfers and Grants</b>                                                               | 5   | 60 484          | 61 753              | 60 753          | 351            | 61 240        | 60 753        | 487          | 0.8%           | 60 753             |
| <b>Capital Transfers and Grants</b>                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                               |     | 37 156          | 29 267              | 58 267          | 5 632          | 40 633        | 58 267        | (17 634)     | -30.3%         | 58 267             |
| Integrated National Electrification Programme Grant                                                       |     | –               | 7 312               | 7 312           | 690            | 7 312         | 7 312         | –            |                | 7 312              |
| Municipal Disaster Recovery Grant                                                                         |     | 16 406          | 9 080               | 29 000          | 4 483          | 11 897        | 29 000        | (17 103)     | -59.0%         | 29 000             |
| Municipal Disaster Response Grant                                                                         |     | 8 968           | –                   | 9 080           | 48             | 9 192         | 9 080         | 112          | 1.2%           | 9 080              |
| Municipal Infrastructure Grant                                                                            |     | 11 783          | 12 875              | 12 875          | 411            | 12 231        | 12 875        | (644)        | -5.0%          | 12 875             |
| Other capital transfers [insert description]                                                              |     |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Provincial Government:</b>                                                                             |     | 610             | 10 000              | –               | –              | –             | –             | –            |                | –                  |
| Specify (Add grant description)                                                                           |     | 610             | 10 000              | –               | –              | –             | –             | –            |                | –                  |
| <b>District Municipality:</b>                                                                             |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| [insert description]                                                                                      |     |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Other grant providers:</b>                                                                             |     | 2 000           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Government Motor Transport                                                                                |     | 2 000           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Total Capital Transfers and Grants</b>                                                                 | 5   | 39 766          | 39 267              | 58 267          | 5 632          | 40 633        | 58 267        | (17 634)     | -30.3%         | 58 267             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                                           | 5   | 100 250         | 101 020             | 119 020         | 5 984          | 101 873       | 119 020       | (17 147)     | -14.4%         | 119 020            |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

**Table SC7: Grants expenditure**

| EC123 Great Kei - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                     | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|                                                                                                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>                                                                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                            |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                                     |     | 54 959          | 54 545              | 48 818          | 4 878          | 39 028        | 49 500        | (10 472)     | -21.2%         | 48 818             |
| Equitable Share                                                                                                 |     | 43 176          | 49 431              | 43 333          | 3 226          | 34 657        | 43 831        | (9 174)      | -20.9%         | 43 333             |
| Expanded Public Works Programme Integrated Grant                                                                |     | 1 304           | 2 327               | 2 327           | 318            | 1 327         | 2 508         | (1 181)      | -47.1%         | 2 327              |
| Local Government Financial Management Grant                                                                     |     | 10 472          | 2 152               | 2 522           | 1 335          | 2 400         | 2 525         | (125)        | -5.0%          | 2 522              |
| Municipal Infrastructure Grant                                                                                  |     | 8               | 635                 | 635             | -              | 644           | 635           | 8            | 1.3%           | 635                |
| Other transfers and grants [insert description]                                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Provincial Government:</b>                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>District Municipality:</b>                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>                                                                                   |     | 1 620           | 0                   | 15              | 8              | 51            | 15            | 36           | 238.3%         | 15                 |
| <b>Clerical Assist (Pole Parties)</b>                                                                           |     | 1 620           | -                   | -               | -              | -             | -             | -            |                | -                  |
| National Library South Africa                                                                                   |     | -               | 0                   | 15              | 8              | 51            | 15            | 36           | 238.3%         | 15                 |
| National Library South Africa                                                                                   |     | 132             | 757                 | 742             | 8              | 78            | 744           |              |                | 742                |
| <b>Total operating expenditure of Transfers and Grants:</b>                                                     |     | 56 580          | 54 545              | 48 833          | 4 886          | 39 079        | 49 515        | (10 437)     | -21.1%         | 48 833             |
| <b>Capital expenditure of Transfers and Grants</b>                                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                                     |     | 32 519          | 24 890              | 50 107          | 4 023          | 28 401        | 56 469        | (28 068)     | -49.7%         | 50 107             |
| Equitable Share                                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Integrated National Electrification Programme Grant                                                             |     | -               | 6 358               | 6 358           | 557            | 7 312         | 6 358         | 954          | 15.0%          | 6 358              |
| Municipal Disaster Recovery Grant                                                                               |     | 23 869          | 7 896               | 33 113          | 3 399          | 11 897        | 39 417        | (27 520)     | -69.8%         | 33 113             |
| Municipal Disaster Response Grant                                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Municipal Infrastructure Grant                                                                                  |     | 8 650           | 10 636              | 10 636          | 67             | 9 192         | 10 693        | (1 501)      | -14.0%         | 10 636             |
| Other capital transfers [insert description]                                                                    |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Provincial Government:</b>                                                                                   |     | 257             | 8 696               | -               | -              | -             | -             | -            |                | -                  |
| <b>Specify (Add grant description)</b>                                                                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Specify (Add grant description)                                                                                 |     | 257             | 8 696               | -               | -              | -             | -             | -            |                | -                  |
| <b>District Municipality:</b>                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>                                                                                   |     | 7 815           | -                   | 0               | -              | -             | -             | -            |                | 0                  |
| <b>Government Motor Transport</b>                                                                               |     | 1 739           | -                   | 0               | -              | -             | -             | -            |                | 0                  |
| Human Settlement Re-development Programme                                                                       |     | 6 076           | -                   | -               | -              | -             | -             | -            |                | -                  |
| National Library South Africa                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>                                                        |     | 40 591          | 33 585              | 50 107          | 4 023          | 28 401        | 56 469        | (28 068)     | -49.7%         | 50 107             |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                                |     | 97 171          | 88 131              | 98 940          | 8 909          | 67 480        | 105 984       | (38 504)     | -36.3%         | 98 940             |

