ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEE

5.1 QUARTERLY BUDGET STATEMENT – S52(d) REPORT: 31 MARCH 2026

File No. xxx]
[Chief Financial Officer/LM/AL]
[Municipal Standing Committee]
[March 2026]

PURPOSE

To submit to the committee for noting the Section 52(d) report for the quarter ended 31 March 2026.

LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act s 52(d)
Municipal Finance Management Regulations
National Treasury Circulars

BACKGROUND /PURPOSE

Section 52 (d) stipulates that "the mayor of the 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 the municipality".

Section 71(1) (a) – (g) of the Municipal Finance Management Act (MFMA) inter alia, states:

"The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for the month and for the financial year up to the end of that month.

FINANCIAL PERFORMANCE

The quarterly section 52(d) report is compiled and serves as a tool to monitor financial performance within the Municipality. The Summary Statement of Financial Performance shown in Annexure 1, Table C4, is prepared similarly to the prescribed budget format, detailing revenue by source type and expenditure per vote.

SECTION 1 – EXECUTIVE SUMMARY

1.1 Introduction

Municipal budget regulations require that this report must be in Section 52(d) of the MFMA format, which requires that this report must be prepared in the following manner:

- Actual Revenue per revenue source.
- Actual expenditure per vote.
- Actual Capital Expenditure per vote.
- The amount of allocations received,
- Actual Expenditure on allocations received,
- Actual Expenditure on those allocations,
- Where necessary, explanations on:
  - Any material variances from the municipality's projected revenue per source and the municipality's expenditure projections per vote.

- Any material variances from the SDBIP, and
- Remedial or corrective steps taken or to be taken by the municipality

2. The statement must include: -

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

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

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

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

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Table C1- Monthly Budget Statement Summary

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

EC123 Great Kei - Table C1 Monthly Budget Statement Summary - M09 March

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	53 388	3 793	29 168	40 041	(10 874)	-27%	53 388
Service charges	18 224	17 891	20 301	1 612	16 714	15 415	1 299	8%	20 301
Investment revenue	6 525	6 733	6 733	511	4 407	5 050	(643)	-13%	6 733
Transfers and subsidies - Operational	60 484	61 753	60 753	14 119	59 882	45 542	14 340	0	60 753
Other own revenue	7 874	12 065	11 818	1 169	6 984	8 166	(1 183)	-14%	11 818
Total Revenue (excluding capital transfers and contributions)	**128 287**	**153 330**	**152 994**	**21 203**	**117 154**	**114 215**	**2 939**	**3%**	**152 994**
Employee costs	55 062	55 678	57 181	5 808	43 114	42 617	497	1%	57 181
Remuneration of Councillors	5 923	5 738	6 057	633	4 479	4 445	34	1%	6 057
Depreciation and amortisation	18 966	20 848	15 320	–	6 678	7 901	(1 223)	-15%	15 320
Interest	1 329	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	14 789	16 555	19 598	1 257	14 592	14 813	(221)	-1%	19 598
Transfers and subsidies	–	450	800	63	63	570	(507)	-89%	800
Other expenditure	29 411	33 699	34 859	2 724	20 878	23 401	(2 523)	-11%	34 859
Total Expenditure	**125 481**	**132 968**	**133 815**	**10 484**	**89 804**	**93 747**	**(3 943)**	**-4%**	**133 815**
Surplus/(Deficit)	**2 806**	**20 362**	**19 179**	**10 719**	**27 349**	**20 468**	**6 882**	**34%**	**19 179**
Transfers and subsidies - capital (monetary	39 766	39 267	58 267	1 504	27 825	35 732	(7 907)	-22%	58 267
Transfers and subsidies - capital (in-kind)	3 500	–	–	–	2 800	–	2 800	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**46 072**	**59 629**	**77 446**	**12 223**	**57 975**	**56 200**	**1 775**	**3%**	**77 446**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**46 072**	**59 629**	**77 446**	**12 223**	**57 975**	**56 200**	**1 775**	**3%**	**77 446**
Capital expenditure & funds sources									
Capital expenditure	**50 945**	**45 277**	**64 480**	**1 985**	**29 404**	**37 056**	**(7 652)**	**-21%**	**64 480**
Capital transfers recognised	40 591	33 585	50 267	856	21 527	26 579	(5 052)	-19%	50 267
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**10 353**	**11 691**	**14 213**	**1 128**	**7 877**	**10 477**	**(2 600)**	**-25%**	**14 213**
Total sources of capital funds	**50 945**	**45 277**	**64 480**	**1 985**	**29 404**	**37 056**	**(7 652)**	**-21%**	**64 480**
Financial position									
Total current assets	107 723	88 817	88 817		155 650				88 817
Total non current assets	394 828	486 566	505 769		426 215				505 769
Total current liabilities	76 878	12 091	(6 089)		92 359				(6 089)
Total non current liabilities	32 519	20 789	20 789		32 519				20 789
Community wealth/Equity	**399 288**	**59 629**	**77 446**		**456 983**				**77 446**
Cash flows									
Net cash from (used) operating	(94 585)	68 910	68 910	175	(5 522)	65 048	70 570	108%	68 910
Net cash from (used) investing	–	(52 068)	(52 068)	(2 282)	(37 772)	(39 051)	(1 279)	3%	(52 068)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**(23 937)**	**64 285**	**64 285**	**(2 108)**	**40 817**	**73 440**	**32 623**	**44%**	**100 953**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9 079	2 879	2 516	2 469	2 206	2 581	3 109	64 880	89 719
Creditors Age Analysis									
Total Creditors	2 854	158	–	–	–	–	312	15 331	18 655

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OPERATING REVENUE

Total revenue, including operational grants to date, amounts to R117.2 million, compared to the anticipated R114.2 million. However, total receipts of transfers and conditional grant revenue to date amount to R87.8 million.

