DRAFT ANNUAL BUDGET OF

KOUGA LOCAL MUNICIPALITY

KOUGA
local municipality
Prosperity through vision

2013/14 TO 2015/16

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- All satellite offices and public libraries within the municipality
- At www.kouga.gov.za

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Part 1 – Annual Budget

1.1 Executive Mayor's Report

After the tabling of the draft annual budget to Council, this will be inserted.

1.2 Municipal Budget

DEFINITION OF A MUNICIPAL BUDGET

A municipal budget is generally a projection of future revenues and expenditure.

A budget is used to control financial transactions and should also be used as a management and planning tool. It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP).

A municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.

A Municipal budget is divided into a Capital and an Operating Budget:

a) A capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits, and the sources of finance from which these expenses will be funded. The municipality spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond one year. Fixed assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

Example: Land and buildings, pump stations, water purification plants, furniture, etc.

b) An operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

Example: The purchase of a photocopier is a capital expenditure and is budgeted for under the capital budget, but the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

OBJECTIVE OF A MUNICIPAL BUDGET

The main objective of a municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

WHERE DOES THE MUNICIPALITY'S REVENUE ORIGINATE FROM?

The Municipality collects revenue from various sources. To achieve sustainable service delivery, we have to ensure sustainable income streams to our services. Property rates are an important source of income, accounting for approximately 24% of the Municipality's revenue.

Other sources include tariffs charged for water and sanitation, electricity and refuse removal management. Kouga Local Municipality also receives external funds from National and Provincial Departments by means of conditional (e.g. Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share).

WHAT DOES THE MUNCIPALITY SPEND ITS REVENUE ON?

Municipality spends its revenue on the following services:
- Water, electricity, sanitation and refuse removal
- Streets and Storm Water
- Repairs and maintenance to infrastructure
- Relief for the poor
- Fire services
- Parks
- Libraries
- Sport and recreation facilities
- Upgrading and maintenance of beaches

HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?

The Municipality encourages public participation in the budgetary process. A draft budget can be viewed at the Municipal offices, the official Municipal website as well as all public libraries and is open to comment after it is tabled to Council in March each year.

Once the deadline for comments has been met, amendments are considered and the final budget is approved by Council before the end of May each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

1.3 Executive Summary

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

The budget was made possible through continuous consultation with the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

This budget is prepared based on a mutual commitment and understanding between Council and Management that strict budget control, debt control and overall financial discipline will be maintained in order to achieve the budgeted goals as set out in this marginal budget.

By strict enforcement and execution of the credit control policy, together with an understanding of the prevailing economic climate, Council aims to maintain a rate of payment to meet Council's financial and constitutional obligations.

The Municipality's budget must be viewed in the context of the policies and financial priorities of the National, Provincial and District authorities. Basically, the government spheres are partners in fulfilling the service delivery challenges experienced in Kouga Local Municipality. It is therefore essential that the other government spheres support the municipality by direct allocation of resources and subsidies to enable the municipality to maintain and achieve the long-term capital needs of the community.

In September 2011, National Treasury published the "*Local Government Budgets and Expenditure Review*".
The *Review* highlights the following areas as requiring particular attention by municipalities:

- ***Revenue management*** – To ensure the collection of revenues, municipalities need to ensure that billing systems are accurate, send out accounts to residents and follow up to collect revenues owed.
- ***Collecting outstanding debts*** – This requires political commitment, sufficient administrative capacity, and pricing policies that ensure that bills are accurate and affordable.
- ***Pricing services correctly*** – The full cost of services should be reflected in the price charged to residents who can afford to pay. Many municipalities offer overly generous subsidies and rebates that result in services being run at a loss, resulting in funds being diverted away from other priorities.
- ***Underspending on repairs and maintenance*** – Often seen as a way to reduce spending in the short term, underspending on maintenance can shorten the life of assets, increase long-term maintenance and refurbishment costs, and cause a deterioration in the reliability of services.
- ***Spending on non-priorities*** – Many municipalities spend significant amounts on non-priority items including unnecessary travel, luxury furnishings, excessive catering and unwarranted public relations projects. Consultants are often used to perform routine tasks. Considering the pressurised economic climate continued spending on non-priority wants cannot be sustained.

