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

5.1 MONTHLY BUDGET STATEMENT – S71 REPORT: 30 APRIL 2026,

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

PURPOSE

To submit to the committee for noting, the Section 71 report as at the end of April 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

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 - M10 April

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	35 180	54 888	53 388	3 412	32 579	44 490	(11 911)	-27%	53 388
Service charges	18 224	17 891	20 301	1 754	18 467	17 044	1 423	8%	20 301
Investment revenue	6 525	6 733	6 733	450	4 857	5 611	(754)	-13%	6 733
Transfers and subsidies - Operational	60 484	61 753	60 753	279	60 289	50 612	9 677	0	60 753
Other own revenue	7 874	12 065	11 818	769	7 740	9 384	(1 644)	-18%	11 818
Total Revenue (excluding capital transfers and contributions)	**128 287**	**153 330**	**152 994**	**6 663**	**123 931**	**127 141**	**(3 210)**	**-3%**	**152 994**
Employee costs	55 062	55 678	57 181	4 682	47 470	47 472	(2)	-0%	57 181
Remuneration of Councillors	5 923	5 738	6 057	492	4 970	4 982	(12)	-0%	6 057
Depreciation and amortisation	18 966	20 848	14 614	–	6 678	9 427	(2 749)	-29%	14 614
Interest	1 329	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	14 789	16 555	19 628	1 419	16 013	16 405	(391)	-2%	19 628
Transfers and subsidies	–	450	713	–	63	483	(420)	-87%	713
Other expenditure	29 411	33 699	35 622	2 233	23 349	27 716	(4 367)	-16%	35 622
Total Expenditure	**125 481**	**132 968**	**133 815**	**8 827**	**98 543**	**106 484**	**(7 941)**	**-7%**	**133 815**
Surplus/(Deficit)	**2 806**	**20 362**	**19 179**	**(2 164)**	**25 388**	**20 657**	**4 731**	**23%**	**19 179**
Transfers and subsidies - capital (monetary	39 766	39 267	58 267	1 601	29 435	43 244	(13 809)	-32%	58 267
Transfers and subsidies - capital (in-kind)	3 500	–	–	–	2 800	–	2 800	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**46 072**	**59 629**	**77 446**	**(563)**	**57 623**	**63 901**	**(6 278)**	**-10%**	**77 446**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**46 072**	**59 629**	**77 446**	**(563)**	**57 623**	**63 901**	**(6 278)**	**-10%**	**77 446**
Capital expenditure & funds sources									
Capital expenditure	**50 945**	**45 277**	**64 480**	**2 726**	**33 577**	**45 890**	**(12 313)**	**-27%**	**64 480**
Capital transfers recognised	40 591	33 585	50 267	1 582	24 599	34 475	(9 876)	-29%	50 267
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**10 353**	**11 691**	**14 213**	**1 144**	**8 978**	**11 415**	**(2 436)**	**-21%**	**14 213**
Total sources of capital funds	**50 945**	**45 277**	**64 480**	**2 726**	**33 577**	**45 890**	**(12 313)**	**-27%**	**64 480**
Financial position									
Total current assets	107 723	88 817	88 817		148 858				88 817
Total non current assets	394 828	486 566	505 769		430 387				505 769
Total current liabilities	76 878	12 091	(6 089)		90 091				(6 089)
Total non current liabilities	32 519	20 789	20 789		32 519				20 789
Community wealth/Equity	**399 288**	**59 629**	**77 446**		**456 630**				**77 446**
Cash flows									
Net cash from (used) operating	(94 585)	68 910	68 910	(14 581)	(20 391)	72 276	92 667	128%	68 910
Net cash from (used) investing	–	(52 068)	(52 068)	(2 846)	(40 618)	(43 390)	(2 772)	6%	(52 068)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**(23 937)**	**64 285**	**64 285**	**(17 427)**	**23 103**	**76 329**	**53 226**	**70%**	**100 953**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	8 816	3 006	2 640	2 388	2 390	2 140	2 529	66 540	90 449
Creditors Age Analysis									
Total Creditors	2 122	263	5	–	–	–	311	14 482	17 183

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OPERATING REVENUE

Total revenue, including operational grants to date, amounts to R124 million, compared to the anticipated R127 million. However, total receipts of transfers and conditional grant revenue to date amount to R89.7 million.

Total revenue, including government grants and subsidies, amounts to R213.7 million.