Total revenue, including government grants and subsidies, amounts to R205 million.

Cash receipts on operating revenue, excluding grants and VAT refunds, total R51.4million.

i) Property Rates

Property rates year-to-date billing amounts to R29.2 million, compared to the anticipated YTD budget of R40 million. This indicates 27% underperformance. Property rates remain the municipality's largest own revenue source.

The cash received to date for rates billing is R36.8 million, including old debt.

ii) Refuse Services

The year-to-date refuse revenue amounts to R4.4 million, while the YTD budget is R4 million. This is an overperformance of 8%. An effort is being made to ensure this revenue source performs adequately, as the municipality has additional capital resources for this function.

Cash received for refuse collection to date amounts to R3.5 million.

iii) Electricity Services

Year-to-date electricity billed amounts to R12.3 million. The anticipated budgeted revenue amounted to R11.3 million, which indicates a 9% underestimation of the electrical YTD budget. The trading service has been operating at a deficit if you compare sales vs bulk electricity purchases.

Year-to-date receipts amount to R9.6 million. (Conventional R2.9 million and Prepaid R6.7 million)

SURPLUS/ DEFICIT ON SALE OF ELECTRICITY 2025/26 FY			
Sales	**Conventional**	**Prepaid**	**Total**
July	260 701.99	769 160.33	1 029 862.32
August	369 776.69	749 439.31	1 119 216.00
September	218 705.17	807 820.74	1 026 525.91
October	318 643.24	783 483.00	1 102 126.24
November	150 707.78	638 871.27	789 579.05
December	681 518.96	811 176.47	1 492 695.43
January	340 917.41	725 778.56	1 066 695.97
February	124 314.48	640 490.70	764 805.18
March	451 847.22	805 440.98	1 257 288.20
Total Sales	**2 917 132.94**	**6 731 661.36**	**9 648 794.30**
Costs Eskom Bulk			**Total**
July			2 154 047.24
August			2 398 398.43
September			1 871 682.05
October			1 565 004.59
November			1 525 140.12
December			1 466 544.03
January			1 452 062.08
February			1 524 465.74
March			1 444 125.93
Total Costs			**15 401 470.21**
Deficit			**- 5 752 675.91**

iv) Interest on investments

Interest earned on external investments to date amounts to R4.4 million. With an anticipated budget of R5 million. The variance is due to a change in the official prime lending rate.

v) Interest on outstanding debtors

Interest billed on debtor amounts to R3.1 million (*Exchange transactions: R1 103 658.33; non-exchange transactions: R2 596 863.25). The interest billed is less than the prior year.*

vi) Licences and permits

Movement on this line item to date amounts to R797 thousand. YTD budget amounts to R1.3 million. This indicates a year-to-date variance of 42%, the major contributing factor is due to current construction of R63 provincial road by SANRAL making it difficult for the traffic department to implement the Traffic Management Act e.g. issuing of traffic fines.

vii) VAT refunds

The amount received on VAT refunds to date is R7.7 million. The amount of R 645 399.06 which has been submitted to SARS is receivable as of 31 March 2026.

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OPERATING EXPENDITURE

At the end of March 2026, the total expenditure amounts to R89.8 million, while the YTD budget amounts to R93.7 million. This indicates a year-to-date variance of 4%.

i) Employee Costs

The year-to-date movement of employee-related costs amounts to R42.7 million, while the YTD budget amounts to R42.6 million. This is a YTD variance of 0%.

ii) Remuneration of councillors

The YTD budget for councillors' allowances is R4.4 million, and the actual spending to date is R4.4 million. This indicates a year-to-date variance of 1%.

iii) Bulk Electricity

Expenditure for bulk electricity purchases is budgeted at R13.5 million, and the spending to date is R13.4 million excluding VAT. This indicates a year-to-date variance of -1%. The March 2026 invoice for Eskom Bulk amounts to R1 444 125.93. The electricity service is being rendered at a deficit, as the billed cost of bulk purchases exceeded the billed revenue of R5.8 million.

iv) Contracted Services

The expenditure incurred on this line amounts to R6.6 million compared to the YTD budget of R5.9 million. This is a YTD variance of 12%. This is due to the implementation of the MFMA circular 82 – cost containment measures.

v) Operational Costs

As of the end of March 2026, operational costs amount to R14.3 million, while the YTD budget amounts to R16.9 million. This is a YTD variance of 16%. This includes accommodation, external audit fees, machine rentals, bank charges, travel, subsistence, telephone costs, and software licensing. The variance is also due to the appropriate implementation of cost containment measures.

VI) Depreciation

Expenditure for depreciation and amortization is budgeted at R7.9 million, and the expense recognized or accounted for to date is R 6.8 million. This indicates a year-to-date variance of 15%.

CAPITAL EXPENDITURE [SEE C5 TABLE BELOW]

The YTD budget on Capital expenditure is R37.1 million, and the movement to date is at R29.4 million. The variance between the budget and actual translates to overperformance of 21%.

STATEMENT OF FINANCIAL POSITION [SEE C6 TABLE BELOW]

Accumulated surplus as of 31 March 2026 is R339 million. The surplus as at the end of March 2026 is R58 million.

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CASH FLOWS [SEE C7 TABLE BELOW]

The municipality ended the month with a positive cash and cash equivalents balance of R127 million (Operating main bank balance and other short-term investments).

