



**MID-YEAR BUDGET
AND PERFORMANCE
ASSESSMENT REPORT**

**2025 – 2026
FINANCIAL
YEAR**

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COMPILATION AND REVIEW



Mr LL Juju
IDP/ PMS MANAGER

23 January 2026
Date

MUNICIPAL MANAGER'S QUALITY CERTIFICATE


I, LAWRENCE MAMBILA, the Municipal Manager of the Great Kei Municipality, hereby certify that this MID TERM REPORT (JULY – DEC) for the 2025/2026 FINANCIAL YEAR has been prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.


Mr. L. N Mambila
Municipal Manager

 January 2026
Date

RECIPT BY THE MAYOR

I, N.W. TEKILE, the Mayor of the Great Kei Municipality, hereby accept the MID TERM REPORT (JULY – DEC) for the 2025/2026 FINANCIAL YEAR as prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.



C/r. N.W. Tekile
MAYOR

23 January 2026
Date

PART 1:

1.1 Mayor's Report

This new Council of the Great Kei Municipality came into office after the 01st November 2021 elections, it was armed with the critical electoral mandate of addressing economic imbalances, unemployment, providing access to basic life sustaining goods and services as well as the broader development of the municipal area.

Through the development and adoption of the Integrated Development Plan for the Great Kei Municipality, as well as other concerted and sustained programmes of action of Council, this municipality has managed to deliver services and implement its programmes in terms of the Council approved budget, over the Mid Term PMS report for the 2025/26 financial year.

Although some accomplishments can be evidenced in certain areas, we recognise that multitudes of challenges still face our municipality and consequently the communities serviced by this municipality. In relation to this, the financial challenges that face the municipality have forced the institution to adopt a conservative approach to spending. This has meant that other programmes had to be delayed and others postponed to the next financial year. However, within these constraints, the administration has not compromised delivery of services to bring about quality services to the community.

SUMMARY OF THE PREVIOUS YEAR'S ANNUAL REPORT

Performance against budgets

The following table shows the operating budget versus actual for the 2023/2024 as well as the 2024/2025 financial year.

	Actual 2023/2024	Actual 2024/2025	Final Budget 2024/2025
Operating Income	155 138 232	173 321 610	130 316 325
Operating Expenditure	113 410 647	125 134 517	139 440 673

The operating income has increased from R155,1 million to R173,3 million audited actual for the 2023/2024 & audited actual 2024/2025 financial years.

The operating expenditure has decreased from R113,4, 1 million to R125, 1 million. The following factors has direct impact on the increase of operating expenditure: increase in depreciation cost due to procurement of additional assets, appointments in vacant positions and also the increase in Eskom bulk expenditure due to high NERSA approved tariffs in relation to electricity supply.

Capital Budget spent.

The following table shows the Capital budget versus actual for the 2023/2024 as well as the 2024/2025 financial year

	Final Budget	Actual
2023/24	76 697 116	38 632 613
2024/25	57 083 621	50 944 515

The variance between budget versus actual was due to the Provincial Grants approved between the province and the related provincial departments:

The municipality had signed an MOU mid-year of 2022/23 financial year for the construction of surfaced (R349 to Haga-Haga and Kei Mouth to ferry) roads but due to unconfirmed cash flows at the planning stage the budgeted amounts were higher than the actual expenditure. In 2023/2024 financial year the project could not progress at an acceptable level due to delays on the final approval of designs by the funder. During the period ending December 2025, the municipality has received the final designs for the

Kei Moth to Ferry Road and initiated the procurement processes for the contractor with construction planned to take place during the third quarter of the 2025/26 financial year.

REMEDIAL ACTION TAKEN ON AUDIT OUTCOMES OF PRIOR YEAR

The municipality received an unqualified audit opinion for the 2024/2025 financial year with no material findings (clean audit opinion).

MID-YEAR BUDGET PERFORMANCE ASSESSMENT

The following table reflects the consolidated overview of the budget performance assessment as at 31 December 2025:

	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	YTD Variance	YTD variance %
Operating Income	152 329 863	152 329 863	76 119 486	82 579 081	6 459 595	8%
Operating Expenditure	(132 968 165)	(132 439 217)	(65 143 440)	(62 661 470)	(2 481 970)	(4%)
Surplus/Deficit	19 361 698	19 890 646	10 976 046	22 917 611	3 977 625	17%
Capital expenditure	45 276 873	81 571 299	34 216 396	25 913 569	8 302 827	24%

The municipality will have to revise the budget during February 2026 due to variances in Revenue (e.g. Property Rates variance of R8.7 million and variance on electricity service of R1.3 million) and Operating Expenditure e.g. Adjustment for additional service delivery assets.

1.2 Legal basis

In terms of Section 53 (1) of the Municipal Finance Management Act of 2003 (MFMA), the mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.

Annual performance agreements as required in terms of section 57(1)(6) of the Municipal Systems Act for the municipal manager and all senior managers must also be concluded and they must be linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan.

The SDBIP and these performance agreements therefore give effect to the Integrated Development Plan (IDP) and budget of the municipality in ensuring that the execution of the budget, performance of senior management and achievement of the strategic objectives set by the Council are monitored.

The MFMA stipulates general responsibilities of Mayors. Section 52 (d) of the Act requires that a Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality.

1.3 Resolutions

- 1.3.1 That the MID-YEAR PERFORMANCE AND BUDGET ASSESSMENT REPORT for the FIRST half of THE 2025/2026 FINANCIAL YEAR on the implementation of the budget and financial affairs of the municipality be noted and approved.
- 1.3.2 That the Report of the Municipal Manager to the Mayor of the Great Kei Local Municipality on the assessment carried out in terms of section 72 of the MFMA be noted.
- 1.3.3 That the Mayor, in terms of section 54(1) (f) of the MFMA, submits the report to the Council not later than 31st January 2026.
- 1.3.4 That the Mayor, in terms of section 54(2)(a)(ii) of the MFMA, tables an Adjustments Budget as contemplated in section 28(a), (b), (d) and (f) of the MFMA.
- 1.3.5 That the Adjustments Budget, in terms of section 23 of the Municipal Budget and Reporting regulations 393 of 2009, be tabled in the Municipal Council not later than 28 February 2026.

📌 = Target achieved and or exceeded (> 90). 📌 = target not achieved (< 74). 📌 = information not yet available. 📌 = significant progress (75 - 90%) has been achieved. 📌 = No target was set for the quarter in the approved SDBIP

1.4 Overall performance of the Municipality per Directorate

The table below illustrates the summary of overall performance of the Municipality for the Mid-Term Performance Report for 2025/2026 FY. This means that it is a tabulation of the total number of targets set by all directorates combined, which then gives a picture of how the municipality has performed. NB: Analysis report of the Quarter is based on five Directorates i.e. OMM/ Strategic Services, Technical Services, Community Services, Finance and Corporate Services.

KPA	ANALYSIS						Comments on non-achieved targets	
	No. of Targets set		No. of Targets achieved		No. of Targets not achieved			%
	Quarter 1	Quarter 2	Quarter 1	Quarter 2	Quarter 1	Quarter 2		
Service Delivery and Infrastructure Provision	14	14	12	09	2	5	64%	<ul style="list-style-type: none"> The 0% construction of 3.5 kms gravel road at (Mangokela Internal streets) delayed due to Municipal budget Constraint The Planning phase & designs Procurement of construction of 3.7 km roads to be surfaced at Kei Mouth Internal Streets has not been completed, due to contractual matters between GKM and service providers that still have to be resolved 15 % Construction progress (surfaced) of 15 km of Haga-Haga were delayed due to land acquisition There were delays in the approval of WLA of 15 % Construction progress (surfaced) 1,3 km of Kei Mouth Ferry Road Disaster management projects were delayed by the Appointment of Reconstruction of Morgan's Bay Internal Street
	11	11	10	8	1	3	72%	
Local Economic Development								<ul style="list-style-type: none"> Draft SDF could not be achieved due to Maps still outstanding (Need assistance from the GIS unit to complete maps)
Financial Management and Viability	8	11	6	10	2	1	75%	<ul style="list-style-type: none"> The Municipality created 14 Jobs instead of 30 submitted for review after some indigent beneficiaries had managed to be electrified and no longer requiring (paraffin)
Institutional Development and Municipal Transformation	12	12	12	12	0	0	100%	<ul style="list-style-type: none"> None
Good Governance	10	10	09	10	01	0	90%	<ul style="list-style-type: none"> None

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and Public participation									
Total	58	49	9	84%					

The institutional performance in the 2nd Quarter has increased by **1%** compared to **83%** of the 2024/25 Mid-term performance. Overall Performance is **84%**.

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PART 2-FINANCE

EXECUTIVE SUMMARY

The mid-year review has been prepared in terms of the municipal budget and reporting regulations (as per prescribed formats).

2.1 Operating Budget

The council's Statement of Financial Performance for the first 6 months ending 31 December 2025 was produced and it depicts the following financial information. Below are the explanations of the variances greater than 10% versus the budget.

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EC123 Great Kei - Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)-M06 December

R thousands	Description	Ref	2024/25		Budget Year 2025/26					YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YearTD budget			
14 081	Revenue		14 081	13 830	13 830	1 396	8 291	6 915	1 376	20%	13 830	
	Exchange Revenue											
	Service charges - Electricity											
	Service charges - Water											
	Service charges - Waste Water Management		4 143	4 061	503	2 977	2 030	947	47%	4 061		
	Service charges - Waste management		1 035	1 185	40	353	593	(240)	-40%	1 185		
	Sale of Goods and Rendering of Services		422	705		224	352	(128)	-36%	705		
	Agency services											
	Interest		1 125	1 126	128	703	563	140	25%	1 126		
	Interest earned from Receivables		6 525	6 733	567	2 781	3 367	(865)	-17%	6 733		
	Interest from Current and Non Current Assets											
	Dividends											
	Rent on Land		375	214	18	93	107	(14)	-13%	214		
	Rental from Fixed Assets		984	2 906	66	508	1 453	(945)	-65%	2 906		
	Licence and permits											
	Special rating levies		147	53	5	624	27	798	3009%	53		
	Operational Revenue		35 180	54 888	3 985	18 702	27 444	(8 742)	-32%	54 888		
	Property rates											
	Surcharges and Taxes		710	200	61	198	100	98	96%	200		
	Fines, penalties and forfeits											
	Licence and permits		60 484	61 753	19 140	45 174	30 331	14 843	48%	60 753		
	Transfers and subsidiaries - Operational		4 947	5 676	490	1 764	2 838	(1 074)	-38%	5 676		
	Interest											
	Fuel Levy											
	Operational Revenue		(193)									
	Gains on disposal of Assets		(1 678)									
	Other Gains											
	Discontinued Operations											
	Total Revenue (excluding capital transfers and contributions)		128 287	153 330	152 330	26 398	82 892	76 119	6 473	9%	152 330	

2.1.1 Revenue by Source:

Electricity: There is a variance of R1.3 million that will be adjusted accordingly. As of December 2025, the distribution losses are 22%, in the first quarter the municipality procured additional prepaid meters to enhance electricity revenue.

Service charges refuse: There is a variance of R947 thousand, the charges are more than what was anticipated, an adjustment will be made on refuse services. The municipality is in the process of implementing cost reflective tariffs.

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Agency services: There is a variance of R128 thousand, the revenue is less than what was anticipated, 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, an adjustment will be made on agency services.

License and permits: There is a variance of R128 thousand, the revenue is less than what was anticipated, 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, an adjustment will be made on license and permits.

Property Rates: There is a variance of R8.7 million that will be adjusted accordingly, this is the largest source of the own revenue sources of the municipality. The municipality will ensure proper implementation of the credit control policy.

Fines, penalties & forfeits: There is variance of R97 thousand more than what was anticipated, in the prior year the municipality procured additional service delivery assets to assist the traffic department. This line item will be adjusted accordingly.

Interest earned – investments: Interest earned on this line item is less than what was anticipated, however there is an anticipation that performance on this line item will improve.

Other revenue: This item includes building plan fees, clearance fees, burial, and cemetery fees.

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Employee related cost: The variance of R183 thousand is still within the budgeted amount however it is anticipated that this line item will increase due to the appointment of new staff. Employee related costs with the inclusion of remuneration of councillors is the major cost of the operational expenditure as mentioned above at 50% of the total operational expenditure. This is above the norm of 25% - 40%. Adjustment will be made.