The table below reflects the grants' expenditure as of 30 June 2026, and these amounts are inclusive of VAT:

- The Finance Management Grant's (FMG) year-to-date expenditure is R2.4 million related to interns' salaries, updating the fixed asset register, and MSCOA implementation.
- The year-to-date expenditure related to the Expanded Public Works Program (EPWP) amounts to R 1.3 million for casual work and poverty alleviation projects
- The municipality has received a grant from DEDEAT of R1 million, year-to-date spending is R 843 thousand. The remaining balance of R156 500 will be applied for rollover.
- The current year's receipts for INEP grant amount to R7.3 million and the year-to-date expenditure is R7.3 million.
- MIG year-to-date expenditure amounts to R12.8 million for capital project implementation and operational costs.

## ITEM [5.1]

### ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

- In the current year the Municipal Disaster Recovery Grant (MDRG) Rollover expenditure amounts to R9.1 million for capital project implementation costs. This funding assists with the reconstruction of roads affected by inclement weather conditions. The rollover has been fully spent.
- In the current year the municipality received an allocation of R 29 million for Municipal Disaster Recovery Grant (MDRG). The expenditure amounts to R11.8 million. The remaining balance of R17.1 million will be applied for rollover.

| Grants                 | Allocation        | Withheld / Not<br>Provisioned | Amount<br>Received | Amount Spent         | Variance          | % Over Total<br>Allocation |
|------------------------|-------------------|-------------------------------|--------------------|----------------------|-------------------|----------------------------|
| FMG                    | R 2 400 000.00    | R -                           | R 2 400 000.00     | 2 400 000.00         | -R 0.00           | 100%                       |
| EPWP                   | R 1 327 000.00    | R -                           | R 1 327 000.00     | 1 327 000.00         | R 0.00            | 100%                       |
| DEDEAT                 | R 1 000 000.00    | R -                           | R 1 000 000.00     | 843 500.00           | R 156 500.00      | 84%                        |
| INEP                   | R 7 312 000.00    | R -                           | R 7 312 000.00     | 7 312 000.00         | R -               | 100%                       |
| MIG                    | R 12 875 000.00   | R -                           | R 12 875 000.00    | 12 875 000.00        | R -               | 100%                       |
| MDRG - Roll Over       | R 9 192 099.93    | R -                           | R -                | 9 192 099.93         | R -               | 100%                       |
| MDRG - Current<br>year | R 29 000 000.00   | R -                           | R 29 000 000.00    | 11 897 217.25        | R 17 102 782.75   | 41%                        |
| <b>Totals</b>          | <b>63 106 100</b> | <b>-</b>                      | <b>53 914 000</b>  | <b>45 846 817.18</b> | <b>17 259 283</b> | <b>73%</b>                 |

# ITEM [5.1]

## ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEES

**Table SC8: Expenditure on councilors, employees, and managers**

Table SC8 shows the performance of staff costs and councilors' remuneration as of June 2026.