Cash receipts on operating revenue, excluding grants and VAT refunds, total R56.8 million.

i) Property Rates

Property rates year-to-date billing amounts to R 32.6 million, compared to the anticipated YTD budget of R44.5 million. This indicates 27% underperformance. Property rates remain the municipality's largest own revenue source.

The cash received to date for rates billing is R40.6 million, including old debt.

ii) Refuse Services

The year-to-date refuse revenue amounts to R4.9 million, while the YTD budget is R4.4 million. This is an overperformance of 11%. 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 R 3.9 million.

iii) Electricity Services

Year-to-date electricity billed amounts to R13.6 million. The anticipated budgeted revenue amounted to R12.6 million, which indicates a 7% 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 R10.7 million. (Conventional R3.2 million and Prepaid R7.4 million)

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
Total Sales	**3 241 316.72**	**7 432 385.73**	**10 673 702.45**
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
Total Costs			**16 916 474.48**
Deficit			**- 6 242 772.03**

iv) Interest on investments

Interest earned on external investments to date amounts to R4.9 million. With an anticipated budget of R5.6 million, which indicates a 13% 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 R4.2 million (*Exchange transactions: R 1 247 523.50; non-exchange transactions: R 2 999 167.39). The interest billed is less than the prior year.*

vi) Licences and permits

Movement on this line item to date amounts to R896 thousand. YTD budget amounts to R1.8 million. This indicates a year-to-date variance of 51%, 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 R8.4 million. An amount of R652 124.69 has been submitted to SARS and is receivable as of 30 April 2026**.**

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At the end of April 2026, the total expenditure amounts to R98.5 million, while the YTD budget amounts to R106.4 million. This indicates a year-to-date variance of 7%.

i) Employee Costs

The year-to-date movement of employee-related costs amounts to R47.4 million, while the YTD budget amounts to R47.4 million. This is a YTD variance of 0%.

ii) Remuneration of councillors

The YTD budget for councillors' allowances is R4.9 million, and the actual spending to date is R4.9 million. This indicates a year-to-date variance of 0%.

iii) Bulk Electricity

Expenditure for bulk electricity purchases is budgeted at R14.9 million, and the spending to date is R14.7 million excluding VAT. This indicates a year-to-date variance of -1%. The April 2026 invoice for Eskom Bulk amounts to R 1 515 004.27. The electricity service is being rendered at a deficit, as the billed cost of bulk purchases exceeded the billed revenue of R6.2 million.

iv) Contracted Services

The expenditure incurred on this line amounts to R7.3 million compared to the YTD budget of R7.2 million. This is a YTD variance of 1%. This is due to the implementation of the MFMA circular 82 – cost containment measures.

v) Operational Costs

As of the end of March 2026, operational costs amount to R15.9 million, while the YTD budget amounts to R19.4 million. This is a YTD variance of 18%. 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 R9.4 million, and the expense recognized or accounted for to date is R6.6 million. This indicates a year-to-date variance of 29%.

CAPITAL EXPENDITURE [SEE C5 TABLE BELOW]

The YTD budget on Capital expenditure is R45.9 million, and the movement to date is at R33.6 million. The variance between the budget and actual translates to overperformance of 27%.

STATEMENT OF FINANCIAL POSITION [SEE C6 TABLE BELOW]

Accumulated surplus as of 30 April 2026 is R339 million. The surplus as at the end of April 2026 is R57.2 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 R118.7 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.

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) - M10 April

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		209	1	1	17	162	1	161	16479.4%	1
Vote 2 - Directorate: Budget and Treasury		122 341	134 036	152 366	5 458	105 117	123 779	(18 662)	-15.1%	152 366
Vote 3 - Directorate: Corporate Services		89	–	–	–	110	–	110	#DIV/0!	–
Vote 4 - Directorate: Strategic Services		670	1 471	1 471	88	471	1 225	(755)	-61.6%	1 471
Vote 5 - Directorate: Technical Service & Community Services		48 243	57 089	57 423	2 694	50 298	45 380	4 919	10.8%	57 423
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**171 553**	**192 597**	**211 261**	**8 257**	**156 159**	**170 385**	**(14 226)**	**-8.3%**	**211 261**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	0	–	–	0	(0)	-100.0%	0
Vote 2 - Directorate: Budget and Treasury		44 870	42 956	40 478	2 263	27 745	30 840	(3 095)	-10.0%	40 478
Vote 3 - Directorate: Corporate Services		5 150	11 112	10 887	689	7 697	9 050	(1 353)	-15.0%	10 887
Vote 4 - Directorate: Strategic Services		20 382	21 197	22 745	1 564	16 312	18 208	(1 896)	-10.4%	22 745
Vote 5 - Directorate: Technical Service & Community Services		55 354	57 703	59 705	4 305	46 783	48 387	(1 604)	-3.3%	59 705
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**125 755**	**132 968**	**133 815**	**8 820**	**98 536**	**106 484**	**(7 948)**	**-7.5%**	**133 815**
Surplus/ (Deficit) for the year	2	**45 798**	**59 629**	**77 446**	**(563)**	**57 623**	**63 901**	**(6 278)**	**-9.8%**	**77 446**