Bulk Purchases: The variance is R1.1 million actual charges from Eskom are more than budgeted. This item will be considered for adjusted considering seasonal fluctuations (peak periods).

Debt impairment: There is no movement on this line item, it is anticipated that impairment will be affected at year-end.

Depreciation & asset impairment: The item has moved during the year, however there is a variance of R1.3 million. Additional assets have been procured in the first and second quarter of the financial year. Adjustment will be made.

General/Other Expenses: This item includes municipal electricity consumption, telephone usage, municipal stationery and publicity costs, fuel for municipal fleet, insurance, maintenance of municipal buildings & equipment leasing. The variance is at R646 thousand, and it will reduce as year progresses.

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2.2 Capital Budget

EC123 Great Kei - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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										
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	1 507	2 452	-	2 464	1 539	925	60%	2 452
Vote 2 - Directorate: Budget and Treasury		(12)	-	170	-	9	57	(48)	-65%	170
Vote 3 - Directorate: Corporate Services		-	-	170	170	170	43	128	300%	170
Vote 4 - Directorate: Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Directorate: Technical Service & Community Services		4 970	11 783	10 505	308	7 422	6 649	773	12%	10 505
Vote 6 - Municipal Manager-Aiding		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	4 958	13 290	13 356	478	10 064	8 287	1 777	21%	13 356
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Directorate: Budget and Treasury		3 253	359	359	-	113	180	(67)	-37%	359
Vote 3 - Directorate: Corporate Services		264	839	869	-	292	402	(120)	-30%	869
Vote 4 - Directorate: Strategic Services		6 122	1 102	653	-	582	163	418	256%	653
Vote 5 - Directorate: Technical Service & Community Services		36 330	29 687	66 334	3 457	14 674	25 185	(10 311)	-41%	66 334
Total Capital single-year expenditure	4	45 988	31 987	68 215	3 457	15 649	25 930	(10 888)	-39%	68 215
Total Capital Expenditure		50 946	45 277	81 571	3 935	25 914	34 216	(8 383)	-24%	81 571
Capital Expenditure - Functional Classification										
Governance and administration		3 563	1 198	1 568	178	573	681	(108)	-16%	1 568
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3 503	1 198	1 568	170	573	681	(108)	-16%	1 568
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		834	543	578	-	-	228	(228)	-100%	578
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		834	543	570	-	-	228	(228)	-100%	570
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 198	32 377	58 135	2 993	18 148	25 897	(6 943)	-28%	58 135
Planning and development		6 122	1 102	653	-	582	163	418	256%	653
Road transport		39 086	31 275	57 482	2 993	17 567	24 934	(7 367)	-30%	57 482
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 418	11 158	21 298	772	7 193	8 211	(1 018)	-12%	21 298
Energy sources		297	8 888	17 583	772	5 124	6 618	(1 494)	-23%	17 583
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 130	2 271	3 715	-	2 069	1 593	476	30%	3 715
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50 946	45 277	81 571	3 935	25 914	34 216	(8 383)	-24%	81 571
Funded by:										
National Government		32 519	24 890	50 107	1 250	20 030	21 914	(1 885)	-9%	50 107
Provincial Government		257	8 696	8 796	-	-	4 373	(4 373)	-100%	8 796
Distric Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		7 815	-	9 565	-	-	2 391	(2 391)	-100%	9 565
Transfers recognised - capital		49 591	33 585	68 468	1 250	20 030	28 679	(8 649)	-39%	68 468
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		10 353	11 691	13 103	2 685	5 884	5 538	346	6%	13 103
Total Capital Funding		50 946	45 277	81 571	3 935	25 914	34 216	(8 383)	-24%	81 571

- The Capital Budget's balance measured against the SDBIP expected spending for the first 6 months ending December 2025 depicts the following:
- On capital Expenditure the movement is at R25.9 million, variance being R8.3 million, less than what was anticipated. The contributing factor is due to delays in the Department of Transport

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project and also delays on the appointment of Mangqukela internal streets, however, it should be noted that various projects are underway and payments to be made for work done will reflect in subsequent months.

2.3 Cash Flow Projections:

Below is the cash flow projection for the six months ending 31 December 2025 after taking into consideration the current actual figures from July to December 2025 versus the budgeted figures:

EC123 Great Kei - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	41 166	41 166	51	338	20 583	(20 245)	-98%	41 166
Service charges		-	18 938	18 938	784	4 716	9 469	(4 752)	-50%	18 938
Other revenue		-	18 724	18 724	1 023	10 361	9 362	999	11%	18 724
Transfers and Subsidies - Operational		-	59 996	59 996	22 275	63 814	29 998	33 816	113%	59 996
Transfers and Subsidies - Capital		-	39 267	39 267	-	59 541	19 634	39 907	203%	39 267
Interest		-	6 734	6 734	-	-	3 367	(3 367)	-100%	6 734
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(94 585)	(115 915)	(115 915)	(17 958)	(94 983)	(49 047)	45 936	-94%	(115 915)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(94 585)	68 910	68 910	6 175	43 788	43 365	(422)	-1%	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)	(4 686)	(33 276)	(26 034)	7 241	-28%	(52 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(52 068)	(52 068)	(4 686)	(33 276)	(26 034)	7 241	-28%	(52 068)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-
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	1 488	10 512	17 331			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	1 488	94 624	64 775			100 953

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2.4. In-year Budget Statements

EC123 Great Kei - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Financial Performance									
Property rates	35 180	54 888	54 888	3 985	18 702	27 444	(8 742)	-32%	54 888
Service charges	18 224	17 891	17 891	1 859	11 268	8 945	2 323	26%	17 891
Investment revenue	6 525	6 733	6 733	567	2 781	3 367	(585)	-17%	6 733
Transfers and subsidies - Operational	60 484	61 753	60 753	19 140	45 174	30 331	14 843	0	60 753
Other revenue	7 874	12 065	12 065	807	4 657	6 032	(1 375)	-23%	12 065
Total Revenue (excluding capital transfers and contributions)	128 287	153 330	152 330	26 368	82 592	78 119	4 473	6%	152 330
Employee costs	55 062	55 678	55 281	4 974	28 185	28 369	(183)	-1%	55 281
Remuneration of Councilors	5 923	5 738	5 788	482	2 894	2 885	8	0%	5 788
Depreciation and amortisation	18 956	20 648	18 040	-	6 678	8 034	(1 357)	-17%	18 040
Interest	1 329	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	14 789	16 555	17 131	1 285	10 467	9 275	1 192	13%	17 131
Transfers and subsidies	-	450	800	-	-	340	(340)	-100%	800
Other expenditure	29 411	33 659	34 399	2 128	14 451	15 239	(788)	-1%	34 399
Total Expenditure	125 481	132 968	132 439	8 869	62 675	65 143	(2 468)	-4%	132 439
Surplus/Deficit	2 806	20 362	19 891	17 529	19 917	10 978	8 941	81%	19 891
Transfers and subsidies - capital (monetary allocations)	39 766	39 267	79 267	992	25 403	33 501	(8 097)	-24%	79 267
Transfers and subsidies - capital (in-kind)	3 500	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers & contributions	40 072	59 629	99 158	18 521	45 321	44 477	844	2%	99 158
Share of surplus / deficit of associate	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	40 072	59 629	99 158	18 521	45 321	44 477	844	2%	99 158
Capital expenditure & funds sources									
Capital expenditure	50 845	45 277	81 571	3 935	25 914	34 218	(8 303)	-24%	81 571
Capital transfers recognised	40 591	33 585	68 468	1 250	20 030	28 679	(8 649)	-30%	68 468
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 553	11 691	13 103	2 685	5 884	5 538	346	6%	13 103
Total sources of capital funds	50 845	45 277	81 571	3 935	25 914	34 218	(8 303)	-24%	81 571
Financial position									
Total current assets	107 723	88 817	88 817	-	120 962	-	-	-	88 817
Total non-current assets	394 828	486 556	522 860	-	419 924	-	-	-	522 860
Total current liabilities	76 678	12 061	12 061	-	64 028	-	-	-	12 061
Total non-current liabilities	32 519	20 789	20 789	-	32 519	-	-	-	20 789
Community wealth Equity	353 218	-	-	-	399 814	-	-	-	-
Cash flows									
Net cash from (used) operating	(94 585)	68 910	68 910	6 175	(11 731)	43 365	55 097	127%	68 910
Net cash from (used) investing	-	(52 068)	(52 068)	(4 686)	(33 276)	(26 034)	7 241	-28%	(52 068)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(23 937)	64 285	64 285	1 488	39 105	64 775	25 670	40%	100 953
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 771	2 772	3 017	3 684	4 633	2 063	1 832	61 160	87 933
Creditors Age Analysis									
Total Creditors	4 650	71	38	-	-	-	430	15 407	20 597

👍 = Target achieved and or exceeded (> 90), 👎 = target not achieved (< 74), 📄 = information not yet available, 🏆 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

EC123 Great Kei - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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 - Functional										
<i>Governance and administration</i>		119 277	134 036	163 036	24 592	76 311	78 135	(1 825)	-2%	163 036
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		119 277	134 036	163 036	24 592	76 311	78 135	(1 825)	-2%	163 036
<i>Community and public safety</i>		3 167	4 038	5 038	144	2 233	2 473	(240)	-10%	5 038
Community and social services		1 360	977	1 977	54	1 402	943	459	49%	1 977
Public safety		1 598	3 061	3 061	73	738	1 531	(792)	-52%	3 061
Housing		209	-	-	18	93	-	93	#DIV/0!	-
<i>Economic and environmental services</i>		25 312	25 673	36 673	157	11 250	15 586	(4 336)	-28%	36 673
Planning and development		670	1 471	1 471	15	242	735	(493)	-67%	1 471
Road transport		24 642	24 202	35 202	142	11 008	14 851	(3 843)	-26%	35 202
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		23 797	28 850	26 850	2 497	18 201	13 425	4 776	36%	26 850
Energy sources		14 439	21 982	21 982	1 827	14 648	10 991	3 657	33%	21 982
Waste management		9 359	6 869	4 869	670	3 553	2 434	1 119	46%	4 869
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	171 533	192 597	231 997	27 390	107 996	109 620	(1 625)	-1%	231 997
Expenditure - Functional										
<i>Governance and administration</i>		56 062	59 806	58 666	3 450	27 436	27 575	(139)	-1%	58 666
Executive and council		5 978	5 738	5 788	494	2 942	2 885	57	2%	5 788
Finance and administration		50 083	54 068	52 878	2 956	24 493	24 689	(196)	-1%	52 878
<i>Community and public safety</i>		10 987	9 805	9 635	850	4 361	4 599	(238)	-5%	9 635
Community and social services		3 953	776	746	42	393	321	72	22%	746
Public safety		7 033	9 029	8 889	808	3 968	4 278	(310)	-7%	8 889
<i>Economic and environmental services</i>		31 917	28 978	27 589	2 192	13 887	14 617	(731)	-5%	27 589
Planning and development		14 312	15 410	16 070	1 145	6 222	7 616	(1 395)	-18%	16 070
Road transport		17 604	13 568	11 519	1 047	7 665	7 001	664	9%	11 519
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		26 791	34 379	36 550	2 377	16 991	18 352	(1 361)	-7%	36 550
Energy sources		18 073	20 793	22 864	1 591	12 578	11 811	767	6%	22 864
Waste management		8 717	13 586	13 686	786	4 414	6 541	(2 128)	-33%	13 686
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	125 755	132 968	132 439	8 869	62 675	65 143	(2 469)	-4%	132 439
Surplus/ (Deficit) for the year		45 798	59 629	99 158	18 521	45 321	44 477	844	0.01897378	99 158

🟢 = Target achieved and or exceeded (> 90) 🟡 = target not achieved (< 74) 🟠 = information not yet available. 🟣 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