EC123 Great Kei - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

| Summary of Employee and Councillor remuneration          | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|----------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                          |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                              |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                          | 1   | A               | B                   | C               |                |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 4 063           | 3 882               | 4 073           | 336            | 4 073         | 4 073         | 0            | 0%             | 4 073              |
| Pension and UIF Contributions                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Medical Aid Contributions                                |     | -               | -                   | 20              | -              | -             | 20            | (20)         | -100%          | 20                 |
| Motor Vehicle Allowance                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Cellphone Allowance                                      |     | 610             | 562                 | 616             | 44             | 570           | 616           | (47)         | -8%            | 616                |
| Housing Allowances                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other benefits and allowances                            |     | 1 250           | 1 294               | 1 347           | 112            | 1 312         | 1 347         | (35)         | -3%            | 1 347              |
| Sub Total - Councillors                                  |     | 5 923           | 5 738               | 6 057           | 492            | 5 955         | 6 057         | (101)        | -2%            | 6 057              |
| % increase                                               | 4   |                 | -3.1%               | 2.2%            |                |               |               |              |                | 2.2%               |
| <b>Senior Managers of the Municipality</b>               |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 | 3   | 2 764           | 3 347               | 3 347           | 278            | 3 388         | 3 347         | 41           | 1%             | 3 347              |
| Pension and UIF Contributions                            |     | 7               | 7                   | 7               | 1              | 9             | 7             | 2            | 27%            | 7                  |
| Medical Aid Contributions                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Overtime                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Performance Bonus                                        |     | 169             | -                   | 900             | 60             | 1 029         | 900           | 129          | 14%            | 900                |
| Motor Vehicle Allowance                                  |     | 1 005           | 1 322               | 1 322           | 106            | 1 270         | 1 322         | (52)         | -4%            | 1 322              |
| Cellphone Allowance                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing Allowances                                       |     | 506             | 632                 | 632             | 51             | 606           | 632           | (26)         | -4%            | 632                |
| In kind benefits                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sub Total - Senior Managers of Municipality              |     | 4 451           | 5 308               | 6 208           | 495            | 6 301         | 6 208         | 94           | 2%             | 6 208              |
| % increase                                               | 4   |                 | 19.3%               | 39.5%           |                |               |               |              |                | 39.5%              |
| <b>Other Municipal Staff</b>                             |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 40 204          | 35 326              | 35 917          | 3 172          | 37 787        | 35 917        | 1 870        | 5%             | 35 917             |
| Pension and UIF Contributions                            |     | 6 862           | 6 107               | 6 107           | 543            | 6 534         | 6 107         | 427          | 7%             | 6 107              |
| Medical Aid Contributions                                |     | 4 085           | 3 531               | 3 531           | 330            | 3 808         | 3 531         | 277          | 8%             | 3 531              |
| Overtime                                                 |     | 2 494           | 1 869               | 1 869           | 132            | 1 512         | 1 869         | (357)        | -19%           | 1 869              |
| Performance Bonus                                        |     | 2 736           | 2 449               | 2 449           | 59             | 59            | 2 449         | (2 390)      | -98%           | 2 449              |
| Motor Vehicle Allowance                                  |     | 534             | 481                 | 481             | 40             | 427           | 481           | (54)         | -11%           | 481                |
| Cellphone Allowance                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing Allowances                                       |     | 81              | 84                  | 84              | 9              | 114           | 84            | 29           | 34%            | 84                 |
| Other benefits and allowances                            |     | 212             | 200                 | 200             | 16             | 192           | 200           | (8)          | -4%            | 200                |
| Payments in lieu of leave                                |     | 1 157           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Long service awards                                      |     | -               | -                   | 12              | (59)           | (59)          | 12            | (71)         | -596%          | 12                 |
| Post-retirement benefit obligations                      |     | 1 552           | 323                 | 323             | 20             | 234           | 323           | (89)         | -28%           | 323                |
| Sub Total - Other Municipal Staff                        | 2   | 59 915          | 50 370              | 50 973          | 4 262          | 50 607        | 50 973        | (366)        | -1%            | 50 973             |
| % increase                                               | 4   |                 | -15.9%              | -14.9%          |                |               |               |              |                | -14.9%             |
| Total Parent Municipality                                |     | 70 289          | 61 416              | 63 238          | 5 250          | 62 863        | 63 238        | (374)        | -1%            | 63 238             |
|                                                          |     |                 | -12.6%              | -10.0%          |                |               |               |              |                | -10.0%             |
| Unpaid salary, allowances & benefits in arrears:         |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| TOTAL SALARY, ALLOWANCES & BENEFITS                      |     | 70 289          | 61 416              | 63 238          | 5 250          | 62 863        | 63 238        | (374)        | -1%            | 63 238             |
| % increase                                               | 4   |                 | -12.6%              | -10.0%          |                |               |               |              |                | -10.0%             |
| TOTAL MANAGERS AND STAFF                                 |     | 64 366          | 55 678              | 57 181          | 4 758          | 56 908        | 57 181        | (273)        | 0%             | 57 181             |

**ITEM [5.1]**  
**ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY &  
SUSTAINABILITY STANDING COMMITTEES**

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**REPORT ON IRREGULAR, FRUITLESS, WASTEFUL, AND UNAUTHORISED  
EXPENDITURE AS OF JUNE 2026**

- The municipality has no unauthorized, irregular, fruitless and wasteful, and expenditures incurred during the period ending 30 June 2026.

**FINANCIAL IMPLICATIONS**

None

**STAFF IMPLICATIONS**

None

**ANNEXURE**

- Annexure A: Schedule C Report – June 2026.

**RECOMMENDATION**

The council should note that the June 2026 s71 monthly report was submitted.

**SUBMITTED FOR NOTING**