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) - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		14 081	13 830	15 240	1 262	13 560	12 624	936	7%	15 240
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		4 143	4 061	5 061	485	4 900	4 420	480	11%	5 061
Sale of Goods and Rendering of Services		1 035	1 185	1 095	95	730	913	(182)	-20%	1 095
Agency services		422	705	705	–	361	587	(226)	-39%	705
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 125	1 126	1 126	144	1 248	938	310	33%	1 126
Interest from Current and Non Current Assets		6 525	6 733	6 733	450	4 857	5 611	(754)	-13%	6 733
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		375	214	214	17	181	178	2	1%	214
Licence and permits		984	2 906	2 750	98	896	1 827	(931)	-51%	2 750
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		147	53	53	5	953	44	909	2057%	53
Non-Exchange Revenue								–		
Property rates		35 180	54 888	53 388	3 411	32 579	44 490	(11 911)	-27%	53 388
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		710	200	200	8	372	167	205	123%	200
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		60 484	61 753	60 753	279	60 289	50 612	9 677	19%	60 753
Interest		4 947	5 676	5 676	402	2 999	4 730	(1 731)	-37%	5 676
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(193)	–	–	–	–	–	–		–
Other Gains		(1 678)	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**128 287**	**153 330**	**152 994**	**6 656**	**123 924**	**127 141**	**(3 217)**	**-3%**	**152 994**

Operating expenditure by type

EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Expenditure By Type									
Employee related costs	55 062	55 678	57 181	4 682	47 470	47 472	(2)	0%	57 181
Remuneration of councillors	5 923	5 738	6 057	492	4 970	4 982	(12)	0%	6 057
Bulk purchases - electricity	14 597	15 497	17 647	1 317	14 710	14 912	(202)	-1%	17 647
Inventory consumed	192	1 059	1 982	102	1 303	1 492	(189)	-13%	1 982
Debt impairment	–	5 000	1 500	–	–	900	(900)	-100%	1 500
Depreciation and amortisation	18 966	20 848	14 614	–	6 678	9 427	(2 749)	-29%	14 614
Interest	1 329	–	–	–	–	–	–		–
Contracted services	8 078	8 393	9 936	487	7 294	7 376	(82)	-1%	9 936
Transfers and subsidies	–	450	713	134	197	483	(286)	-59%	713
Irrecoverable debts written off	5 002	–	–	–	–	–	–		–
Operational costs	17 053	20 306	24 186	1 628	15 936	19 440	(3 504)	-18%	24 186
Losses on Disposal of Assets	337	–	–	–	–	–	–		–
Other Losses	(1 059)	–	–	–	–	–	–		–
Total Expenditure	**125 481**	**132 968**	**133 815**	**8 842**	**98 559**	**106 484**	**(7 926)**	**-7%**	**133 815**

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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) - M10 April