EC123 Great Kei - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2024/25		Budget Year 2025/26						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	209	1	1	18	94	1	93	15819.6%	1
Vote 2 - Directorate: Budget and Treasury		122 341	134 036	163 036	24 647	80 190	78 135	2 055	2.6%	163 036
Vote 3 - Directorate: Corporate Services		89	-	-	-	-	-	-	-	-
Vote 4 - Directorate: Strategic Services		670	1 471	1 471	15	242	735	(493)	-67.1%	1 471
Vote 5 - Directorate: Technical Services & Community Services		48 243	57 089	67 089	2 711	27 470	30 749	(3 279)	-10.7%	67 089
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	231 597	27 390	107 996	109 620	(1 625)	-1.5%	231 597
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	-	-	10	-	-	4	(4)	-100.0%	10
Vote 2 - Directorate: Budget and Treasury		44 870	42 956	41 766	2 196	20 216	19 402	815	4.2%	41 766
Vote 3 - Directorate: Corporate Services		5 150	11 112	11 112	760	4 277	5 288	(1 011)	-19.1%	11 112
Vote 4 - Directorate: Strategic Services		20 382	21 197	21 867	1 639	9 189	10 522	(1 333)	-12.7%	21 897
Vote 5 - Directorate: Technical Services & Community Services		55 354	57 703	57 655	4 274	28 992	29 928	(936)	-3.1%	57 655
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	129 755	132 968	132 439	8 869	62 675	65 143	(2 469)	-3.8%	132 439
Surplus/ (Deficit) for the year	2	45 798	59 629	99 158	18 521	45 321	44 477	844	1.9%	99 158

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 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	13 830	1 412	8 307	6 915	1 392	20%	13 830
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste Management		4 143	4 061	4 061	492	2 966	2 030	936	46%	4 061
Sale of Goods and Rendering of Services		1 035	1 185	1 185	40	353	593	(240)	-40%	1 185
Agency services		422	705	705	-	224	352	(128)	-36%	705
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 125	1 126	1 126	128	703	563	140	25%	1 126
Interest from Current and Non Current Assets		6 525	6 733	6 733	567	2 781	3 367	(585)	-17%	6 733
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		375	214	214	21	96	107	(11)	-10%	214
Licence and permits		984	2 906	2 906	66	508	1 453	(945)	-65%	2 906
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		147	53	53	5	824	27	798	3000%	53
Non-Exchange Revenue										
Property rates		35 180	54 888	54 888	3 967	18 685	27 444	(8 760)	-32%	54 888
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		710	200	200	60	197	100	97	97%	200
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		60 484	61 753	60 753	19 136	45 171	30 331	14 840	49%	60 753
Interest		4 947	5 676	5 676	490	1 764	2 838	(1 074)	-38%	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	152 330	26 385	82 579	76 119	6 460	8%	152 330
Expenditure By Type										
Employee related costs		55 062	55 678	56 281	4 974	28 186	28 369	(183)	-1%	56 281
Remuneration of councillors		5 923	5 738	5 788	482	2 894	2 885	8	0%	5 788
Bulk purchases - electricity		14 597	15 497	15 147	1 275	9 549	8 434	1 115	13%	15 147
Inventory consumed		192	1 059	1 985	9	919	841	77	9%	1 985
Debt impairment		-	5 000	5 000	-	-	2 500	(2 500)	-100%	5 000
Depreciation and amortisation		18 966	20 848	18 040	-	6 678	8 034	(1 357)	-17%	18 040
Interest		1 329	-	-	-	-	-	-	-	-
Contracted services		8 078	8 393	8 401	841	3 715	3 663	51	1%	8 401
Transfers and subsidies		-	450	800	-	-	340	(340)	-100%	800
Irrecoverable debts written off		5 002	-	-	-	-	-	-	-	-
Operational costs		17 653	20 306	20 998	1 274	10 722	10 076	646	6%	20 998
Losses on Disposal of Assets		337	-	-	-	-	-	-	-	-
Other Losses		(1 059)	-	-	-	-	-	-	-	-
Total Expenditure		125 481	132 968	132 439	8 856	62 661	65 143	(2 482)	-4%	132 439
Surplus/(Deficit)		2 806	20 362	19 891	17 529	19 918	10 976	8 942	0	19 891
Transfers and subsidies - capital (monetary allocations)		39 766	39 267	79 267	992	25 403	33 501	(8 097)	(0)	79 267
Transfers and subsidies - capital (in-kind)		3 500	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		46 072	59 629	99 158	18 521	45 321	44 477	844	0	99 158
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		46 072	59 629	99 158	18 521	45 321	44 477	844	0	99 158
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		46 072	59 629	99 158	18 521	45 321	44 477	844	0	99 158
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		46 072	59 629	99 158	18 521	45 321	44 477	844	0	99 158

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EC123 Great Kei - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

EC123 Great Kei - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2024/25		Budget Year 2025/26					Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	1 507	2 452	-	2 464	1 530	925	60%	2 452
Vote 2 - Directorate: Budget and Treasury		(13)	-	170	-	9	57	(48)	-85%	170
Vote 3 - Directorate: Corporate Services		-	-	170	170	170	43	128	300%	170
Vote 4 - Directorate: Strategic Services		-	-	-	-	-	-	-	-	-
Vote 5 - Directorate: Technical Service & Community Services		4 970	11 783	10 565	308	7 422	6 649	773	12%	10 565
Vote 6 - Municipal Manager Acting		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	4 956	13 290	13 356	478	10 064	8 287	1 777	21%	13 356
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Directorate: Budget and Treasury		3 253	359	359	-	113	180	(67)	-37%	359
Vote 3 - Directorate: Corporate Services		294	809	809	-	262	402	(120)	-30%	809
Vote 4 - Directorate: Strategic Services		6 122	1 102	653	-	582	163	418	256%	653
Vote 5 - Directorate: Technical Service & Community Services		36 330	29 687	66 334	3 457	14 674	25 165	(10 311)	-41%	66 334
Total Capital single-year expenditure	4	45 998	31 987	68 215	3 457	15 649	25 930	(10 008)	-39%	68 215
Total Capital Expenditure		58 946	45 277	81 571	3 935	25 914	34 216	(8 303)	-24%	81 571
Capital Expenditure - Functional Classification										
Governance and administration		3 583	1 198	1 568	178	573	681	(108)	-16%	1 568
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3 508	1 198	1 568	170	573	681	(108)	-16%	1 568
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		834	543	578	-	-	228	(228)	-100%	578
Community and social services		-	-	-	-	-	-	-	-	-
Sports and recreation		-	-	-	-	-	-	-	-	-
Public safety		834	543	578	-	-	228	(228)	-100%	578
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 198	32 377	58 135	2 993	18 148	25 697	(6 543)	-28%	58 135
Planning and development		6 122	1 102	653	-	582	163	418	256%	653
Road transport		38 086	31 275	57 482	2 893	17 567	24 534	(7 367)	-30%	57 482
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 418	11 158	21 298	772	7 193	8 211	(1 018)	-12%	21 298
Energy services		297	8 888	17 583	772	5 124	6 618	(1 494)	-23%	17 583
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 150	2 271	3 715	-	2 069	1 593	476	30%	3 715
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	58 946	45 277	81 571	3 935	25 914	34 216	(8 303)	-24%	81 571
Funded by:										
National Government		32 519	24 890	50 107	1 250	20 030	21 514	(1 885)	-9%	50 107
Provincial Government		257	8 696	8 796	-	-	4 373	(4 373)	-100%	8 796
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Dep'tem Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		7 815	-	9 565	-	-	2 391	(2 391)	-100%	9 565
Transfers recognised - capital		48 991	33 585	68 468	1 250	28 930	28 679	(8 648)	-30%	68 468
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		10 353	11 691	13 103	2 685	5 884	5 538	346	6%	13 103
Total Capital Funding		58 946	45 277	81 571	3 935	25 914	34 216	(8 303)	-24%	81 571

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 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Table C6 Monthly Budget Statement - Financial Position - M06 December

EC123 Great Kei - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25		Budget Year 2025/26		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		84 112	64 285	64 285	94 624	64 285
Trade and other receivables from exchange transactions		8 873	13 831	13 831	11 519	13 831
Receivables from non-exchange transactions		3 817	2 894	2 894	3 073	2 894
Current portion of non-current receivables		41	-	-	41	-
Inventory		-	-	-	-	-
VAT		10 897	7 664	7 664	11 722	7 664
Other current assets		(18)	143	143	(18)	143
Total current assets		107 723	88 817	88 817	120 962	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	449 297	344 489	449 297
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		36	36	36	36	36
Intangible assets		339	352	522	336	522
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	522 860	419 924	522 860
TOTAL ASSETS		502 551	575 382	611 677	540 885	611 677
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		375	(392)	(422)	407	(422)
Trade and other payables from exchange transactions		54 772	10 660	10 660	49 041	10 660
Trade and other payables from non-exchange transactions		9 192	-	(0)	250	(0)
Provision		2 930	3 510	3 510	2 930	3 510
VAT		9 609	(1 688)	(1 688)	11 400	(1 688)
Other current liabilities		-	-	-	-	-
Total current liabilities		76 878	12 091	12 061	64 028	12 061
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	32 850	96 546	32 850
NET ASSETS	2	393 154	542 502	578 826	444 339	578 826
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		353 216	-	-	399 014	-
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	353 216	-	-	399 014	-

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 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Table C7 Monthly Budget Statement - Cash Flow - M06 December

EC123 Great Kei - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 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	51	338	20 583	(20 245)	-98%	41 166
Service charges		-	18 938	18 938	784	4 716	9 469	(4 752)	-50%	18 938
Other revenue		-	18 724	18 724	1 023	10 361	9 362	999	11%	18 724
Transfers and Subsidies - Operational		-	59 996	59 996	22 275	63 814	29 998	33 816	113%	59 996
Transfers and Subsidies - Capital		-	39 267	39 267	-	59 541	19 634	39 907	203%	39 267
Interest		-	6 734	6 734	-	-	3 367	(3 367)	-100%	6 734
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(94 585)	(115 915)	(115 915)	(17 958)	(94 983)	(49 047)	45 936	-94%	(115 915)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(94 585)	68 910	68 910	6 175	43 788	43 365	(422)	-1%	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)	(4 686)	(33 276)	(26 034)	7 241	-28%	(52 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(52 068)	(52 068)	(4 686)	(33 276)	(26 034)	7 241	-28%	(52 068)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing long-term financing		-	-	-	-	-	-	-	-	-
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	1 488	10 512	17 331			16 841
Cash/cash equivalents at beginning		70 646	47 444	47 444	-	84 112	47 444			84 112
Cash/cash equivalents at month/year end		(23 937)	64 285	64 285	1 488	94 624	64 775			100 953

✔ = Target achieved and or exceeded (> 90%)
 ⚠ = information not yet available
 ✘ = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

The municipality is owed a total amount of R86.5 million (December 2024: R84 million), the biggest portion of R63 million owed by households. The organs of the state owe R10.4 million. Commercial debtors are sitting at R4.1 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. The total debtor's age analysis has increased when compared to December 2024 age analysis which amounted to R84 million, this is due to implementation of the new general valuation roll.

EC123 Great Kei - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25											Total over 90 days	Actual Budgets Written Off against Debtors	Impairment - Bad Debts I.L.O. Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total						
RECEIVABLES																
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 476	456	478	478	482	423	422	4 851	9 068	6 656	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 373	1 979	2 273	2 368	3 834	1 471	1 349	49 939	70 177	59 551	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	501	250	266	248	236	167	161	6 369	8 642	7 182	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	11	0	-	-	-	-	-	-	12	-	-	-	-	-	-
Receivables from Other Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables unauthorised, regular, business and miscellaneous expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	1	-	0	-	3	-	2	16	-	-	-	-	-	-
Total By Income Source	2600	8 771	2 772	3 017	3 684	4 633	2 063	1 832	61 160	87 833	73 373	-	-	-	-	-
2024/25 - totals only		89 6114	29 5338	22 3600	21 96737	39 64671	17 92631	20 16050	638 60683	84 638	72 823	0	0	0	0	0
Debtors Age Analysis By Customer Group																
Organs of State	2000	1 202	506	484	538	1 141	484	473	9 235	14 065	11 871	-	-	-	-	-
Commercial	2300	640	144	126	200	188	104	86	2 500	4 723	3 610	-	-	-	-	-
Households	2400	6 625	2 007	2 374	2 507	3 266	1 461	1 200	48 693	68 573	57 488	-	-	-	-	-
Other	2500	104	35	31	29	27	34	12	392	572	404	-	-	-	-	-
Total By Customer Group	2600	8 771	2 772	3 017	3 684	4 633	2 063	1 832	61 160	87 833	73 373	-	-	-	-	-

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 = information not yet available.
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 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

R thousands	Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)	
			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			
Creditors Age Analysis By Customer Type													
	Bulk Electricity	0100	1 467	-	-	-	-	-	-	-	-	1 467	1 550
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	2 738	71	32	-	-	-	-	430	8 916	12 186	9 685
	Auditor-General	0800	191	-	-	-	-	-	-	-	-	191	561
	Other	0900	255	-	7	-	-	-	-	-	6 451	6 753	7 975
	Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	4 650	71	38	-	-	-	-	430	15 407	28 587	19 782

The Municipality's top creditors as December are as follows:

Supplier Name	Total
Amathole - EC District Municipality	R7 497 965.88
Compensation Fund	R6 392 531.99
ESKOM	R1 466 544.03
SARS - PAYE	R791 177.88
MKJ 360	R481 960.34
TOTAL TOP CREDITORS	R 16 630 180.10

Other trade creditors amount to R3.9 million, 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.