Table C2: Statement of Financial Performance by Vote

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

EC123 Great Kei - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		**119 277**	**134 036**	**152 366**	**19 753**	**95 538**	**109 485**	(13 947)	-13%	**152 366**
Finance and administration		119 277	134 036	152 366	19 753	95 538	109 485	(13 947)	-13%	152 366
Community and public safety		**3 167**	**4 038**	**4 881**	**177**	**2 889**	**2 941**	(51)	-2%	**4 881**
Community and social services		1 360	977	1 977	55	1 583	1 460	124	8%	1 977
Public safety		1 598	3 061	2 905	105	1 161	1 481	(320)	-22%	2 905
Housing		209	–	–	18	145	–	145	#DIV/0!	–
Economic and environmental services		**25 312**	**25 673**	**24 753**	**350**	**21 636**	**15 386**	6 250	41%	**24 753**
Planning and development		670	1 471	1 471	71	385	1 103	(718)	-65%	1 471
Road transport		24 642	24 202	23 282	279	21 251	14 284	6 968	49%	23 282
Trading services		**23 797**	**28 850**	**29 261**	**2 427**	**27 715**	**22 135**	**5 581**	25%	**29 261**
Energy sources		14 439	21 982	23 392	1 820	19 501	17 430	2 071	12%	23 392
Waste management		9 359	6 869	5 869	607	8 215	4 705	3 510	75%	5 869
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**171 553**	**192 597**	**211 261**	**22 707**	**147 779**	**149 947**	**(2 168)**	**-1%**	**211 261**
Expenditure - Functional										
Governance and administration		**56 062**	**59 806**	**57 523**	**4 325**	**37 187**	**38 344**	(1 157)	-3%	**57 523**
Executive and council		5 978	5 738	6 057	639	4 543	4 445	98	2%	6 057
Finance and administration		50 083	54 068	51 466	3 687	32 644	33 899	(1 255)	-4%	51 466
Community and public safety		**10 987**	**9 805**	**9 801**	**725**	**6 532**	**7 274**	(743)	-10%	**9 801**
Community and social services		3 953	776	786	17	461	530	(69)	-13%	786
Public safety		7 033	9 029	9 015	708	6 071	6 744	(674)	-10%	9 015
Economic and environmental services		**31 917**	**28 978**	**27 898**	**3 007**	**21 213**	**20 219**	994	5%	**27 898**
Planning and development		14 312	15 410	16 599	2 029	10 199	11 687	(1 488)	-13%	16 599
Road transport		17 604	13 568	11 299	978	11 014	8 532	2 482	29%	11 299
Trading services		**26 791**	**34 379**	**38 594**	**2 427**	**24 872**	**27 909**	**(3 037)**	-11%	**38 594**
Energy sources		18 073	20 793	24 514	1 584	17 981	18 114	(133)	-1%	24 514
Waste management		8 717	13 586	14 080	843	6 891	9 795	(2 904)	-30%	14 080
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**125 755**	**132 968**	**133 815**	**10 484**	**89 804**	**93 747**	**(3 943)**	**-4%**	**133 815**
Surplus/ (Deficit) for the year		**45 798**	**59 629**	**77 446**	**12 223**	**57 975**	**56 200**	**1 775**	**0.03158163**	**77 446**

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

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

EC123 Great Kei - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		209	1	1	18	146	1	145	16419.2%	1
Vote 2 - Directorate: Budget and Treasury		122 341	134 036	152 366	19 789	99 541	109 485	(9 944)	-9.1%	152 366
Vote 3 - Directorate: Corporate Services		89	–	–	48	110	–	110	#DIV/0!	–
Vote 4 - Directorate: Strategic Services		670	1 471	1 471	71	385	1 103	(718)	-65.1%	1 471
Vote 5 - Directorate: Technical Service & Community Services		48 243	57 089	57 423	2 781	47 597	39 358	8 239	20.9%	57 423
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**171 553**	**192 597**	**211 261**	**22 707**	**147 779**	**149 947**	**(2 168)**	**-1.4%**	**211 261**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	0	–	–	0	(0)	-100.0%	0
Vote 2 - Directorate: Budget and Treasury		44 870	42 956	40 478	2 206	25 596	26 085	(489)	-1.9%	40 478
Vote 3 - Directorate: Corporate Services		5 150	11 112	10 987	1 480	7 049	7 815	(766)	-9.8%	10 987
Vote 4 - Directorate: Strategic Services		20 382	21 197	22 745	2 675	14 793	16 194	(1 401)	-8.7%	22 745
Vote 5 - Directorate: Technical Service & Community Services		55 354	57 703	59 605	4 123	42 367	43 654	(1 286)	-2.9%	59 605
Vote 6 - Municipal Manager- Acting		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**125 755**	**132 968**	**133 815**	**10 484**	**89 804**	**93 747**	**(3 943)**	**-4.2%**	**133 815**
Surplus/ (Deficit) for the year	2	**45 798**	**59 629**	**77 446**	**12 223**	**57 975**	**56 200**	**1 775**	**3.2%**	**77 446**

Operating income and expenditure against approved budget (Table C4- Statement of Financial Performance)

Revenue by Source

EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		14 081	13 830	15 240	1 124	12 300	11 316	983	9%	15 240
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		4 143	4 061	5 061	489	4 414	4 099	315	8%	5 061
Sale of Goods and Rendering of Services		1 035	1 185	1 095	190	636	822	(185)	-23%	1 095
Agency services		422	705	705	–	361	528	(168)	-32%	705
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 125	1 126	1 126	138	1 104	844	260	31%	1 126
Interest from Current and Non Current Assets		6 525	6 733	6 733	511	4 407	5 050	(643)	-13%	6 733
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		375	214	214	18	164	161	3	2%	214
Licence and permits		984	2 906	2 750	113	797	1 365	(568)	-42%	2 750
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		147	53	53	53	948	40	909	2285%	53
Non-Exchange Revenue								–		
Property rates		35 180	54 888	53 388	3 793	29 168	40 041	(10 874)	-27%	53 388
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		710	200	200	216	374	150	224	149%	200
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		60 484	61 753	60 753	14 248	60 011	45 542	14 469	32%	60 753
Interest		4 947	5 676	5 676	438	2 597	4 257	(1 660)	-39%	5 676
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(193)	–	–	–	–	–	–		–
Other Gains		(1 678)	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**128 287**	**153 330**	**152 994**	**21 330**	**117 280**	**114 215**	**3 066**	**3%**	**152 994**