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	1 507	2 472	–	2 970	2 468	502	20%	2 472
Vote 2 - Directorate: Budget and Treasury		(13)	–	140	–	123	133	(10)	-8%	140
Vote 3 - Directorate: Corporate Services		–	–	370	–	147	303	(156)	-52%	370
Vote 4 - Directorate: Strategic Services		–	–	–	–	–	–	–		–
Vote 5 - Directorate: Technical Service & Community Services		4 970	11 783	10 545	411	8 651	8 929	(278)	-3%	10 545
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**4 956**	**13 290**	**13 526**	**411**	**11 891**	**11 833**	**57**	**0%**	**13 526**
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Directorate: Budget and Treasury		3 253	359	239	–	113	366	(253)	-69%	239
Vote 3 - Directorate: Corporate Services		264	839	779	–	282	580	(299)	-51%	779
Vote 4 - Directorate: Strategic Services		6 122	1 102	1 403	–	582	1 074	(493)	-46%	1 403
Vote 5 - Directorate: Technical Service & Community Services		36 350	29 687	48 533	2 315	20 711	32 036	(11 326)	-35%	48 533
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	45 988	31 987	50 954	2 315	21 686	34 057	**(12 370)**	**-36%**	50 954
Total Capital Expenditure		**50 945**	**45 277**	**64 480**	**2 726**	**33 577**	**45 890**	**(12 313)**	**-27%**	**64 480**
Capital Expenditure - Functional Classification										
Governance and administration		**3 503**	**1 198**	**1 528**	**–**	**664**	**1 383**	(719)	-52%	**1 528**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		3 503	1 198	1 528	–	664	1 383	(719)	-52%	1 528
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**834**	**543**	**570**	**–**	**494**	**285**	209	73%	**570**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		834	543	570	–	494	285	209	73%	570
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**45 190**	**32 377**	**49 200**	**1 422**	**23 399**	**33 511**	(10 112)	-30%	**49 200**
Planning and development		6 122	1 102	1 403	–	582	1 074	(493)	-46%	1 403
Road transport		39 068	31 275	47 797	1 422	22 817	32 437	(9 619)	-30%	47 797
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**1 418**	**11 158**	**13 182**	**1 303**	**9 020**	**10 711**	(1 691)	-16%	**13 182**
Energy sources		267	8 888	9 898	1 303	6 837	7 911	(1 074)	-14%	9 898
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		1 150	2 271	3 285	–	2 183	2 800	(617)	-22%	3 285
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**50 945**	**45 277**	**64 480**	**2 726**	**33 577**	**45 890**	**(12 313)**	**-27%**	**64 480**
Funded by:										
National Government		32 519	24 890	50 107	1 582	24 599	34 395	(9 796)	-28%	50 107
Provincial Government		257	8 696	160	–	–	80	(80)	-100%	160
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		7 815	–	0	–	–	0	(0)	-100%	0
Transfers recognised - capital		**40 591**	**33 585**	**50 267**	**1 582**	**24 599**	**34 475**	**(9 876)**	**-29%**	**50 267**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		10 353	11 691	14 213	1 144	8 978	11 415	(2 436)	-21%	14 213
Total Capital Funding		**50 945**	**45 277**	**64 480**	**2 726**	**33 577**	**45 890**	**(12 313)**	**-27%**	**64 480**

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 - M10 April

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		84 112	64 285	64 285	118 754	64 285
Trade and other receivables from exchange transactions		8 873	13 831	13 831	13 975	13 831
Receivables from non-exchange transactions		3 817	2 894	2 894	3 119	2 894
Current portion of non-current receivables		41	–	–	41	–
Inventory		–	–	–	–	–
VAT		10 897	7 664	7 664	12 229	7 664
Other current assets		(18)	143	143	(18)	143
Total current assets		**107 723**	**88 817**	**88 817**	**148 100**	**88 817**
Non current assets						
Investments		–	–	–	–	–
Investment property		76 094	73 005	73 005	75 062	73 005
Property, plant and equipment		318 359	413 173	432 237	354 838	432 237
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		–	–	–	–	–
Total non current assets		**394 828**	**486 566**	**505 769**	**430 387**	**505 769**
TOTAL ASSETS		**502 551**	**575 382**	**594 586**	**578 487**	**594 586**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		375	(392)	(422)	397	(422)
Trade and other payables from exchange transactions		54 772	10 660	10 670	44 015	10 670
Trade and other payables from non-exchange transactions		9 192	–	(18 160)	29 409	(18 160)
Provision		2 930	3 510	3 510	2 930	3 510
VAT		9 609	(1 688)	(1 688)	12 582	(1 688)
Other current liabilities		–	–	–	–	–
Total current liabilities		**76 878**	**12 091**	**(6 089)**	**89 333**	**(6 089)**
Non current liabilities						
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
Total non current liabilities		**32 519**	**20 789**	**20 789**	**32 519**	**20 789**
TOTAL LIABILITIES		**109 397**	**32 880**	**14 700**	**121 851**	**14 700**
NET ASSETS	2	**393 154**	**542 502**	**579 886**	**456 635**	**579 886**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		399 288	59 629	77 446	456 630	77 446
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**399 288**	**59 629**	**77 446**	**456 630**	**77 446**

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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 - M10 April