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 = information not yet available
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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 December 2025, the municipality had a favourable operating bank balance of R 13 922 657.20 and call deposits amounting to R 80.7 million.

EC123 Great Kei - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be received	Partial/ Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
1 Standard Bank	144M	Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	5 620	63	-	-	2 832	8 530
2 Standard Bank	144M	Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	1 002	9	-	-	-	1 041
3 Standard Bank	144M	Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	135	-	-	-	-	135
4 Standard Bank	144M	Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	33 500	365	(3 150)	-	-	30 922
5 Standard Bank	144M	Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	507	0	-	-	30	583
6 Standard Bank	144M	Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	3 341	38	-	-	-	3 388
13 FNB	127M	Call Account	Yes	Variable	6.15	0	0	09 January 2030	5 192	91	-	-	-	5 283
14 FNB	5 Y	Call Account	Yes	Variable	0.09	0	0	30/06/2026	9	0	-	-	-	5
Standard Bank		Deposit/Bank	Yes	Variable	1	0	0	09 January 2030	30 000	812	-	-	-	30 812
Municipality sub-total									79 447	587	(3 150)	-	2 862	80 690
TOTAL INVESTMENTS AND IN	2								79 447	587	(3 150)	-	2 862	80 690

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 N/A = No target was set for the quarter in the approved SDBIP

EC123 Great Kei - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December 2025

EC123 Great Kei - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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:	12									
Operating Transfers and Grants										
National Government		59 588	59 996	58 996	19 030	43 877	29 498	14 379	48.7%	58 996
Equitable Share		55 432	55 269	55 269	18 423	41 452	27 635	13 818	50.0%	55 269
Expanded Public Works Programme Integrated Grant		1 103	2 327	1 327	142	436	663	(227)	-34.2%	1 327
Local Government Financial Management Grant		2 400	2 400	2 400	416	1 695	1 200	495	41.2%	2 400
Municipal Infrastructure Grant		653	-	-	49	294	-	294	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 000	1 000	110	537	455	82	18.1%	1 000
Specify (Add grant description)		-	1 000	1 000	110	537	455	82	18.1%	1 000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		896	757	757	-	757	378	379	100.0%	757
Council for Medical Schemes		-	-	-	-	-	-	-	-	-
National Library South Africa		757	757	757	-	757	378	379	100.0%	757
National Skills Fund		89	-	-	-	-	-	-	-	-
South Africa Housing Fund		49	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	60 484	61 753	60 753	19 140	45 171	30 331	14 840	48.9%	60 753
Capital Transfers and Grants										
National Government		37 156	29 267	58 267	992	25 403	25 751	(347)	-1.3%	58 267
Integrated National Electrification Programme Grant		-	7 312	7 312	360	6 005	3 656	2 349	64.2%	7 312
Municipal Disaster Recovery Grant		16 406	9 080	38 080	632	8 827	15 657	(6 831)	-43.6%	38 080
Municipal Disaster Response Grant		8 968	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		11 783	12 875	12 875	-	10 572	6 438	4 135	64.2%	12 875
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government		610	10 000	10 000	-	-	5 000	(5 000)	-100.0%	10 000
Specify (Add grant description)		610	10 000	10 000	-	-	5 000	(5 000)	-100.0%	10 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		2 000	-	11 000	-	-	2 750	(2 750)	-100.0%	11 000
Government Motor Transport		2 000	-	11 000	-	-	2 750	(2 750)	-100.0%	11 000
Total Capital Transfers and Grants	5	39 766	39 267	79 267	992	25 403	33 501	(8 097)	-24.2%	79 267
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	100 250	101 020	140 020	20 132	70 574	63 832	6 742	10.6%	140 020

EC123 Great Kei - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December 2025

Grants	Allocation	Withheld / Not Provisioned	Amount Received	Amount Spent	Variance	% Over Total Allocation
FMG	2 400 000	-	2 400 000.00	1 694 746.07	705 254	71%
EPWP	1 327 000	-	929 000.00	436 359.00	492 641	33%
DEDEAT	1 000 000	-	1 000 000.00	536 798.57	463 201	54%
INEP	7 312 000	-	4 022 000.00	6 004 699.53	- 1 982 700	82%
OTP Grant	10 000 000	10 000 000	-	-	-	0%
MIG	12 835 000	-	11 072 000.00	10 865 960.82	206 039	85%
MDRG - Roll Over	9 192 099.93	-	-	8 826 603.17	365 497	96%
Totals	44 066 100	10 000 000	19 423 000	28 365 167	249 933	83%

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 N/A = No target was set for the quarter in the approved SDBIP

The table above reflects on grants' expenditures as at December 2025. These amounts are inclusive of VAT.

- The Finance Management Grant's (FMG) year-to-date expenditure is R1.7million 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 R436 thousand for casual work and poverty alleviation projects
- The municipality has received a grant from DEDEAT of R1 million, year-to-date spending is R536 thousand.
- The current year's receipts for INEP grant amount to R4 million and the year-to-date expenditure is R6 million.
- MIG year-to-date expenditure amounts to R10.9 million for capital project implementation and operational costs.
- In the current year the Municipal Disaster Recovery Grant (MDRG) Rollover expenditure amounts to R8.8 million for capital project implementation costs. This funding assists with the reconstruction of roads affected by inclement weather conditions.

5. OTHER SUPPORTING DOCUMENTATION

5.1. Report on revenue collection as at 31 December 2025

The current month's collection rate is 77% (December 2024: 65%):

Collection Rate % of billing; December 2025			
	Billing	Receipts	%
Electricity	1 835 653.83	1 403 801.65	76%
Refuse	624 015.08	369 834.61	59%
Rates	4 413 183.66	3 532 180.25	80%
Property Rental	17 833.09	14 973.94	84%
Total	6 890 685.66	5 320 790.45	77%

Billing VS Collection Per Town

Name of Town/ Farm	Billing	Collection	Collection Current Account	Collection On Older Debt	Collection %
Cintsa	1 720 614.89	1 295 997.51	789 055.26	506 942.25	46%
East London RD (Farms)	447 808.89	364 687.99	216 905.28	147 782.71	48%
Kwelera	645 179.64	372 856.79	251 750.40	121 106.39	39%
Haga Haga	394 697.31	250 175.44	188 830.92	61 344.52	48%
Kei Mouth	662 419.75	383 813.11	286 676.65	97 136.46	43%
Komga	2 020 432.36	954 450.13	398 851.20	555 598.93	20%
Komga RD (Farm)	134 191.54	198 809.48	44 045.95	154 763.53	33%
Morgan's Bay	855 858.80	678 742.09	438 027.45	240 714.64	51%
Tainton	9 482.48	205.14	-	205.14	0%
TOTAL	6 890 685.66	4 499 737.68	2 614 143.11	1 885 594.57	38%

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 N/A = No target was set for the quarter in the approved SDBIP

Alignment of Collection

Amount Collected	Collection On Curr	Collection On Older Debt
4 499 737.68	2 614 143.11	1 885 594.57

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%

Collection On Old Debt - 30 June 2024

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%

Number of Clearances Issued	Total Amount
23	309 935.48
Number of Transferred Accounts to New Ownership	
9	

5.2 Cash and Cash Equivalents as at 31 December 2025.

All the call deposits are highly liquid short-term investments and are held for the purpose of meeting short-term commitments rather than the purpose of earning a return (interest).

The Municipality had a favourable operating bank balance of R13.9 million and call deposits amounting to R80.7 million as at end of December 2025 (total Cash and Cash Equivalents R94.6 mil). The cash and cash equivalents have improved drastically when compared to balance as at December 2024 previous year which was R74.9 million.

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 = target not achieved (< 74%).
 = information not yet available.
 = significant progress (75 - 90%) has been achieved.
 N/A = No target was set for the quarter in the approved SDBIP

SUMMARY OF CALL DEPOSITS/SAVINGS ACCOUNTS: 31 December 2025

INVEST NO	INVESTMENT DESCRIPTION	ACCOUNT NO	BANKING INSTITUTION	BALANCE	INTEREST EARNED TO DATE INCLUDED IN INVESTMENT BALANCE
1	Municipal Infrastructure Grant(MIG)	388529768-402	Standard Bank	8 529 827.74	194 142.48
2	Municipal Systems Improvement Grant(MSIG)	388528672-002	Standard Bank	1 041 476.51	27 850.77
3	Equitable Share	388527544-402	Standard Bank	135 332.22	26 431.45
4	Financial Management Grant (FMG)	388528672-004	Standard Bank	30 922 139.24	1 267 561.15
5	MVR	285973452	Standard Bank	583 354.22	2 539.89
6	EPWP	388523786-002	Standard Bank	3 387 570.54	263 431.41
7	Bus Fixed Maturity Notice	74841787622	First National Bank	5 282 675.77	187 059.63
8	FNB Call Account	62096711843	First National Bank	4 693.56	88.72
9	Notice Account	388523786-003	Standard Bank	30 812 219.18	812 219.18
				80 699 288.98	2 781 324.68

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

6. Remuneration of Councillors

The following expenditure was spent on councillors as per section 66 of the MFMA for the years ended 2024/25 and 2025/26:

	Dec-25	Dec-24
	Actual	Actual
Mayor		
SALARY	341 190.78	361 416.24
TRAVEL ALLOWANCE	113 730.24	108 263.23
CELL ALLOWANCE	23 502.00	23 417.99
	478 423.02	493 096.47
Speaker		
SALARY	272 953.14	289 133.25
TRAVEL ALLOWANCE	90 984.36	86 610.76
CELL ALLOWANCE	23 502.00	23 417.00
	387 439.50	399 161.01
Chief Whip		
SALARY	142 755.36	151 217.28
TRAVEL ALLOWANCE	47 585.10	45 297.72
CELL ALLOWANCE	23 502.00	23 417.00
	213 842.46	219 932.00
Other Councillors		
SALARY	1 184 090.10	1 249 845.02
ALLOWANCES	394 696.50	374 394.36
CELL ALLOWANCE	235 020.00	234 170.00
	1 813 806.60	1 858 409.38
TOTAL COST FOR THE PERIOD	2 893 511.58	2 970 598.86

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

7. Senior Management

The following expenditure was spent on municipal senior management for the periods ended in December 2025 and 2026 respectively:

31 December 2025	Dec-25	Dec-24
REMUNERATION OF MM (L.N.MAMBILA)		
BASIC SALARY	494 730	468 000
TRAVEL ALL	150 000	150 000
HOUSING SUBSIDY	150 000	150 000
BONUS PROVISION	84 000	84 000
PENSION		-
UIF	1 063	1 063
	879 793	853 063
REMUNERATION OF CFO (A .LWANA)		
BASIC SALARY	427 275	405 000
TRAVEL ALL	187 500	187 500
HOUSING SUBSIDY	52 500	52 500
BONUS PROVISION		-
UIF	1 063	1 063
	668 338	646 063
REMUNERATION OF DIRECTOR : TECHNICAL SERV (Z. Petse)		
BASIC SALARY	342 902	-
TRAVEL ALLOWANCE	140 438	-
HOUSING SUBSIDY	56 175	-
BONUS PROVISION	32 769	-
UIF	1 063	-
	573 347	-
REMUNERATION OF DIRECTOR : CORPORATE SERVICES (B.T DOUGLAS)		
BASIC SALARY	347 651	230 536
TRAVEL ALL	157 200	104 800
HOUSING SUBSIDY	44 400	29 600
BONUS PROVISION		-
UIF	1 063	708
	550 313	365 645

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 = target not achieved (< 74%).
 = information not yet available.
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

8. LIQUIDITY MANAGEMENT

The Ratio Analysis report is compiled and serves as a tool to monitor financial performance within the Municipality:

1. Current Ratio

The Ratio is used to assess the Municipality's or Municipal Entity's ability to pay back its Short-term Liabilities (Debt and Payables) with its Short-term Assets (Cash, Inventory, Receivables).