National Treasury's MFMA Circular No. 66 was used to guide the compilation of the 2013/14 MTREF.

National Treasury requires municipalities to continue to explore appropriate ways of structuring the tariffs for utility services to encourage more efficient use of these services and to generate resources required for maintenance, renewal and expansion of infrastructure. They also encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect appropriate balance between the interest of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities must justify all increases in excess of the 6 per cent upper boundary of the South African Bank's inflation target.

National Treasury advises that priority ought to be given to:

- Ensuring that drinking water and waste water management meets the required quality standards at all times,
- Protecting the poor,
- Supporting meaningful Local economic development initiatives that foster micro and small business opportunities and job creation,
- Securing the health of their asset base by increasing spending on repairs and maintenance,
- Expediting spending on capital projects that are funded by conditional grants.

National Treasury also states that municipalities should control unnecessary spending on nice to-have items and non-essential activities. Some examples of non-priority expenditure is,

- excessive sponsorships, e.g. of music festivals and sporting events
- public relations projects and activities not centred on actual service delivery (e.g. celebrations; gala dinners)
- LED projects that serve the narrow interests of only a small number of beneficiaries

- excessive catering for meetings and other events
- arranging workshops and events at expensive private venues (as opposed to using the municipality's own venues)
- excessive printing costs instead of maximising the use of the municipality's website
- excessive luxurious office accommodation and office furnishings
- foreign travel by mayors, councillors and officials, particularly 'study tours'
- excessive councillor and staff perks such as luxurious mayoral cars and houses, notebooks, IPADS and cell-phone allowances; travel and subsistence allowances
- excessive staff in the office of the mayor – particularly the appointment of political 'advisors' and 'spokespersons'
- all donations to individuals that are not made in terms of the municipality's indigent policy or a bursary scheme for instance donations to cover funeral costs
- costs associated with long-standing staff suspensions and the legal costs associated with not following due process when suspending or dismissing staff, as well as payment of severance packages or 'golden handshakes'
- the use of consultants to perform routine management tasks, and the payment of excessive fees to consultants

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The priorities and targets in relation to the key strategic focus areas as determined in the IDP.
- The level of property rates and tariff increases to take into account the need to address maintenance and infrastructural backlogs, including the expansion of services.
- The level of property rates and tariff increases to ensure the delivery of services on a financially sustainable basis.
- An assessment of the relative human resources capacity to implement the Budget.
- No budget allocation has been made to programmes and projects, unless the respective programme and project plans have been submitted by the relevant Executive Directors.
- The need to enhance the municipality's revenue base.
- No loan funding is available to support the Capital Budget, in view of financial affordability considerations.
- In accordance with Section 19 of the Municipal Finance Management Act, the affected Executive Directors to submit comprehensive reports in relation to new projects, inter alia, dealing with the total project costs, funding sources, future operating budget implications and associated tariff implications, before Council finally approves the implementation of any new project.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act

The main challenges experienced remain as during the compilation of the 2012/13 MTREF and can be summarised as follows for the 2013/14 MTREF budget cycle:

- The ongoing difficulties in the local economy;
- Aging and poorly maintained infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from the Metro and Eskom), which is placing upward pressure on service tariffs to residents.

Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- The need to fill critical vacancies, but the current employee remuneration is already 35% of the operating budget
- Depleted Capital Replacement Reserve, impacting on the Municipality's ability to fund capital expenditure from internal sources
- Allocation of the required operating budget provision for newly created infrastructure and facilities, with a consequential impact on rates and tariff increases

The Operating Budget for 2013/2014 amounts to R586,447,368.00.

Total operating expenditure has grown by 11 per cent or R58.6 million for the 2013/14 financial year when compared to the 2012/13 Adjustments Budget. For the two outer years, operational revenue and expenditure was increased by 5.3 and 4.9 per cent respectively in line with guidance given by National Treasury.

The capital budget for 2013/14 is R33,346,975. The reduction in capital expenditure is due to affordability constraints. The capital programme for the 2014/15 and 2015/16 financial years will decrease until MIG funding has been secured. It should be noted that the Municipality has reached its prudential borrowing limits and there is very little scope to substantially increase these borrowing levels over the medium-term. The repayment of capital and interest (debt services costs) has substantially increased over the past few years.