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	41 166	41 166	82	32 579	34 305	(1 726)	-5%	41 166
Service charges		–	18 938	18 938	751	18 460	15 781	2 679	17%	18 938
Other revenue		–	18 724	18 724	1 218	69 128	15 603	53 525	343%	18 724
Transfers and Subsidies - Operational		–	59 996	59 996	645	82 026	49 997	32 029	64%	59 996
Transfers and Subsidies - Capital		–	39 267	39 267	–	36 312	32 723	3 590	11%	39 267
Interest		–	6 734	6 734	–	–	5 612	(5 612)	-100%	6 734
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(94 585)	(115 915)	(115 915)	(17 750)	(162 956)	(81 745)	81 211	-99%	(115 915)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(94 585)**	**68 910**	**68 910**	**(15 054)**	**75 549**	**72 276**	**(3 273)**	**-5%**	**68 910**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(52 068)	(52 068)	(3 135)	(40 907)	(43 390)	(2 484)	6%	(52 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(52 068)**	**(52 068)**	**(3 135)**	**(40 907)**	**(43 390)**	**(2 484)**	**6%**	**(52 068)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(94 585)**	**16 841**	**16 841**	**(18 189)**	**34 642**	**28 885**			**16 841**
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	(18 189)	118 754	76 329			100 953

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ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEEES

Table SC3: Aged Debtors

The municipality is owed a total amount of R90.4 million, the biggest portion of R63.8 million owned by households. The organs of the state owe R13.2 million. Commercial debtors are sitting at R4.4 million. Agriculture debtors are sitting at R9 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 - M10 April

Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 519	582	536	529	530	483	472	6 609	11 259	8 622	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	6 401	2 138	1 851	1 623	1 635	1 440	1 847	53 302	70 237	59 847	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	876	284	253	236	225	217	211	6 625	8 927	7 514	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	10	–	–	–	–	–	–	–	10	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	10	2	–	–	0	1	–	4	16	4	–	–
Total By Income Source	**2000**	**8 816**	**3 006**	**2 640**	**2 388**	**2 390**	**2 140**	**2 529**	**66 540**	**90 449**	**75 987**	**–**	**–**
2024/25 - totals only		8148841	2910711	2079160	1956822	2031083	1819330	1874103	65288928	86 109	**72 970**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 310	590	597	565	535	483	473	11 372	13 215	13 428	–	–
Commercial	2300	865	178	133	132	134	106	105	3 457	13 459	3 934	–	–
Households	2400	6 558	2 195	1 880	1 667	1 698	1 530	1 930	51 456	63 759	58 282	–	–
Other	2500	82	43	29	25	23	21	21	254	–	343	–	–
Total By Customer Group	**2600**	**8 816**	**3 006**	**2 640**	**2 388**	**2 390**	**2 140**	**2 529**	**66 540**	**90 433**	**75 987**	**–**	**–**

Debt by Type	Residents	Councillors	Municipal Officials	Industries	Nat. Departments	Prov. Depts	Agric. Farms	Total
Water								
Electricity	449 108.01		-	298 213.91	53 480.63	10 352 730.61	105 437.86	11 258 971.02
Rental	10 077.87	-			-	-		10 077.87
Refuse	8 255 157.04	-	-	424 830.66	21 223.91	198 776.04	27 439.01	8 927 426.66
Rates	55 044 872.34	-	-	3 689 092.02	149 036.97	2 440 217.74	8 913 641.00	70 236 860.07
Other	-	-	-	-	-	-	-	-
Grand Total	**63 759 215.26**	**-**	**-**	**4 412 136.59**	**223 741.51**	**12 991 724.39**	**9 046 517.87**	**90 433 335.62**
% on Total Debt	**70.50**	**-**	**-**	**4.88**	**0.25**	**14.37**	**10**	**100.00**
								-

Report on Collection

The current month's collection rate is 77%.