Ratio	Formula	Norm	Results
Current Ratio	Current Assets / Current liabilities	1.5 – 2.1	2.02

2. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)

The Ratio indicates the Municipality's or Municipal Entity's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month. The Ratio is adjusted for Unspent Conditional Grants as the cash is not available for normal Municipal day-to-day operational expenditure but rather reserved for Grant related expenditure.

Ratio	Formula	Norm	Results
Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	1 – 3 Months	18 Months

ASSET MANAGEMNT

3. Capital Expenditure to Total Expenditure

This Ratio is used to assess the level of Capital Expenditure to Total Expenditure, which indicates the prioritisation of expenditure towards current operations versus future capacity in terms of Municipal Services. The results from this ratio should be read together with the results from the analysis of the funding mix for capital expenditure. It is critical that capital expenditure is largely directed toward service delivery infrastructure and not administrative assets.

Ratio	Formula	Norm	Results
Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) × 100	10% – 20%	29%

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 N/A = No target was set for the quarter in the approved SDBIP

4. Impairment of Property, Plant and Equipment and Investment Property and Intangible Assets (Carrying Value)

Asset impairment refers to the loss in future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Ratio	Formula	Norm	Results
Impairment of Property, Plant and Equipment and Investment Property and Intangible Assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/ (Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	0%	0%

5. Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)

The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services.

Ratio	Formula	Norm	Results
Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure / Property, Plant and Equipment and Investment Property (Carrying Value) x 100	8%	0.2%

A ratio below the norm is a reflection that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful assets.

DEBTORS MANAGEMENT

6. Collection rate

The Ratio indicates the collection rate, i.e. level of payments. It measures increases or decreases in Debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written off is taken into consideration.

Ratio	Formula	Norm	Results
Collection rate	Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	95%	92%

7. Bad Debts Written off as % of the Bad Debt Provision

The Ratio compares the value of Bad Debts Written-off on Consumer Debtors to Bad Debts Provided for Consumer Debtors to ensure that the Provision for Bad Debts is sufficient. Municipality should only write-off Bad Debts already provided for and, if the results are less than 100%, it should be ideally due to the recoverability of debtors

Ratio	Formula	Norm	Results
Bad Debts Written off as % of the Bad Debt Provision	Bad Debts Written off (Period under review) / Provision for Bad Debt (Period under review x 100	100%	0%

8. Net Debtors Days

This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for a Municipality or Municipal Entity to receive payment from its Consumers for bills/invoices issued to them for services

Ratio	Formula	Norm	Results
Net Debtors Days	$((\text{Gross Debtors} - \text{Bad Debt Provision}) / \text{Billed Revenue}) \times 365$	30 days	176 days

EXPENDITURE MANAGEMENT

9. Remuneration (Employee Related Costs and Councillors Remuneration) as % of Total Operating Expenditure

The ratio measures the extent of Remuneration to Total Operating Expenditure. If the ratio exceeds the norm, it could indicate inefficiencies, overstaffing or even the incorrect focus due to misdirected expenditure to non-essentials or non-service delivery related expenditure. Various factors need to be considered when commenting on this ratio, such as the powers and functions performed by the municipality or entity, as this can create distortions in the outcomes, if the analysis ignores such factors.

Ratio	Formula	Norm	Results
Remuneration (Employee Related Costs and Councillors Remuneration) as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure x 100	25% - 40%	50%

10. Contracted Services % of Total Operating Expenditure

This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions. A ratio in excess of the norm could indicate that many functions are being outsourced to consultants, or that Contracted Services are not effectively utilised. This also depends on the model of service delivery selected by the municipality. In addition, outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can

further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

Ratio	Formula	Norm	Results
Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x 100	2% - 5%	6%

9. Conclusion

Cash Flow Management

- Municipality is situated in a rural area and most of the debtors in its database are unemployed and pensioners, we have also assessed that the category of farmers and coastal areas residents have not been complying with the credit policy.
- There is also a high rate of electricity tampering which leads to high rate of electricity losses.
- The municipality does not supply electricity in coastal areas which have a higher debt rate; therefore, credit control policy cannot be fully implemented.
- Municipality is grant dependent because higher percentage of the income budget relates to grants, and only a small percentage that relates to other revenue that is expected to be collected from consumers.
- Non-payment of creditors within 30 days as per MFMA due to cash flow challenges.

Interventions

- Municipality has implemented a programme to ensure that the indigent register is up to date and reflects the current status of indigent people in the municipal area.
- Continuous implementing the financial recovery plan and cost cutting measures as per MFMA Circular 97
- Continuous Cost contain measures report submitted to oversight committees on spending patterns.
- Review of municipal leases is still in progress.
- Review of Municipal Tariffs to be cost reflective.
- Municipality has implemented the TID programme.
- Purchased Bulk Prepaid Meters to attend to the tampering and distribution losses.
- Public participations with the ratepayers' associations and the community at large

Achievements

- Electricity vending system has been upgraded.
- Complied with s126 of the MFMA and submitted the Annual Financial Statements to the office of the Auditor General for audit purposes on time.
- The municipality has drastically improved in terms of financial reporting as it complies with monthly and quarterly submissions.
- The municipality has managed to adopt a funded budget for the past six (6) consecutive financial years as assessed by National Treasury.

- The municipality has received an unqualified Audit Opinion for five successive (2021, 2022, 2023, 2024 and 2025) financial years and during the 2025 Audit outcome, the municipality has no material findings (Clean Audit Status).
- 2025/26 Capital Funds have been utilised for procurement of service delivery plant and machinery, including a tipper truck, walk-behind roller, four bakkies, one minibus, and a hatchback vehicle. This procurement is aimed at strengthening the Municipality's operational capacity and addressing existing service delivery backlogs within the Great Kei Local Municipality.
- As a result of good performance on the implementation of conditional grants (DORA), the municipality has been earmarked by National of Corporate Governance and Traditional Affairs (COGTA) for proposed additional re-adjustment of funds for MIG Grant in line with DORA.

Recommendations

- Based on the above the municipality recommends as per S28 of the MFMA that, a municipality may adjust if:
 - There is material under/over collection.
 - If there were any errors identified from the original budget
 - May authorise the utilisation of savings from one vote toward another vote
- The adjust upward the following revenue sources due to improvement in performance during the first 6 months:
 - Service charges - electricity
 - Service charges - Refuse
 - Other income (Disconnection/Reconnection Fees)
 - Fines
- The following revenue sources will be adjusted downward due to the fact that the municipality has not collected as expected in these areas and this has a negative impact on municipal expenditure:
 - Property rates.
 - Interest on non-exchange transactions
 - Licenses and permits
 - Income from agency fees
 - Interest from investments (Change in prime lending rates)
- The following expenditure items will be adjusted upwards because the anticipation was less than expected in the original budget:
 - Bulk Electricity Purchases (Excessive Eskom tariffs)
 - Audit Fees (Excessive Audit fees)
 - Fuel consumption (Additional plant and machinery)
 - Insurance expenses (Additional plant and machinery)
 - Depreciation and amortisation (Additional plant and machinery)
 - Contracted Services
- Upon assessment of the vehicle of a political office barrier, we have identified that the vehicle has exceeded the required kilometres and useful life as per the Municipal Cost Containment

Regulations of 2019 and as such budgetary provisions will need to be considered in line with item 6(1) of the Regulations.

- The following expenditure items will be adjusted downwards because the anticipation was more than expected in the original budget:
 - Transfers and subsidies
 - Debt impairment

In view of the above, it is hereby recommended that council considers the budget adjustment in terms of MFMA Sec 28 and MFMA budget regulation on or before 29 February 2026.

PART 3

3.1 Quarterly Performance of Service Delivery Targets and Performance Indicators

3.1.1 KPA 1: Service Delivery and Infrastructure provision

QUARTERLY TARGETS											
Priority Area	IDP Objective	IDP strategy	KPI Numb	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	
1. Roads	To ensure accessible roads within the Great Kei Local Municipal Area by June 2027	SD01: By constructing, maintain gravel roads & Surfaced roads	SD01-01	Percentage of km's of gravel roads to be constructed	R0.00	100% Construction of 7km's gravel road at (Sithungu 3.5km and Mangqukela 3.5km's) internal streets by 30th June 2026	Appointment of Service providers Site Handover and construction (Progress = 30%) by 30th September 2025	Achieved	60 %	Construction progress of 7km's gravel road at (Sithungu 3.5km and Mangqukela 3.5km's) internal streets by 31st December 2025	N/A
				Percentage spending of MIG Allocation (Output)	R1.8 Million	100% Spending of MIG allocation by 30th June 2026	30% Spending of MIG allocation by 30 September 2025	Achieved	60%	Spending of MIG allocation by 31st December 2025	N/A

= Target achieved and or exceeded (> 90%).
 = Target not achieved (< 74%).
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 N/A = No target was set for the quarter in the approved SDBIP.

QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	KPI Numb	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Spans To	Reasons for variance	Mitigating Measures	Annual POE	Custod
				Percentage construction progress of kms to be surfaced	R10 Million	50% of construction progress of 3,7 km roads to be surfaced at Kei Mouth Internal Streets by 30th June 2026	Procurement of Service providers by 30 th September 2025	Not Achieved	Planning phase & designs completed by 31st December 2025	Not Achieved		The Planning phase & designs Procurement of construction of 3,7 km roads to be surfaced at Kei Mouth Internal Streets has not been completed, due to contractual matters between GKM and service providers that still have to be solved	Engagement meeting will be done between the municipality and the service providers.	Quarterly progress reports, Completion certificates	

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

QUARTERLY TARGETS															
Priority	IDP Objective	IDP strategy	KPI	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Impact to Budget	Reasons for variance	Mitigating Measures	Annual POE	Custod
				Completed and approved preliminary design report	R0.00	Submission and approval of Final Preliminary design reports for the surfacing of R349 road to Haga-Haga to the funder (EC-Department of Transport) by the 30 June 2026	10% Sifting of Bid Committees and Appointment of Service providers by 30th September 2025	Not Achieved	15% Construction progress (surfaced) of 15 km of Haga-Haga Road by 31st December 2025	Not Achieved		15% Construction progress (surfaced) of 15 km of Haga-Haga were delayed due to land acquisition	They are conducting sifting of by weekly meetings engaging affected stakeholders on issue of land acquisition.	Quarterly progress reports, Completion certificates	DIRECTOR TECHNICAL SERVICES
				Completed and approved preliminary design report	R0.00	Submission and approval of Final Preliminary design reports for the surfacing of Kei Mouth Road to Ferry to the funder (EC-Department of Transport) by the 30 June 2026	10% Sifting of Bid Committees and Appointment of Service providers by 30th September 2025	Achieved	15% Construction progress (surfaced) of 1.3 km of Kei Mouth Ferry Road by 31st December 2025	Not Achieved		There were delays in the approval of WLA of 15% Construction progress (surfaced) 1,3 km of Kei Mouth Ferry Road	Revised work programme	Quarterly progress reports, Completion certificates	DIRECTOR TECHNICAL SERVICES

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 = Target not achieved (< 74%).
 = information not yet available.
 = significant progress (75 - 90%) has been achieved.
 N/A = No target was set for the quarter in the approved SDBIP.