Operating expenditure by type

EC123 Great Kei - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		55 062	55 678	57 181	5 481	42 787	42 617	170	0%	57 181
Remuneration of councillors		5 923	5 738	6 057	633	4 479	4 445	34	1%	6 057
Bulk purchases - electricity		14 597	15 497	17 647	1 256	13 393	13 545	(153)	-1%	17 647
Inventory consumed		192	1 059	1 952	2	1 201	1 268	(67)	-5%	1 952
Debt impairment		–	5 000	1 500	–	–	600	(600)	-100%	1 500
Depreciation and amortisation		18 966	20 848	15 320	–	6 678	7 901	(1 223)	-15%	15 320
Interest		1 329	–	–	–	–	–	–		–
Contracted services		8 078	8 393	9 875	1 636	6 632	5 924	708	12%	9 875
Transfers and subsidies		–	450	800	63	63	570	(507)	-89%	800
Irrecoverable debts written off		5 002	–	–	–	–	–	–		–
Operational costs		17 053	20 306	23 484	1 153	14 311	16 877	(2 567)	-15%	23 484
Losses on Disposal of Assets		337	–	–	–	–	–	–		–
Other Losses		(1 059)	–	–	–	–	–	–		–
Total Expenditure		**125 481**	**132 968**	**133 815**	**10 223**	**89 543**	**93 747**	**(4 204)**	**-4%**	**133 815**

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEE

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

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

EC123 Great Kei - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	1 507	2 472	7	2 470	2 466	5	0%	2 472
Vote 2 - Directorate: Budget and Treasury		(13)	–	140	–	123	130	(7)	-5%	140
Vote 3 - Directorate: Corporate Services		–	–	370	–	170	270	(100)	-37%	370
Vote 4 - Directorate: Strategic Services		–	–	–	–	–	–	–		–
Vote 5 - Directorate: Technical Service & Community Services		4 970	11 783	10 545	–	7 961	8 121	(160)	-2%	10 545
Total Capital Multi-year expenditure	4,7	**4 956**	**13 290**	**13 526**	**7**	**10 724**	**10 987**	**(262)**	**-2%**	**13 526**
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Directorate: Budget and Treasury		3 253	359	239	–	113	334	(222)	-66%	239
Vote 3 - Directorate: Corporate Services		264	839	779	–	282	481	(199)	-41%	779
Vote 4 - Directorate: Strategic Services		6 122	1 102	1 403	–	582	910	(329)	-36%	1 403
Vote 5 - Directorate: Technical Service & Community Services		36 350	29 687	48 533	1 978	17 704	24 345	(6 640)	-27%	48 533
Total Capital single-year expenditure	4	45 988	31 987	50 954	1 978	18 680	26 070	**(7 390)**	**-28%**	50 954
Total Capital Expenditure		**50 945**	**45 277**	**64 480**	**1 985**	**29 404**	**37 056**	**(7 652)**	**-21%**	**64 480**
Capital Expenditure - Functional Classification										
Governance and administration		**3 503**	**1 198**	**1 528**	**–**	**687**	**1 215**	(528)	-43%	**1 528**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		3 503	1 198	1 528	–	687	1 215	(528)	-43%	1 528
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**834**	**543**	**570**	**494**	**494**	**143**	352	247%	**570**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		834	543	570	494	494	143	352	247%	570
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**45 190**	**32 377**	**49 200**	**1 337**	**20 487**	**25 666**	(5 180)	-20%	**49 200**
Planning and development		6 122	1 102	1 403	–	582	910	(329)	-36%	1 403
Road transport		39 068	31 275	47 797	1 337	19 905	24 756	(4 851)	-20%	47 797
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**1 418**	**11 158**	**13 182**	**153**	**7 736**	**10 032**	(2 296)	-23%	**13 182**
Energy sources		267	8 888	9 688	153	5 668	6 986	(1 318)	-19%	9 688
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		1 150	2 271	3 495	–	2 069	3 047	(978)	-32%	3 495
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**50 945**	**45 277**	**64 480**	**1 985**	**29 404**	**37 056**	**(7 652)**	**-21%**	**64 480**
Funded by:										
National Government		32 519	24 890	50 107	856	21 527	26 539	(5 012)	-19%	50 107
Provincial Government		257	8 696	160	–	–	40	(40)	-100%	160
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		7 815	–	0	–	–	0	(0)	-100%	0
Transfers recognised - capital		**40 591**	**33 585**	**50 267**	**856**	**21 527**	**26 579**	**(5 052)**	**-19%**	**50 267**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		10 353	11 691	14 213	1 128	7 877	10 477	(2 600)	-25%	14 213
Total Capital Funding		**50 945**	**45 277**	**64 480**	**1 985**	**29 404**	**37 056**	**(7 652)**	**-21%**	**64 480**