Collection Rate % of billing: April 2026			
	Billing	**Receipts**	%
Electricity	1 682 175.91	982 623.31	58%
Refuse	620 321.10	381 533.18	62%
Rates	4 486 379.25	3 837 321.31	86%
Property Rental	17 612.60	9 338.05	53%
Total	**6 806 488.86**	**5 210 815.85**	**77%**

Billing VS Collection Per Town

Name of Town/ Farm	Billing	Collection	ollection Current Accoun	Collection On Older Debt	Collection %
Cintsa	1 710 698.41	1 088 962.09	1 008 277.18	80 684.91	59%
East London RD (Farms)	459 652.77	493 604.69	392 499.40	101 105.29	85%
Kwelera	657 623.55	657 337.23	602 916.90	54 420.33	92%
Haga Haga	394 695.69	269 226.10	241 704.94	27 521.16	61%
Kei Mouth	677 045.69	505 440.00	442 038.15	63 401.85	65%
Komga	1 854 068.87	643 664.97	611 586.65	32 078.32	33%
Komga RD (Farm)	189 625.86	164 643.22	154 613.17	10 030.05	82%
Morgan's Bay	853 327.87	687 213.18	557 478.47	129 734.71	65%
Tainton	9 750.15	-	-		0%
TOTAL	**6 806 488.86**	**4 510 091.48**	**4 011 114.86**	**498 976.62**	**59%**

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Allignment of Collection

Amount Collected	**Collection On Current Accounts**	**Collection On Older Debt**
4 510 091,48	4 011 114,86	498 976,62

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%
Total	**69 238 005,45**	**28 934 954,56**	

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%
Total	**712 503 645,10**	**18 424 514,19**	

Number of Clearances Issued	Total Amount
45	507 259,27
Number of Transferred Accounts to New Ownership	
32	

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ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEEES

SC4: Aged Creditors

EC123 Great Kei - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 528	–	–	–	–	–	–		1 528	339
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	105	–	3	–	–	143	309	8 476	9 036	9 961
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	0	–	–	–	–	–	–	5 861	5 861	8 000
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	1 633	–	3	–	–	143	309	14 337	16 425	18 300

The Municipality's top creditors as of April 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 1 515 004.27
Ayamah Tibaa Pty Ltd	R 329 485.43
TOTAL TOP CREDITORS	**R 15 104 331.96**

Other trade creditors amount to R868 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 April 2026, the municipality had a favorable operating bank balance of Rand call deposits amounting to R118.2 million.

EC123 Great Kei - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
1 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	8 629	38	(472)	–	8 209
2 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	1 055	4	–	–	1 059
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	70 464	380	(1 790)	–	69 180
5 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	566	1	–	54	646
6 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	6 742	27	(3 100)	–	3 676
Standard Bank		145 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	30 000				30 000
13 FNB		127 M	Call Account	Yes	Variable	6.15	0		09 January 2030	5 374	–	–	–	5 374
14 FNB		5 Y	Call Account	Yes	Variable	0.09	0		30/06/2026	9	(0)	–	–	5
Municipality sub-total										122 973	450	(5 362)	54	118 285
TOTAL INVESTMENTS AND INTEREST	2									122 973	450	(5 362)	54	118 285

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ITEM FOR CONSIDERATION BY FINANCIAL VIABILITY & SUSTAINABILITY STANDING COMMITTEEES

Table SC6: Grants Received

The table below reflects conditional grants received to date, totaling R89.7 million.

EC123 Great Kei - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
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									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**59 588**	**59 996**	**58 996**	**279**	**58 745**	**49 163**	**9 581**	**19.5%**	**58 996**
Equitable Share		55 432	55 269	55 269	–	55 269	46 058	9 212	20.0%	55 269
Expanded Public Works Programme Integrated Grant		1 103	2 327	1 327	188	1 037	1 106	(69)	-6.2%	1 327
Local Government Financial Management Grant		2 400	2 400	2 400	42	1 950	2 000	(50)	-2.5%	2 400
Municipal Infrastructure Grant		653	–	–	49	489	–	489	#DIV/0!	–
Provincial Government:		**–**	**1 000**	**1 000**	**–**	**787**	**818**	**(31)**	**-3.8%**	**1 000**
Specify (Add grant description)		–	1 000	1 000	–	787	818	(31)	-3.8%	1 000
Other grant providers:		**896**	**757**	**757**	**–**	**757**	**631**	126	20.0%	**757**
Council for Medical Schemes		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
National Library South Africa		**757**	**757**	**757**	**–**	**757**	**631**	126	20.0%	**757**
National Skills Fund		**89**	**–**	**–**	**–**	**–**	**–**	–		**–**
South Africa Housing Fund		**49**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Operating Transfers and Grants	5	**60 484**	**61 753**	**60 753**	**279**	**60 289**	**50 612**	**9 677**	**19.1%**	**60 753**
Capital Transfers and Grants										
National Government:		37 156	29 267	58 267	1 601	29 435	43 244	(13 809)	**-31.9%**	58 267
Integrated National Electrification Programme Grant		–	7 312	7 312	–	6 622	6 093	529	8.7%	7 312
Municipal Disaster Recovery Grant		16 406	9 080	29 000	1 048	1 849	20 973	(19 124)	-91.2%	29 000
Municipal Disaster Response Grant		8 968	–	9 080	–	9 144	5 448	3 696	67.8%	9 080
Municipal Infrastructure Grant		11 783	12 875	12 875	554	11 820	10 729	1 091	10.2%	12 875
Provincial Government:		**610**	**10 000**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		**610**	**10 000**	**–**	**–**	**–**	**–**	–		**–**
Other grant providers:		**2 000**	**–**	**–**	**–**	**–**	**–**	–		**–**
Government Motor Transport		**2 000**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Capital Transfers and Grants	5	**39 766**	**39 267**	**58 267**	**1 601**	**29 435**	**43 244**	**(13 809)**	**-31.9%**	**58 267**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	100 250	101 020	119 020	1 880	89 723	93 856	(4 133)	-4.4%	119 020