QUARTERLY TARGETS

Priority	IDP Objective	IDP strategy	KPI Numb	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	Annual POE	Custod
				Percentage of reconstruction kms to be constructed	R9 Million	100% Reconstruction of 4.8km's disaster management projects (1km Kei Mouth Internal Streets, 1km Link Road Morgan Bay, 0.8km Haga-haga internal streets, 0.5km Zone 10 Internal Streets, 1.5km Ngxigxolo access road) Internal Streets by 30th June 2026	60% Construction progress of Disaster management projects by 30st September 2025	Achieved	100% 4.8km's of disaster management projects to be reconstructed at (1km Kei Mouth Internal Streets, 1km Link Road Morgan Bay, 0.8km Haga-haga internal streets, 0.5km Zone 10 Internal Streets, 1.5km Ngxigxolo access road) Internal Streets by 31 December 2025	Not Achieved		Disaster management projects were delayed by the Appointment of Reconstruction of Morgan's Bay Internal Street	The Constructor requested to do a revised programme of work so that to meet the target	Progress reports and the completion Certificates	

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QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	KPI Numb	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	Annual POE	Custod
2. Public amenities	To ensure provision of public amenities by June 2027.	SD02: By Constructing public amenities.	SD01-02	Percentage of construction progress of public amenities to be constructed	R7.9 Million	100% Construction progress of Diphini community Hall by 30th June 2026	30% construction progress of Diphini community Halls by 30 September 2025	Achieved	60% Construction progress of Diphini community Halls by 31st December 2025	Achieved	👍	None	None	Quarterly progress reports, Completion certificates	DIRECTOR TECHNICAL
					R3.5 million	100% Construction progress of Zone 10 community Hall by 30th June 2026	30% construction progress of Zone 10 community Halls by 30 September 2025	Achieved	60% Construction progress of Zone 10 community Halls by 31st December 2025	Achieved	👍	None	None	Quarterly progress reports, Completion certificates	DIRECTOR TECHNICAL
3. Electrification	To increase access to electricity in Great Kei Communities by 2027	SD03: Solicit funding from DOE and potential funders	SD01-03	Percentage of completed connections of households	R0.00	100% Complete connection of 200 households in zone 10 by June 2026	Appointment of Service providers Site Handover and construction (Progress = 15%) by 30th September 2025	Achieved	40% complete connection of 200 House Holds completed by 31st December 2025	Achieved	👍	None	None	Quarterly progress reports, Completion certificates	DIRECTOR TECHNICAL SERVICES

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QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	KPI Numb	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapsh	Reasons for variance	Mitigating Measures	Annual POE	Custod
4. Solid Waste	To ensure improved solid waste management by June 2027	SD05: By implementing integrated Waste Management Plan in line with 2020 National Waste Management Strategy	SD01-04	Final reviewed and approved Integrated Waste Management Plan	R0.00	Reviewed and Approved Integrated Waste Management Plan by Council by 30 June 2026	Reviewing Situation Analysis Chapter on GKM IWMP by 30th September 2025	Achieved	Integrated Waste Management Plan on with sector departments by 31st December 2025	Achieved	👍	None	None	Copy of Reviewed and approved IWMP. Council resolution	DIRECTOR TECHNICAL
		SD06: By Developing a new landfill site		Number of Environmental Impact Assessment reports for the new Qumrha landfill site to the Council	R400 Thousand	4x Reports on Environmental Assessment for the new identified landfill site to the Council by 30th June 2026	1x Progress Report on the Environmental Impact Assessment for the Qumrha Landfill Site to Council by 30 September 2025	Achieved	1 x Progress Report on the Environmental Impact Assessment for the Qumrha Landfill Site to Council by 31st December 2025	Achieved	👍	None	None	Reports about progress on the Environmental Impact Assessment to Council	DIRECTOR TECHNICAL SERVICES

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QUARTERLY TARGETS															
Priority Area	IDP Objective	IDP strategy	KPI Numb	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	Annual POE	Custod
5. Animal Pound	To control stray animals	SD07: By constructing a new animal pound	SD01-05	Percentage Construction progress of Qumrha animal pound	R0.00	50 % Construction progress of Qumrha animal pound by 30 June 2026	Develop specifications, advertise for construction of GKM animal pound by 30 September 2025	Achieved	Appointment for the construction of GKM animal pound by 31 st December 2025	Achieved	👍	None	None	Constructed Qumrha Animal pound.	DIRECTOR TECHNICAL
6. Risk Management	To ensure management of organizational and mitigation of risks by June 2027	SD08: Develop, monitor and review of strategic risks registers	SD01-06	Percentage implementation of technical services risk action plan to mitigate identified risks (output)	R0.00	100 % implementation of technical services risk action plan to mitigate identified risks by 30th June 2026	30% implementation of technical services risk action plan to mitigate identified risks by 30 th September 2025	Achieved	60% implementation of technical services risk action plan to mitigate identified risks by 31 st December 2025	Achieved	👍	None	None	Updated Risk Registers	DIRECTOR TECHNICAL SERVICES

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 = Information not yet available.
 = Significant progress (75 - 90%).
 N/A = No target was set for the quarter in the approved SDBIP.

3.1.2 KPA 2: Local Economic Development

Priority Area	IDP Objective	IDP strategy	KPI	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	Annual POE	Custod
						2025/26	2025/26									
1. Town Planning	To ensure alignment of SDF with the IDP by June 2027 to ensure progressive Spatial Planning & Land Use Management Systems	LED01: By ensuring Controlled development within Great Kei LM	LED01-01	Final reviewed and approved Municipal Spatial Development Framework	R0.00	Reviewed and Approved Spatial Development Framework by Council as at 30 th June 2026	Procurement of GIS Service Provider for the Development of Spatial Plans by 30 September 2025	Achieved	Draft SDF to Standing Committee by 31st December 2025	Not Achieved		Draft SDF could not be achieved due to Maps still outstanding (Need assistance from the GIS unit to compile maps)	To request further assistance from ADM, MISA and COGTA for compilation of the maps.	Reviewed and Council Approved SDF Document		

QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	KPI Num	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapsh	Reasons for variance	Mitigating Measures	Annual POE	Custod
						2025/26	2025/26									
2. Sustainable Human Settlements	To facilitate the provision of integrated sustainable human settlement within GKM by June 2027	LED02: By Facilitating access to alternative Land for Settlement purposes.	LED01-02	Number of Facilitation Reports obtained from the Department of Human Settlements on the formalisation of informal settlements	R60 Thous and	4 x Quarterly Facilitation Reports obtained from the Department of Human Settlements on the formalisation of informal settlements (Cwili, Gurnirha, Morgans Bay and Cintisa informal settlements by 31 st September 2025)	1x Facilitation Report on the formalisation of the informal settlements (Cwili, Gurnirha, Morgans Bay and Cintisa informal settlements by 31 st December 2025)	Achieved	Achieved	1x Facilitation Report on the formalisation of the informal settlements (Cwili, Gurnirha, Morgans Bay and Cintisa informal settlements by 31 st December 2025)	Achieved	👍	None	None	4 Quarterly Facilitation Reports	
3. Local Economic Growth	To create opportunities for sustainable development within the GKM area by June 2027	LED03: By identifying and twinning with municipalities and organisations with similar areas of cooperation and development	LED01-03	Number of Memorandum of Understanding reports with stakeholders approved and implemented	R0.00	4 x Memorandum of Understanding reports with stakeholder approved and implemented by 30 th June 2026	1x Memorandum of Understanding report with stakeholder approved and implemented by 30 th September 2025	Achieved	Achieved	1x Memorandum of Understanding report with stakeholder approved and implemented by 31 st December 2025	Not achieved	🚩			Correspondence of follow up, approved and Memorandum of Understanding and implementation report	

QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	Annual POE	Custod
					2025/26	2025/26									
		LED04: By implementing Small Town Revitalization Strategy	Number of environmental scanning reports for Small Town Revitalization opportunities	R0.00	Develop 2 X environmental scanning reports for Small Town Revitalization opportunities (Komga and Kei Mouth) by 30 th June 2026	Identification of 2 X opportunities for Small Town Revitalization for Komga by 30 th September 2025	Achieved	Environmental scanning of 2 X reports for Small Town Revitalization of Komga by 31 st December 2025	Achieved	🟢	None	None	Proof of funding applications submitted		
4. Job Creation	To create job opportunities through EPWP, CWP, MIG & other sectoral programmers by June 2027	LED05: Support initiatives geared towards mass job creation and sustainable livelihoods	Number of job opportunities created through EPWP & MIG projects (output)	R1 million	140 jobs opportunities created through EPWP & MIG projects by 30 th June 2026	70 jobs opportunities created through EPW & MIG projects by 30 th September 2025	Achieved	30 jobs created through EPW & MIG projects by 31 st December 2025	Not achieved	🔴	The municipality created 14 Jobs instead of 30	Jobs to be created in the next quarter	Proof of job creation.		

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QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	KPI	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshots	Reasons for variance	Mitigating Measures	Annual POE	Custod
						2025/26	2025/26									
5. Agriculture	To promote the agrarian economy in support of the disadvantaged communal farmers by June 2027	LED06: By supporting and monitoring Agrarian and Farming Production and Programmes in partnership with other institutions	LED01-05	Number of monitoring reports on the implementation of CWP program	External funded	3x monitoring reports on the implementation of CWP program by 30th June 2026	1x monitoring report on the implementation of CWP program by 30th September 2025	Achieved	Achieved	1x Monitoring report on the implementation of CWP program by 31st December 2025	Achieved	👍	None	None	Proof of job creation.	
5. Agriculture	To promote the agrarian economy in support of the disadvantaged communal farmers by June 2027	LED06: By supporting and monitoring Agrarian and Farming Production and Programmes in partnership with other institutions	LED01-05	Number of Reports on Agrarian & Farming Supported Programmes	R0.00	4x Monitoring reports on the implementation of CWP program by 30th June 2026	1x Monitoring report on the implementation of CWP program by 30th September 2025	Achieved	Achieved	1x Report on Agrarian & Farming Supported Programmes by 31st December 2025	Achieved	👍	None	None	Copy of the Report on Agrarian & Farming Supported Programmes	
6. Agriculture	To create a conducive environment for SMME's and Co-operatives to access economic opportunities by June 2027	LED07: Lobby technical support and funding from potential funders to support SMME's & Co-operatives	LED01-06	Number of GKM Small, Medium and Micro Enterprise supported (Output)	R0.00	40 X Small, Medium and Micro Enterprise (SMME's) supported by 30th June 2026	10 Small, Medium and Micro Enterprise's supported by 30th September 2025	Achieved	Achieved	10 Small, Medium and Micro Enterprise's supported by 31st December 2025	Achieved	👍	None	None	Report on 80 Small, Medium and Micro Enterprises supported	

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QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	KPI Num	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapsh	Reasons for variance	Mitigating Measures	Annual POE	Custod
						2025/26	2025/26									
				Number of cooperatives supported	R200 000	3x Cooperatives supported by 30 th June 2026	Identification of 3 cooperatives to be supported by 30 th September 2025	Achieved	Conducting needs assessment for 3 cooperatives identified by 31 st December 2025	Achieved	🟢	None	None	Report on three identified cooperatives, copy of needs assessment for the cooperatives and receipts for material and production inputs and delivery note		
7. Risk Management	To ensure management of organizational and mitigation of risks by June 2027	LED08: Develop, monitor and review of strategic risks registers	LED01-07	Percentage implementation of LED risk mitigation action plan to identified risks (output)	R0.00	100 % implementation of LED risk action plan to mitigate identified risks by 30 th June 2026	30% implementation of LED risk action plan to mitigate identified risks by 30 th September 2025	Achieved	60% implementation of LED risk action plan to mitigate identified risks by 31 st December 2025	Achieved	🟢	None	None	Updated risk register		

Circular 88

= Target achieved and or exceeded (> 90%).
 = target not achieved (< 74%).
 = information not yet available.
 = significant progress (75 - 90%) has been achieved.
 N/A = No target was set for the quarter in the approved SDBIP

QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapsh	Reasons for variance	Mitigating Measures	Annual POE	Custod
					2025/26	2025/26									
8. Circular 88	To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	LED10: Strengthen Internal Strategic planning	Average time taken to finalise business license application	R0.00	90 days taken to finalise business license application by 30 th June 2026	90days taken to finalise business license application by 30 th September 2025	Not Achieved	90days taken to finalise business license application by 31 st December 2025	Achieved		None	None	Business License application		