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEE

Table C6: Statement of Financial Position

EC123 Great Kei - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		84 112	64 285	64 285	127 477	64 285
Trade and other receivables from exchange transactions		8 873	13 831	13 831	13 355	13 831
Receivables from non-exchange transactions		3 817	2 894	2 894	3 009	2 894
Current portion of non-current receivables		41	–	–	41	–
Inventory		–	–	–	–	–
VAT		10 897	7 664	7 664	11 786	7 664
Other current assets		(18)	143	143	(18)	143
Total current assets		**107 723**	**88 817**	**88 817**	**155 650**	**88 817**
Non current assets						
Investments		–	–	–	–	–
Investment property		76 094	73 005	73 005	75 062	73 005
Property, plant and equipment		318 359	413 173	432 237	350 666	432 237
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36	36	36	36	36
Intangible assets		339	352	492	450	492
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**394 828**	**486 566**	**505 769**	**426 215**	**505 769**
TOTAL ASSETS		**502 551**	**575 382**	**594 586**	**581 865**	**594 586**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		375	(392)	(422)	398	(422)
Trade and other payables from exchange transactions		54 772	10 660	10 670	45 303	10 670
Trade and other payables from non-exchange transactions		9 192	–	(18 160)	31 426	(18 160)
Provision		2 930	3 510	3 510	2 930	3 510
VAT		9 609	(1 688)	(1 688)	12 302	(1 688)
Other current liabilities		–	–	–	–	–
Total current liabilities		**76 878**	**12 091**	**(6 089)**	**92 359**	**(6 089)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		24 479	20 412	20 412	24 479	20 412
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		8 040	377	377	8 040	377
Total non current liabilities		**32 519**	**20 789**	**20 789**	**32 519**	**20 789**
TOTAL LIABILITIES		**109 397**	**32 880**	**14 700**	**124 877**	**14 700**
NET ASSETS	2	**393 154**	**542 502**	**579 886**	**456 987**	**579 886**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		399 288	59 629	77 446	456 983	77 446
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**399 288**	**59 629**	**77 446**	**456 983**	**77 446**

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEE

Table C7: Cash flow

The table below reflects the institution's cash flow.

EC123 Great Kei - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	41 166	41 166	82	29 168	30 875	(1 707)	-6%	41 166
Service charges		–	18 938	18 938	843	16 714	14 203	2 511	18%	18 938
Other revenue		–	18 724	18 724	1 570	14 183	14 043	140	1%	18 724
Transfers and Subsidies - Operational		–	59 996	59 996	16 402	81 381	44 997	36 384	81%	59 996
Transfers and Subsidies - Capital		–	39 267	39 267	–	84 179	29 450	54 729	186%	39 267
Interest		–	6 734	6 734	–	–	5 051	(5 051)	-100%	6 734
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(94 585)	(115 915)	(115 915)	(18 723)	(144 921)	(73 571)	71 350	-97%	(115 915)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(94 585)**	**68 910**	**68 910**	**175**	**80 704**	**65 048**	**(15 656)**	**-24%**	**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)	(2 282)	(37 772)	(39 051)	(1 279)	3%	(52 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(52 068)**	**(52 068)**	**(2 282)**	**(37 772)**	**(39 051)**	**(1 279)**	**3%**	**(52 068)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(94 585)**	**16 841**	**16 841**	**(2 108)**	**42 932**	**25 997**			**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	(2 108)	127 043	73 440			100 953

ITEM [5.1]

FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

Table SC3: Aged Debtors

The municipality is owed a total amount of R89.7 million, the biggest portion of R63.6 million owed by households. The organs of the state owe R12.7 million. Commercial debtors are sitting at R43.3 million. Agriculture debtors are sitting at R9.1 million. The municipality has monthly debt collection strategies to help collect outstanding revenue, including blocking prepaid electricity users in arrears. Disconnection notices are sent monthly to all customers with outstanding accounts.

EC123 Great Kei - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description		Budget Year 2025/26									
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 559	588	529	533	483	472	478	6 150	10 791	8 115
Receivables from Non-exchange Transactions - Property Rates	1400	6 630	2 014	1 733	1 703	1 499	1 894	2 423	52 231	70 126	59 749
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	875	278	252	234	224	215	209	6 495	8 782	7 377
Receivables from Exchange Transactions - Property Rental Debtors	1700	11	–	–	–	–	–	–	–	11	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900									–	–
Total By Income Source	**2000**	**9 075**	**2 879**	**2 514**	**2 469**	**2 205**	**2 581**	**3 109**	**64 876**	**89 710**	**75 241**
2024/25 - totals only		9377887	2303270	2129497	2151582	1932142	1967846	1925744	65852448	87 640	**73 830**
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 305	610	570	538	483	473	524	8 176	12 678	10 194
Commercial	2300	872	187	139	140	112	110	276	2 441	4 277	3 079
Households	2400	6 781	2 049	1 779	1 764	1 584	1 974	2 286	45 416	63 633	53 024
Other	2500	120	33	28	27	26	24	24	8 838	9 122	8 940
Total By Customer Group	**2600**	**9 079**	**2 879**	**2 516**	**2 469**	**2 206**	**2 581**	**3 109**	**64 870**	**89 710**	**75 236**

Debt by Type	Residents	Councillors	Municipal Officials	Industries	Nat. Departments	Prov. Depts	Agric. Farms	Total
Water								
Electricity	482 986.93		-	288 271.08	87 964.36	9 833 240.85	98 404.69	10 790 867.91
Rental	10 649.67	-			-	-		10 649.67
Refuse	8 122 641.86	-	-	420 710.40	20 945.75	190 085.75	27 404.19	8 781 787.95
Rates	55 016 527.48	-	-	3 568 042.10	170 542.40	2 375 454.63	8 995 847.19	70 126 413.80
Other	-	-	-	-	-	-	-	-
Grand Total	**63 632 805.94**	**-**	**-**	**4 277 023.58**	**279 452.51**	**12 398 781.23**	**9 121 656.07**	**89 709 719.33**
% on Total Debt	**70.93**	**-**	**-**	**4.77**	**0.31**	**13.82**	**10**	**100.00**
								-

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

Report on Collection

The current month's collection rate is 82%.