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Table SC7: Grants expenditure

EC123 Great Kei - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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										
Operating expenditure of Transfers and Grants										
National Government:		**53 175**	**54 545**	**53 795**	**3 747**	**41 017**	**42 758**	**(1 741)**	**-4.1%**	**53 795**
Equitable Share		41 391	49 431	48 680	2 518	28 876	38 532	(9 656)	-25.1%	48 680
Expanded Public Works Programme Integrated Grant		1 304	2 327	2 327	427	2 604	1 807	797	44.1%	2 327
Local Government Financial Management Grant		10 472	2 152	2 152	803	9 536	1 890	7 646	404.5%	2 152
Municipal Infrastructure Grant		8	635	635	–	1	530	(529)	-99.9%	635
Other grant providers:		**1 620**	**0**	**15**	**1**	**35**	**9**	26	288.7%	**15**
Clerical Assist (Pole Parties)		**1 620**	**–**	**–**	**–**	**–**	**–**	–		**–**
National Library South Africa		–	0	15	1	35	9	26	288.7%	15
National Library South Africa		132	757	742	2	65	587			742
Total operating expenditure of Transfers and Grants:		**54 795**	**54 545**	**53 810**	**3 749**	**41 052**	**42 767**	**(1 715)**	**-4.0%**	**53 810**
Capital expenditure of Transfers and Grants										
National Government:		32 519	24 890	50 107	1 582	24 599	40 757	(16 158)	**-39.6%**	50 107
Equitable Share		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	6 358	6 358	339	5 282	5 299	(17)	-0.3%	6 358
Municipal Disaster Recovery Grant		23 869	7 896	33 113	832	8 912	26 168	(17 256)	-65.9%	33 113
Municipal Disaster Response Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		8 650	10 636	10 636	411	10 405	9 291	1 115	12.0%	10 636
Other capital transfers [insert description]								–		
Provincial Government:		**257**	**8 696**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		257	8 696	–	–	–	–	–		–
Other grant providers:		**7 815**	**–**	**0**	**–**	**–**	**–**	–		**0**
Government Motor Transport		**1 739**	**–**	**0**	**–**	**–**	**–**	–		**0**
Human Settlement Re-development Programme		6 076	–	–	–	–	–	–		–
National Library South Africa		–	–	–	–	–	–			–
Total capital expenditure of Transfers and Grants		**40 591**	**33 585**	**50 107**	**1 582**	**24 599**	**40 757**	**(16 158)**	**-39.6%**	**50 107**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**95 386**	**88 131**	**103 917**	**5 330**	**65 651**	**83 524**	**(17 874)**	**-21.4%**	**103 917**

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

- The Finance Management Grant's (FMG) year-to-date expenditure is R1.9 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 R1 million for casual work and poverty alleviation projects
- The municipality has received a grant from DEDEAT of R1 million, year-to-date spending is R787 thousand.
- The current year's receipts for INEP grant amount to R7.3 million and the year-to-date expenditure is R6.6 million.
- MIG year-to-date expenditure amounts to R12.3 million for capital project implementation and operational costs.
- 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.

- In the current year the municipality received an allocation of R 29 million for Municipal Disaster Recovery Grant (MDRG). The expenditure amounts to R1.8 million.