3.1.3 KPA 3: Financial Viability and Management

Priority	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QUARTERLY				Reason for Variance	Mitigating Measures	POE	Snapsh of
						QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual				
1. Asset Management	To ensure proper management and maintenance of GKM assets by June 2027	FM01: By developing and maintaining a GRAP compliant asset register.	Asset Management policy and updated Asset register approved by Council (Input)	R800 Thousand	Review of Asset policy and Asset register approved by Council 31st May 2026	Review Asset Management Policy Physical verification of Assets by 30th September 2025	Achieved	Circulating the reviewed Asset Management Policy Review of updates of the FAR by 31st December 2025	Achieved	None	None	Copy of approved policy. Council resolutions	📄
2. Supply Chain Management	To maintain effective and efficient procurement by June 2027	FM02: By ensuring adherence to Supply Chain Management Regulations	SCM Policy reviewed and approved by Council (Input)	R0.00	SCM policy reviewed and approved by council by 31st May 2026	Review SCM Management Policy by 30th September 2025	Achieved	Circulating the reviewed SCM Management Policy by 31st December 2025	Achieved	None	None	Copy of approved policy. Council resolutions	📄

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QUARTERLY													
Priority	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot of	Reason for Variance	Mitigating Measures	POE
3	Expenditure management processes and systems by 2027	FM03: By implementing expenditure management in terms of Section 65 and 66 of MFMA	Percentage of Compliance on Payments of creditors within prescribed period	R0.00	100% Compliance on Payments of creditors within prescribed period by end of June 2026	100% of Creditors paid within period by end of September 2025	Not Achieved	100% of Creditors paid within prescribed period by end of December 2025	Achieved	👍	None	None	Monthly creditors report
3	3. Expenditure		FM01-03	R0.00	Zero incurred of Irregular, Fruitless and Wasteful and Unauthorized Expenditure incurred	Zero incurrance of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 30 th September 2025	Achieved	Zero incurrance of Irregular, Fruitless and Wasteful and Unauthorized Expenditure by 31 st December 2025	Achieved	👍	None	None	Irregular, fruitless and wasteful, unauthorized expenditure reports
4	4. ICT Management	FM04: By Upgrading and maintenance of ICT infrastructure and systems	ICT policies and governance framework reviewed and approved by Council (Input)	R0.00	ICT policies and governance framework reviewed and approved by Council as at 30 th June 2026	N/A	N/A	Draft reviewed ICT policies submitted to management by 31 st December 2025	Achieved	👍	None	None	Council Resolutions, copy of ICT policies
4	4. ICT Management	To Maintain effective and efficient information and technology systems by June 2027	FM01-04	R0.00	ICT policies and governance framework reviewed and approved by Council as at 30 th June 2026	N/A	N/A	Draft reviewed ICT policies submitted to management by 31 st December 2025	Achieved	👍	None	None	Council Resolutions, copy of ICT policies

👍 = Target achieved and or exceeded (> 90%), 🔄 = target not achieved (< 74%), 📄 = information not yet available, 📊 = significant progress (75 - 90%) has been achieved, N/A = No target was set for the quarter in the approved SDBIP

QUARTERLY

IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot of	Reason for Variance	Mitigating Measures	POE
6. Revenue Enhancement & Indigent Administration	<p>FM05: Data cleansing and accurate billing of all GKM services and enforcing disconnection of electricity, effect legal action on non-payment of municipal services billed</p> <p>FM06: By developing and implementing revenue turn-around strategy</p>	<p>IT Masterplan reviewed and approved by Council (Input)</p> <p>Number of ICT Steering Committee Meetings held</p> <p>Percentage revenue collection rate on average (Output)</p> <p>Reduction value of GKM Total debt owned</p>	<p>R0.00</p> <p>R0.00</p> <p>R0.00</p>	<p>IT Master Plan Reviewed and approved by Council by 30th June 2026</p> <p>4 x ICT Steering Committee Meetings held by 30th June 2026</p> <p>65% revenue collection rate on average by 30th June 2026</p> <p>To reduce old debt by 16 million as at 30th June 2026</p>	N/A	N/A	Draft reviewed IT Masterplan submitted to management by 31 st December 2025	Achieved	👍	None		Council resolutions. Copy of approved IT Masterplan
					N/A	N/A	65% average collection by 30 th September 2025	Achieved		None	None	Revenue Collection report
							R4 million reduction of old debt by 31 st December 2025	Achieved	👍	None	None	GKM Total debt reduced

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QUARTERLY														
Prior	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/26	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot of Variance	Reason for Variance	Mitigating Measures	POE	CS
		FM07: Review and implement the indigent policy and maintain an updated indigent register	Percentage of provision of free basic services for approved registered beneficiaries	R522 Thousand	100% provision of free basic services for approved registered beneficiaries by 30th June 2026	100% provision of approved registered beneficiaries by 30 September 2025	Not Achieved	100% provisioning of approved registered Beneficiaries by 31st December 2025	Not Achieved	📉	The alternative energy register had to be re-submitted for review after some indigent beneficiaries had managed to be electrified and no longer requiring (paraffin)	Submission of the revised register to the Indigent Steering Committee.	Monthly Progress Reports	CS
	To ensure management of organizational and mitigation of risks by June 2027	FM08: Develop, monitor and review of strategic risks registers	Percentage implementation of financial viability risk action plan to mitigate identified risks (output)	R0.00	100 % implementation of financial viability risk action plan to mitigate identified risks by 30th June 2026	100% implementation of financial viability risk action plan to mitigate identified risks by 30 th September 2025	Achieved	100% implementation of financial viability risk action plan to mitigate identified risks by 31 st December 2025	Achieved	👍	None	None	Updated risk register	CS

3.1.4 KPA 4: Institutional Development and Transformation

Priority Area	IDP Objective	IDP strategy	KP Number	Key Performance Indicator	2025/26 Budget	Annual Target		Quarterly Targets				Reason for Variance	Mitigating Measures	POE	Custodian
						2025/2026	2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual				
1. Strategic Corporate and HRM plan	To ensure the development and implementation of a strategic Corporate and HRM plan with a strategic Model to drive the implementation and alignment with the IDP by June 2027	ID01: By designing, implementing, and monitoring, all the strategies to achieve the Corporate and HR areas of focus.	ID001-01	Strategic Human Resource Management Plan developed & approved by Council (Input)	R0.00	Development of Strategic Human Resources Management Plan and approval by Council on the 30 th June 2026	Develop the Draft Strategic HRM Plan by 30 th September 2025	Achieved	Circulate Draft Strategic HRM Plan to departments for inputs and consolidate by 31 st December 2025	Achieved	None	None	GKM Human Resource Management Plan	DIRECTOR CORPORATE	
2. Employment Equity	To ensure that all discriminatory processes are eliminated to achieve Employment Equity Act by June 2027	ID02: By consistently submitting on stipulated timeframes, all the EE reports to the Department of Labour	ID001-02	Development and Submission of the Employment Plan to Local Labour Forum (LLF) and Department of Labour	R0.00	Development and Submission of the Employment and Equity Plan to Local Labour Forum (LLF) and Department of Labour by 30 th of June 2026	Develop Draft Employment and Equity Plan by 30 th September 2025	Achieved	Workshop to Management by 31 st December 2025	Achieved	None	None	Proof of submission of EEA forms to DoL	DIRECTOR CORPORATE SERVICES	

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Priority Area	IDP Objective	IDP strategy	Key Performance Indicator Number	2025/26 Budget	Annual Target		Quarterly Targets				Reason for Variance	Mitigating Measures	POE	Custodian
					2025/2026	2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual				
		ID03: By developing, reviewing, and implementing the Employment Equity Plan		R222 394	Annual Training Report and Workplace Skills Plan submitted to Council and Local Government Sector Education and Training Authority (LGSETA) by 30 June 2026	Develop the Draft Annual Training Report and Workplace Skills Plan by 30th September 2025	Achieved	Circulate Draft Annual Training Report and Workplace Skills Plan for inputs by 31st December 2025	Achieved	👍	None	None	Approved Annual Training Report and Workplace Skills Plan submitted to Council and LGSETA	
3 Organizational Structure man Resources Development	To ensure the achievement of the Municipal Mission & Vision in enhancing service delivery by June 2027	ID04: By Annually reviewing the GKM Organogram in order to address the community needs and functions of the Municipality.	ID001-03	R0.00	2025/2026 Organization structure reviewed and approved by Council as at 30 June 2026	Develop The Organogram Process Plan and circulate the 24/25 Organizational Structure to Directorates by 30th September 2025	Achieved	Analyse and consolidate inputs from Directorates by 31st December 2025	Achieved	👍	None	None	Adopted 25/26 Organizational Structure	DIRECTOR CORPORATE SERVICES

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Quarterly Targets

Priority Area	IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reason for Variance	Mitigating Measures	POE	Customer
						2025/26	2026									
4. Human Resources Development	To ensure a fully capacitated and competent workforce and Council for the enhancement of performance, service delivery and sound corporate governance by June 2027.	ID05: By ensuring the implementation and monitoring of WSP (including learnerships, internships, and graduate training programmers).		Number of reports on recruitment, terminations submitted to the Council	R0.00	4X reports on recruitment, terminations submitted to Council by 30 th June 2026	IX reports on recruitment terminations submitted to Council by 31 st December 2025	Achieved	IX reports on recruitment terminations submitted to Council by 31 st December 2025	Achieved	Achieved	👍	None	None	Appointment, Resignations, Terminations Letters & Memos	DIRECTOR CORPORATE
4. Human Resources Development	To ensure a fully capacitated and competent workforce and Council for the enhancement of performance, service delivery and sound corporate governance by June 2027.	ID05: By ensuring the implementation and monitoring of WSP (including learnerships, internships, and graduate training programmers).	ID001-04	ATR & Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA, & Council (input)	R0.00	2024/2025 ATR & 24/25 Workplace Skills Plan reviewed, presented to LLF & submitted to LGSETA, & Council (input) by 30 th June 2026	Skills Audit conducted by 30 th September 2025	Achieved	Meeting with Departments to prioritize training needs by 31 st December 2025	Achieved	Achieved	👍	None	LLF Resolution, Proof of submission of Workplace Skills	DIRECTOR CORPORATE SERVICES	
5. Council	To ensure effective functioning of Council and its	ID06: By ensuring that the Council and its sub-committee's seat in	ID01-05	Number of Council and standing	R0.00	4 x Council sittings &	1x Ordinary Council sitting &	Achieved	1x Council sitting &	Achieved	Achieved	👍	None	None	Copy of Council Minutes &	DIRECT

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Quarterly Targets

Priority Area	IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reason for Variance	Mitigating Measures	POE	Custodian	
						2025/2026	2026										
	committees by June 2027	accordance with the approved Council calendar.		committee meetings set in line with Council calendar (Output)		20 Standing Committee held by 30th June 2026	5x Standing Committees coordinate by 30th September 2025	Achieved	Achieved	5x Standing Committees coordinate by 31st December 2025	Achieved	👍	None	None	attendance Registers for all Committees		
	ID07: By ensuring safe keeping of the Council resolution register			Number of Council resolution registers dispatched and implemented	R0.00	4x Council Resolution registers dispatched and implemented by 30th June 2026	Submit 1x updated Council Resolution Register to Council for noting by 30th September 2025	Achieved	Achieved	Submit 1x updated Council Resolution Register to Council for noting by 31st December 2025	Achieved	👍	None	None	Copy of the Council Resolution Noting the updates / progress on implementation		CORPORATE DIRECTOR
6. Labor Relations	To promote sound labour relations and ensuring compliance with relevant labour legislations by June 2027	ID08: By implementing disciplinary codes and adhering to the applicable labour related legislations.	ID001-06	Percentage of Labour Related Matters recorded and reported to Council	R0.00	100% Labour Related Matters recorded and reported to Council by 30th June 2026	100% Labour Related Matters recorded and reported to Council by 30th September 2025	Achieved	Achieved	100% Labour Related Matters recorded and reported to Council by 31st December 2025	Achieved	👍	None	None	Consolidated Reports on Labour Related Matters recorded and resolved		CORPORATE DIRECTOR