Collection Rate % of billing:March 2026			
	Billing	**Receipts**	**%**
Electricity	1 773 439.38	1 198 351.61	68%
Refuse	621 785.83	425 093.88	68%
Rates	4 471 036.25	3 978 865.27	89%
Property Rental	17 628.84	11 792.80	67%
Total	**6 883 890.30**	**5 614 103.56**	**82%**

Billing VS Collection Per Town

Name of Town/ Farm	Billing	Collection	ollection Current Account	Collection On Older Debt	Collection %
Cintsa	1 706 231.84	1 218 555.51	752 525.07	466 030.44	44%
East London RD (Farms)	459 608.46	522 739.59	226 852.54	295 887.05	49%
Kwelera	658 137.61	432 633.77	266 697.26	165 936.51	41%
Haga Haga	394 940.80	339 915.24	240 019.79	99 895.45	61%
Kei Mouth	676 587.30	461 511.85	318 985.56	142 526.29	47%
Komga	1 954 186.31	892 811.61	703 874.85	188 936.76	36%
Komga RD (Farm)	170 739.79	197 266.63	38 357.18	158 909.45	22%
Morgan's Bay	853 790.96	743 228.38	489 711.39	253 516.99	57%
Tainton	9 667.23	-	-	-	0%
TOTAL	**6 883 890.30**	**4 808 662.58**	**3 037 023.64**	**1 771 638.94**	**44%**

ITEM [5.1]

FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

Allignment of Collection

Amount Collected	Collection On Curr	Collection On Older Debt
4 808 662.58	3 037 023.64	1 771 638.94

Collection On Current Billing

Month	Billing Amount	Collected Amount	Collection %
July	6 042 206.68	1 820 431.34	30%
August	8 750 723.59	2 630 634.83	30%
September	7 121 894.77	2 995 740.88	42%
October	6 665 380.66	3 928 919.74	59%
November	6 574 209.95	2 555 684.28	39%
December	6 890 685.66	2 614 143.11	38%
January	6 771 959.46	2 746 772.40	41%
February	6 730 565.52	2 594 489.48	39%
March	6 883 890.30	3 037 023.64	44%
	62 431 516.59	**24 923 839.70**	

Collection On Old Debt - 30 June 2025

Month	Billing Amount	Collected Amount	Collection%
July	71 250 364.51	2 408 018.90	3%
August	71 250 364.51	2 231 234.97	3%
September	71 250 364.51	1 341 659.77	2%
October	71 250 364.51	2 150 265.17	3%
November	71 250 364.51	2 277 875.88	3%
December	71 250 364.51	1 885 594.57	3%
January	71 250 364.51	1 936 998.05	3%
February	71 250 364.51	1 922 251.32	3%
March	71 250 364.51	1 771 638.94	2%
		17 925 537.57	

Number of Clearances Issued	Total Amount
51	460 991.06
Number of Transferred Accounts to New Ownership	
52	

SC4: Aged Creditors

EC123 Great Kei - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 444	–	–	–	–	–	–		1 444	329
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	5
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 410	133	–	–	–	–	312	8 671	10 525	10 087
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	25	–	–	–	–	–	6 491	6 517	8 202
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**2 854**	**158**	**–**	**–**	**–**	**–**	**312**	**15 162**	**18 486**	18 623

ITEM [5.1]

FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

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

Supplier Name	Total
Amathole - EC District Municipality	R7 497 965.88
Compensation Fund	R6 392 531.99
ESKOM	R 1 444 125.93
SARS	R 1 131 184.81
T AND N CONTRACTORS	R452 334.79
TOTAL TOP CREDITORS	**R16 918 143.40**

Other trade creditors amount to R1.5 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.

Table SC5: Investment Portfolio

All the call deposits are highly liquid, short-term investments held to meet short-term commitments rather than earn a return (interest).

At the end of March 2026, the municipality had a favorable operating bank balance of R3 900 769.97 and call deposits amounting to R123.1 million.

EC123 Great Kei - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
1 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	8 589	55	–	–	8 643 907.25
2 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	1 050	5	–	–	1 054 757.83
3 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	135	–	–	–	135 332.21
4 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	31 124	465	–	39 000	70 589 698.20
5 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	564	26	–	1	591 190.01
6 Standard Bank		144 M	Deposit-Bank	Yes	Variable	1	0		09 January 2030	3 416	44	–	3 290	6 749 145.56
13 FNB		127 M	Call Account	Yes	Variable	6.15	0		09 January 2030	5 283	91	–	–	5 373 856.20
Standard Bank			Deposit-Bank	Yes	Variable				09 January 2030	30 000				30 000 000.00
14 FNB		5 Y	Call Account	Yes	Variable	0.09	0		30/06/2026	9	(5)	–	–	4 711.75
Municipality sub-total										80 170	681	–	42 291	123 142 599.01
TOTAL INVESTMENTS AND INTERES	2									80 170	681	–	42 291	123 142 599.01

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FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

Table SC6: Grants Received

The table below reflects conditional grants received to date, totaling R87.7 million.