Grants	Allocation	Withheld / Not Provisioned	Amount Received	Amount Sper	Variance	% Over Total Allocation
FMG	2 400 000	-	2 400 000.00	1 950 201.52	449 798	81%
EPWP	1 327 000	-	1 327 000.00	1 036 742.76	290 257	78%
DEDEAT	1 000 000		1 000 000.00	787 086.79	212 913	79%
INEP	7 312 000	-	7 312 000.00	6 622 160.22	689 840	91%
MIG	12 875 000	-	12 875 000.00	12 308 663.03	566 337	96%
MDRG - Roll Over	9 192 099.93	-	-	9 143 692.74	48 407	99%
MDRG - Current year	29 000 000.00		29 000 000.00	1 848 908.39	27 151 092	6%
Totals	**63 106 100**	**-**	**53 914 000**	**33 697 455**	**29 408 644**	**53%**

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Table SC8: Expenditure on councilors, employees, and managers

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

EC123 Great Kei - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	4 063	3 882	4 073	336	3 401	3 349	52	2%	4 073
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	20	–	–	10	(10)	-100%	20
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	610	562	616	43	482	512	(31)	-6%	616
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	1 250	1 294	1 347	112	1 087	1 110	(23)	-2%	1 347
Sub Total - Councillors	**5 923**	**5 738**	**6 057**	**492**	**4 970**	**4 982**	**(12)**	**0%**	**6 057**
% increase		**-3.1%**	**2.2%**						**2.2%**
Senior Managers of the Municipality									
Basic Salaries and Wages	2 764	3 347	3 347	278	2 831	2 789	42	2%	3 347
Pension and UIF Contributions	7	7	7	1	7	6	2	27%	7
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	169	–	900	–	969	584	385	66%	900
Motor Vehicle Allowance	1 005	1 322	1 322	106	1 059	1 102	(43)	-4%	1 322
Cellphone Allowance	–	–	–	–	–	–	–		–
Housing Allowances	506	632	632	51	505	527	(22)	-4%	632
Sub Total - Senior Managers of Municipality	**4 451**	**5 308**	**6 208**	**435**	**5 371**	**5 007**	**364**	**7%**	**6 208**
% increase		**19.3%**	**39.5%**						**39.5%**
Other Municipal Staff									
Basic Salaries and Wages	34 137	35 326	35 917	3 174	31 499	30 028	1 472	5%	35 917
Pension and UIF Contributions	5 759	6 107	6 107	549	5 448	5 089	359	7%	6 107
Medical Aid Contributions	3 325	3 531	3 531	330	3 144	2 943	201	7%	3 531
Overtime	1 274	1 869	1 869	116	1 202	1 537	(335)	-22%	1 869
Performance Bonus	2 689	2 449	2 449	–	–	1 952	(1 952)	-100%	2 449
Motor Vehicle Allowance	470	481	481	34	352	401	(49)	-12%	481
Cellphone Allowance	–	–	–	–	–	–	–		–
Housing Allowances	81	84	84	8	95	70	24	35%	84
Other benefits and allowances	168	200	200	16	160	167	(7)	-4%	200
Payments in lieu of leave	1 157	–	–	–	–	–	–		–
Long service awards	–	–	12	–	5	9	(4)	-47%	12
Post-retirement benefit obligations	1 552	323	323	20	194	269	(76)	-28%	323
Entertainment	–	–	–	–	–	–	–		–
Scarcity	–	–	–	–	–	–	–		–
Acting and post related allowance	–	–	–	–	–	–	–		–
In kind benefits	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**50 612**	**50 370**	**50 973**	**4 247**	**42 099**	**42 465**	**(366)**	**-1%**	**50 973**
% increase		**-0.5%**	**0.7%**						**0.7%**
Total Parent Municipality	**60 986**	**61 416**	**63 238**	**5 174**	**52 440**	**52 454**	**(14)**	**0%**	**63 238**
TOTAL SALARY, ALLOWANCES & BENEFITS	**60 986**	**61 416**	**63 238**	**5 174**	**52 440**	**52 454**	**(14)**	**0%**	**63 238**
% increase		**0.7%**	**3.7%**						**3.7%**
TOTAL MANAGERS AND STAFF	**55 062**	**55 678**	**57 181**	**4 682**	**47 470**	**47 472**	**(2)**	**0%**	**57 181**

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

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

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

FINANCIAL IMPLICATIONS

None

STAFF IMPLICATIONS

None

ANNEXURE

- Annexure A: Schedule C Report – April 2026.

RECOMMENDATION

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

SUBMITTED FOR NOTING