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Quarterly Targets															
Priority Area	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reason for Variance	Mitigating Measures	POE	Custodia
					2025/26	2026									
7 Policies	To ensure compliance with applicable legislation, regulations, policies and, procedures by June 2027	ID09: By coordinating the development, review and implementation of all municipal policies, and procedure manuals in line with applicable legislation	Municipal Policies reviewed and approved by council (input)	R.00	Table all 2025/2026 municipal Policies reviewed and approved by council by 30 th June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	DIRECTOR CORPORATE
8 Risk Management	To ensure management of organizational and mitigation of risks by June 2027	ID10: Develop, monitor and review of strategic risks registers	Percentage of implementation of Institutional development and transformation risk action plan to mitigate identified risks (output)	R0.00	100 % implementation of Institutional development and transformation risk action plan to mitigate identified risks by 30 th June 2026	30% implementation of Institutional development and transformation risk action plan to mitigate identified risks by 30 th September 2025	Achieved	60% implementation of Institutional development and transformation risk action plan to mitigate identified risks by 31 st December 2025	Achieved	👍	None	None	Updated Risk registers	DIRECTOR CORPORATE SERVICES	

Circular 88

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Quarterly Targets																
Priority Area	IDP Objective	IDP strategy	KPI Number	Key Performance Indicator	2025/26 Budget	Annual Target		QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reason for Variance	Mitigating Measures	POE	Custodian
						2025/26	2025/2026									
9. Circular88	To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	ID11: Strengthen Internal Strategic planning	ID001-09	Staff Vacancy rate	R0.00	Staff Vacancy rate by 30 th June 2026	Staff Vacancy rate of 10% by 30 th September 2025	Achieved	Achieved	Staff Vacancy rate of 10% by 31 st December 2025	Achieved		None	None	Staff vacancy report	DIRECTOR
						1 X active suspensions longer than three months by 30 th June 2026	1 X active suspensions longer than three months by 30 th September 2025	Achieved	Achieved	1 X active suspensions longer than three months by 31 st December 2025	Achieved		None	Suspensions report	DIRECTOR	

3.1.4 KPA 5: Good governance and public participation

Priority Area	IDP Objective	IDP strategy	KPI Num	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	QUARTERLY TARGETS					Reasons for variance	Mitigating Measures	POE	Custodian
							QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot				
1. Public Participation & Management	To promote effective participation of community members in the affairs of governance by June 2027	GG01: Regular and effective communication with communities	GG01-01	Number of reports on functionality of ward committees	R0.00	4x Reports on functionality of ward committees by 30 th June 2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	None	None	Reports on functionality of ward committee	MANAGER OFFICE OF THE
				Percentage of petitions recorded and attended	R0.00	100% of petition recorded and attended by 30 th June 2026	1x Report on functionality of ward committees by 30 th September 2025	Achieved	100% petitions recorded and attended by 31 st December 2025	Achieved	None	None	petitions register	MANAGER OFFICE OF THE	
2. Inter-Governmental	To strengthen relations between the municipality, government departments and parastatals and to ensure integrated planning by June 2027	GG02: By facilitating IGR sittings	GG02-01	Number of Inter-Governmental Relations meetings held (Output)	R0.00	4x Inter-Governmental Relations meeting held by 30 th June 2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	None	None	IGR, Agenda, Attendance register, invite	MANAGER OFFICE OF THE MAYOR
				Number of Audit Committee Meetings held (Output)	R0.00	4x Audit Committee Meetings held by 30 th June 2026	1x Inter-Governmental Relations meeting held by 30 th September 2025	Achieved	1x Inter-Governmental Relations Meeting held by 31 st December 2025	Achieved	None	None	None	None	Audit Committee Minutes

= Target achieved and or exceeded (> 90%),
 = Target not achieved (< 74%),
 = Information not yet available,
 = Significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	POE	Customer
4. Internal Auditing	To provide independent professional advice on governance issues, risk management and internal controls by 2027	GG04: Review and adopt Internal Audit and Audit Committee Charters	Number of Municipal Public Accounts Committee meetings held before the sitting of Council (Output)	R0.00	4x Municipal Public Accounts Committee meeting held before the sitting of Council by 30 th June 2026	1x Municipal Public Accounts Committee meeting held by 30 th September 2025	Not Achieved	1x Municipal Public Accounts Committee meeting held by 31 st December 2025	Achieved		None	None	Municipal Public Accounts Committee meeting Minutes	DIRECTOR CORPORATE SERVICES
			Audit Committee charter approved by Council (Input)	R0.00	Approved Audit Committee charter by Council as at end of June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit Committee Charters	INTERNAL AUDIT

= Target achieved and or exceeded (> 90%),
 = Target not achieved (< 74%),
 = Information not yet available,
 = Significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

QUARTERLY TARGETS														
Priority Area	IDP Objective	IDP Strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	POE	Custodian
5. Legislative and Policy compliance	To ensure compliance with applicable legislation, by June 2027	GG05: By ensuring that all legal matters are dealt within prescribed timeframes	Percentage of litigations and compliance matters reported and recorded	R0.00	100% litigations and compliance matters reported and recorded by 30th June 2026	100% litigations and compliance matters reported and recorded by 30th September 2025	Achieved	100% litigations and compliance matters reported and recorded by 31st December 2025	Achieved		None	None	Litigation Register	DIRECTOR CORPORATE SERVICES
6. Risk Management	To develop a functional and responsive administration by 2027	GG06: By ensuring management of risk	Risk Registers developed and implemented	R0.00	100% implementation of good governance and public participation risk action plan to mitigate identified risks by 30th June 2026	30% implementation of good governance and public participation risk action plan to mitigate identified risks by 30th September 2025	Achieved	60% implementation of good governance and public participation risk action plan to mitigate identified risks by 31st December 2025	Achieved		None	None	Updated Risk Registers	
						N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
			Number of Institutional Risk Assessment conducted	R0.00	1 X Institutional Risk Assessment conducted by 30 June 2026	N/A	N/A	N/A	N/A					

👍 = Target achieved and or exceeded (> 90%), 🟡 = target not achieved (< 74%), 🟠 = information not yet available, 🟢 = significant progress (75 - 90%) has been achieved, N/A = No target was set for the quarter in the approved SDBIP

QUARTERLY TARGETS

Priority Area	IDP Objective	IDP strategy	Key Performance Indicator	2025/26 Budget	Annual Target 2025/2026	QRT 1 Planned	QRT 1 Actual	QRT 2 Planned	QRT 2 Actual	Snapshot	Reasons for variance	Mitigating Measures	POE	Custodian
7. SPU	To accelerate empowerment of historically vulnerable groups by June 2027	GG07: By mainstreaming of Special Programmers in all GKM programs, plans, and projects	Number of SPU programs implemented	R0.00	4 X SPU Programs implemented by 30 June 2026	1X SPU Programs implemented by 30 September 2025	Achieved	1X SPU Programs implemented by 31 st December 2025	Achieved	🟢	None	None	SPU Plan and SPU Implementation Report	MANAGER OF THE OFFICE OF THE

CIRCULAR 88

8. Circular 88	To ensure proper integration between the Integrated Development Plan (IDP), Budget and Nationally prescribed indicators	GG08: Strengthen Internal Strategic planning	Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor	R0.00	100% ward committees with 6 or more ward committee members by the 30 th June 2026	100% ward committees with 6 or more ward committee members by 30 th September 2025	Achieved	100% ward committees with 6 or more ward committee members by 31 st December 2025	Achieved	🟢	None	None	List of ward committee members per ward	MANAGER OFFICE OF THE MAYOR
				R0.00	100% wards that have held a quarterly councillor – convened community meeting by 30 th June 2026	100% wards that have held a quarterly councillor – convened community meeting by 30 th September 2025	Achieved	100% wards that have held a quarterly councillor – convened community meeting by 31 st December 2025	Achieved	🟢	None	Attendance registers	MANAGER OFFICE OF THE MAYOR	

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PART 4

2nd Quarter Report on three-year Capital Projects

3 Year Plan									
2025/2026 Financial Year: R 12 875 000.00									
PROJECT NAME	WARD	Location	KM	FUNDER	BUDGET	STATUS	Progress to date	Reasons for variance	Corrective measures
Construction of Zone 10 Community Hall	7	Zone 10	290 m2	MIG	R3 946 671.20	Construction	Project is at 100% Construction	None	None
Construction of Diphini Community Hall	3	Diphini Location	290 m2	MIG	R3 946 671.20	Construction	Project is at 100% Construction,	None	None
Construction of Sithungu Internal Streets	3	Sithungu Location	3.5 kms	MIG	R3 271 217.10	Construction	Project is at 100% Construction,	None	None
Construction of Mangqukela Internal Streets	4	Mangqukela Location	3.5 kms	MIG	R2 604 967.35	Construction	Project is at 0 % Construction,	Budget constraints	Construction planned to start Q3

2nd Quarter Report on MDRG Capital Projects

3 Year Plan									
2025/2026 Financial Year: R 18 160 000 (Roll-over R 9 192 099.93)									
PROJECT NAME	WARD	Location	KM	FUNDER	BUDGET	STATUS	Progress to date	Reasons for variance	Corrective measures
Reconstruction of Kei Mouth Internal Streets	5	Kei Mouth	1 km	MDRG	R5 300 000,40	Complete	Project is 100% Complete	None	None
Reconstruction of Haga-Haga Internal Streets	5	Haga Haga	0.8 km	MDRG	R4 000 000,15	Construction	Project is 100% Complete	None	None
Reconstruction of Ngxingxolo Access Road (Kwenxurha)	2	Ngxingxolo	1.8 kms	MDRG	R2 000 000,00	Complete	Project is 100% Complete	None	None
Morgans Bay Internal Streets (Gxarha)	5	Gxarha	0.8 km	MDRG	R4 860 000,05	Construction	Project is at 95% Construction	None	None
Reconstruction of Zone 10 Internal Streets	6	Qumtha	0.3 km	MDRG	R2 000 000,00	Complete	Project is 100% Complete	None	None

2025-2026 MDRG Capital Projects (New Gazette)

The following grant on disaster projects was issued during the financial year in order to respond to the affected disaster areas within the jurisdiction:

3 Year Plan									
2025/2026 Financial Year: R 29 000 000									
PROJECT NAME	WARD	Location	KM	FUNDER	BUDGET	STATUS	Progress to date	Reasons for variance	Corrective measures
Reconstruction of Old Location / Mzomhle Internal Streets	6	Qumtha	2 km of Concrete Road	MDRG	R7.3m	Procurement of consultants	Planning and Design stage	None	None
Reconstruction of Colored township Internal Streets and road to Siviwe School	7	Qumtha	2 km of Concrete Road	MDRG	R8.7m	Procurement of consultants	Planning and Design stage	None	None

👍 = Target achieved and or exceeded (> 90). 📉 = target not achieved (< 74). 📄 = information not yet available. 📊 = significant progress (75 - 90%) has been achieved. N/A = No target was set for the quarter in the approved SDBIP

Reconstruction of Belek'umntwana Internal Streets	4	Belek'umntwana	1,5 kms (1km Gravel Road and 400m Concrete)	MDRG	R3 m	Procurement of consultants	Planning and Design stage	None	None
Reconstruction of Electricity MV & MV line at Coloured township, Siviwe, Old Location and City	6 & 7	Qumrha	Installation of 84 pole boxes. Installation of 5297.6 kilometers of MV line Installation of 3814.72 kilometres of LV line	MDRG	R10m	Procurement of consultants	Planning and Design stage	None	None

02nd Quarter Report on STR Capital Projects

STR Projects

2025/2026 Financial Year:

PROJECT NAME	WARD	Location	KM	FUNDER	BUDGET	STATUS	Progress to date	Reasons for variance	Corrective measures
Surfacing of Kei Mouth Internal Streets	5	Kei Mouth	3.7km	OTP	R23 736 488,96	Construction	The contractor is progressing well at 38% progress on construction.	Both the Consultant and the Contractor have been terminated	Communication to the OTP has been submitted seeking advice on the way forward
Upgrading of Komga Bulk Electricity Supply	6&7	Komga		OTP	R 2 591 304,35	Procurement	-The Municipality advertised and followed all procurement processes -Letter of intent to appoint was forwarded to OTP -Still awaiting response from OTP	-Awaiting for approval to proceed from OTP (funder)	-Response from OTP (funder).

PART 5

3.1 Conclusion

This document represents the Great Kei Municipality's detailed report back to citizens and stakeholders on the municipality's performance over the 02nd half of the 2025/2026 financial year. This report therefore provides the progress and performance of the municipality in terms of assessing achievements in efforts to realise the objectives as set by Council. As such, this report not only reflects on milestones and challenges experienced, but also on the on-going commitment to progressively deepen accountability to the citizens of the whole of the Great Kei Municipality area.