EC123 Great Kei - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**59 588**	**59 996**	**58 996**	**14 059**	**58 466**	**44 247**	**14 219**	**32.1%**	**58 996**
Equitable Share		55 432	55 269	55 269	13 817	55 269	41 452	13 817	33.3%	55 269
Expanded Public Works Programme Integrated Grant		1 103	2 327	1 327	194	849	995	(146)	-14.7%	1 327
Local Government Financial Management Grant		2 400	2 400	2 400	–	1 908	1 800	108	6.0%	2 400
Municipal Infrastructure Grant		653	–	–	49	440	–	440	#DIV/0!	–
Other transfers and grants [insert description]								–		
Provincial Government:		**–**	**1 000**	**1 000**	**60**	**787**	**727**	**60**	**8.2%**	**1 000**
Specify (Add grant description)		–	1 000	1 000	60	787	727	60	8.2%	1 000
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
Other grant providers:		**896**	**757**	**757**	**–**	**757**	**568**	189	33.3%	**757**
Council for Medical Schemes		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
National Library South Africa		**757**	**757**	**757**	**–**	**757**	**568**	189	33.3%	**757**
National Skills Fund		**89**	**–**	**–**	**–**	**–**	**–**	–		**–**
South Africa Housing Fund		**49**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Operating Transfers and Grants	5	**60 484**	**61 753**	**60 753**	**14 119**	**60 011**	**45 542**	**14 469**	**31.8%**	**60 753**
Capital Transfers and Grants										
National Government:		37 156	29 267	58 267	1 504	27 825	35 732	(7 907)	**-22.1%**	58 267
Integrated National Electrification Programme Grant		–	7 312	7 312	617	6 622	5 484	1 138	20.8%	7 312
Municipal Disaster Recovery Grant		16 406	9 080	29 000	801	801	16 960	(16 159)	-95.3%	29 000
Municipal Disaster Response Grant		8 968	–	9 080	85	9 144	3 632	5 512	151.8%	9 080
Municipal Infrastructure Grant		11 783	12 875	12 875	–	11 258	9 656	1 602	16.6%	12 875
Other capital transfers *[insert description]*								–		
Provincial Government:		**610**	**10 000**	–	–	–	–	–		–
Specify (Add grant description)		**610**	**10 000**	**–**	**–**	**–**	**–**	–		**–**
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		**2 000**	–	–	–	–	–	–		–
Government Motor Transport		**2 000**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Capital Transfers and Grants	5	**39 766**	**39 267**	**58 267**	**1 504**	**27 825**	**35 732**	**(7 907)**	**-22.1%**	**58 267**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	100 250	101 020	119 020	15 622	87 836	81 274	6 562	8.1%	119 020

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

Table SC7: Grants expenditure

EC123 Great Kei - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**53 175**	**54 545**	**54 345**	**5 065**	**29 559**	**37 436**	**(7 877)**	**-21.0%**	**54 345**
Equitable Share		41 391	49 431	49 230	3 771	26 362	33 766	(7 404)	-21.9%	49 230
Expanded Public Works Programme Integrated Grant		1 304	2 327	2 327	259	849	1 444	(595)	-41.2%	2 327
Local Government Financial Management Grant		10 472	2 152	2 152	1 035	1 908	1 750	158	9.1%	2 152
Municipal Infrastructure Grant		8	635	635	–	440	477	(36)	-7.6%	635
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
Specify (Add grant description)								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		**1 620**	**0**	**15**	**24**	**60**	**6**	54	892.3%	**15**
Clerical Assist (Pole Parties)		**1 620**	**–**	**–**	**23**	**23**	**–**	23	#DIV/0!	**–**
National Library South Africa		–	0	15	1	37	6	31	510.2%	15
National Library South Africa		132	757	742	3	63	510			742
Total operating expenditure of Transfers and Grants:		**54 795**	**54 545**	**54 360**	**5 089**	**29 619**	**37 442**	**(7 823)**	**-20.9%**	**54 360**
Capital expenditure of Transfers and Grants										
National Government:		32 519	24 890	50 107	856	27 833	32 901	(5 068)	**-15.4%**	50 107
Equitable Share		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	6 358	6 358	153	6 622	4 769	1 853	38.9%	6 358
Municipal Disaster Recovery Grant		23 869	7 896	33 113	697	801	19 543	(18 742)	-95.9%	33 113
Municipal Disaster Response Grant		–	–	–	–	9 144	–	9 144	#DIV/0!	–
Municipal Infrastructure Grant		8 650	10 636	10 636	7	11 266	8 589	2 677	31.2%	10 636
Other capital transfers [insert description]								–		
Provincial Government:		**257**	**8 696**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		257	8 696	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		**7 815**	**–**	**0**	**–**	**–**	**–**	–		**0**
Government Motor Transport		**1 739**	**–**	**0**	**–**	**–**	**–**	–		**0**
Human Settlement Re-development Programme		6 076	–	–	–	–	–	–		–
National Library South Africa		–	–	–	–	–	–			–
Total capital expenditure of Transfers and Grants		**40 591**	**33 585**	**50 107**	**856**	**27 833**	**32 901**	**(5 068)**	**-15.4%**	**50 107**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**95 386**	**88 131**	**104 467**	**5 945**	**57 452**	**70 343**	**(12 891)**	**-18.3%**	**104 467**

The table below reflects the grants' expenditure as of 31 March 2026, and these amounts are inclusive of VAT:

- The Finance Management Grant's (FMG) year-to-date expenditure is R1.9 million related to interns' salaries, updating the fixed asset register, and MSCOA implementation.
- The year-to-date expenditure related to the Expanded Public Works Program (EPWP) amounts to R848 thousand for casual work and poverty alleviation projects
- The municipality has received a grant from DEDEAT of R1 million, year-to-date spending is R787 thousand.

- The current year's receipts for INEP grant amount to R7.3 million and the year-to-date expenditure is R6.6 million.
- MIG year-to-date expenditure amounts to R11.7 million for capital project implementation and operational costs.
- Municipal Disaster Recovery Grant (MDRG) Rollover expenditure amounts to R9.1 million for capital project implementation costs. This funding assists with the reconstruction of roads affected by inclement weather conditions.
- In the current year the municipality received an allocation of R 29 million for Municipal Disaster Recovery Grant (MDRG). The expenditure amounts to R801 thousand.

Grants	Allocation	Withheld / Not Provisioned	Amount Received	Amount Sper	Variance	% Over Total Allocation
FMG	2 400 000	-	2 400 000.00	1 908 049.01	491 951	80%
EPWP	1 327 000	-	1 327 000.00	848 834.21	478 166	64%
DEDEAT	1 000 000		1 000 000.00	787 086.79	212 913	79%
INEP	7 312 000	-	7 312 000.00	6 622 160.22	689 840	91%
MIG	12 875 000	-	12 875 000.00	11 706 343.09	1 168 657	91%
MDRG - Roll Over	9 192 099.93	-	-	9 143 692.74	48 407	99%
MDRG - Current year	29 000 000.00		29 000 000.00	801 113.51	28 198 886	3%
Totals	**63 106 100**	**-**	**53 914 000**	**31 817 280**	**31 288 820**	**50%**

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

Table SC8: Expenditure on councilors, employees, and managers

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

EC123 Great Kei - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 063	3 882	4 073	477	3 065	2 988	78	3%	4 073
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	20	–	–	5	(5)	-100%	20
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		610	562	616	43	439	460	(22)	-5%	616
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 250	1 294	1 347	112	975	992	(17)	-2%	1 347
Sub Total - Councillors		**5 923**	**5 738**	**6 057**	**633**	**4 479**	**4 445**	**34**	**1%**	**6 057**
% increase	4		**-3.1%**	**2.2%**						**2.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 764	3 347	3 347	278	2 553	2 510	43	2%	3 347
Pension and UIF Contributions		7	7	7	1	6	5	1	27%	7
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		169	–	900	827	969	425	543	128%	900
Motor Vehicle Allowance		1 005	1 322	1 322	106	953	992	(39)	-4%	1 322
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		506	632	632	51	455	474	(19)	-4%	632
Sub Total - Senior Managers of Municipality		**4 451**	**5 308**	**6 208**	**1 262**	**4 936**	**4 406**	**529**	**12%**	**6 208**
% increase	4		**19.3%**	**39.5%**						**39.5%**
Other Municipal Staff										
Basic Salaries and Wages		34 137	35 326	35 917	3 173	28 329	27 083	1 246	5%	35 917
Pension and UIF Contributions		5 759	6 107	6 107	552	4 902	4 580	322	7%	6 107
Medical Aid Contributions		3 325	3 531	3 531	327	2 814	2 648	165	6%	3 531
Overtime		1 274	1 869	1 869	93	1 087	1 372	(285)	-21%	1 869
Performance Bonus		2 689	2 449	2 449	305	305	1 703	(1 399)	-82%	2 449
Motor Vehicle Allowance		470	481	481	34	318	361	(43)	-12%	481
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		81	84	84	8	87	63	23	37%	84
Other benefits and allowances		168	200	200	16	144	150	(6)	-4%	200
Payments in lieu of leave		1 157	–	–	–	–	–	–		–
Long service awards		–	–	12	16	21	8	13	168%	12
Post-retirement benefit obligations	2	1 552	323	323	20	174	242	(69)	-28%	323
Sub Total - Other Municipal Staff		**50 612**	**50 370**	**50 973**	**4 546**	**38 179**	**38 211**	**(32)**	**0%**	**50 973**
% increase	4		**-0.5%**	**0.7%**						**0.7%**
Total Parent Municipality		**60 986**	**61 416**	**63 238**	**6 441**	**47 593**	**47 062**	**531**	**1%**	**63 238**
			0.7%	3.7%						3.7%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		**60 986**	**61 416**	**63 238**	**6 441**	**47 593**	**47 062**	**531**	**1%**	**63 238**
% increase	4		**0.7%**	**3.7%**						**3.7%**
TOTAL MANAGERS AND STAFF		**55 062**	**55 678**	**57 181**	**5 808**	**43 114**	**42 617**	**497**	**1%**	**57 181**

ITEM [5.1]
FOR CONSIDERATION BY THE FINANCIAL VIABILITY STANDING COMMITTEEES

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

- The municipality has no unauthorized, irregular, fruitless and wasteful, and expenditures incurred during the period ending 31 March 2026.

FINANCIAL IMPLICATIONS

None

STAFF IMPLICATIONS

None

ANNEXURE

Annexure A: Schedule C Report – March 2026

RECOMMENDATION

The council should note that the s52(d) March Quarterly report was submitted.

SUBMITTED FOR NOTING

GREAT KEI MUNICIPALITY

INCLUSIVENESS | RESPONSIVENESS | QUALITY SERVICE | PARTNERSHIPS | BATHO PELE

EMPOWERMENT THROUGH DEVELOPMENT
GREAT KEI
MUNICIPALITY

National Treasury South Africa
Private Bag X 115
Pretoria
0001
Fax: 086 691 1928

QUALITY CERTIFICATE

I, L.N Mambila, Municipal Manager of Great Kei Municipality, hereby certify that:

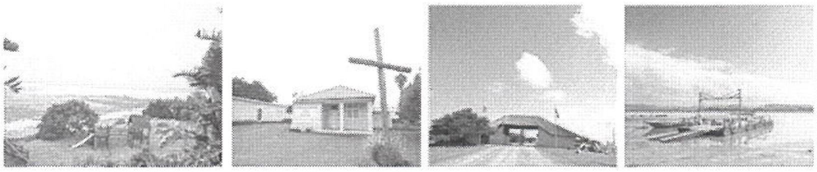
> Quarterly report on the implementation of the budget and financial state of affairs of the municipality,

For the quarter ending 31 March 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under this Act

pp

Mr. L.N. Mambila
Municipal Manager of Great Kei Municipality EC 123

14 April 2026



"Striving for clean administration"