1.4 Operating Revenue Framework

The continued provision and expansion of services is largely dependent on the Municipality generating the required revenues. Efficient and effective revenue management is thus critical in ensuring the ongoing financial sustainability of the Municipality. It is worth noting that, in accordance with the MFMA, expenditure has to be limited to the realistically anticipated revenues.

The Municipality's revenue management strategy includes the following key components:

- National Treasury's guidelines;
- Growth in the Municipality's revenue base;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges, after discounting rebates given to indigents;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Water bulk tariff increases as approved by NMBM;
- Ensuring of fully cost reflective tariffs for trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.
- The level of property rates and tariff increases must ensure financially sustainable services delivery.

- The level of property rates and tariff increases to provide for the maintenance and replacement of infrastructure, including the expansion of services.

The following is a high level summary of the 2013/14 MTREF (classified by main revenue source):

The operational revenue of R586,447,368 will be sourced as follow:

- Assessment rates R143,843,290.11
- Electricity R209,425,824.43
- Water R52,489,630.70
- Sewerage R38,809,128.72
- Refuse R31,353,558.00
- Other income R54,093,836.04
- Grants and subsidies R56,432,100.00

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality (90%).

Operating grants and transfers total R56 million in the 2013/14 financial year. There has been a slight increase in the final gazetted Equitable Share Allocation. The increase in Equitable Share Allocation based on the new census data will only be seen in the 2014/15, but especially the 2015/16 financial year.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality. It should however be noted that all tariffs are still not cost reflective and this will be phased in over a period of time to be cost reflective by 2014 as advised by National Treasury.

The cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services, such as recreational, library and roads and storm water services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

The categories of rateable properties for purposes of levying rates and the rates for the 2013/14 financial year based on a 13 per cent increase from 1 July 2013 is contained in Annexure B.

It should be noted that the Municipality obtained a 1 year extension on the implementation of a new valuation roll from the MEC, the date of implementation now being 1 July 2014.

1.4.2 Sale of Water and Impact of Tariff Increases

National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014.

A tariff increase of 13% is proposed as from 1 July 2013. The proposed tariff increase is mainly influenced by the following:

- The increased cost of bulk water purchases;
- Increase in repairs and maintenance of water infrastructure;
- Moving towards cost reflective tariffs
- Providing for debt impairment.

A summary of the tariffs for households (residential) and non-residential can be obtained in Annexure B.

The tariff structure has not been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate per 30 day period.

1.4.3 Sale of Electricity and Impact of Tariff Increases

Owing to the delay in Eskom's tariff increase application, NERSA has not given clear guidance on the determination of the municipal tariffs and limit.

Considering the Eskom increases, the consumer tariff had to be increased by an average of 8 per cent to offset the additional bulk purchase cost from 1 July 2013.

The proposed tariff increases are mainly influenced by the following:

- The increase in cost of bulk electricity purchases;
- Increase in repairs and maintenance of electricity infrastructure;
- Providing for debt impairment.

The proposed electricity tariff increases have not been approval by NERSA as yet and will be done before the tabling of the final annual budget.

The tariff structure of the 2013/14 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate per 30 day period. The aim is to subsidise the lower consumption users (mostly the poor).

A summary of the tariffs can be obtained in Annexure B.

R4.5 million's worth of Capital Projects funded by grants have been identified for the financial year.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 13 per cent for sanitation from 1 July 2013 will be implemented. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 per cent of waste water treatment input costs, therefore the higher than CPI increase of 13 per cent for sanitation tariffs.

A summary of the tariffs can be obtained in Annexure B.

1.4.5 Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributing factors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Considering the deficit, a comprehensive investigation into the cost structure of solid waste function was undertaken. The outcomes of this investigation have now been incorporated.

A 13 per cent increase in the waste removal tariff is proposed from 1 July 2013 to ensure that the tariff is now fully cost reflective.

A summary of the tariffs can be obtained in Annexure B.

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- A balanced budget approach by limiting operating expenditure to the operating revenue;
- Strict adherence to the principle of *no project plans no budget.* If there is no business plan no funding allocation can be made.

The following is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

The operational expenditure of R584,055,982.33 is split as follow:

- Remuneration R202,834,112.77 (including Councillors)
- Electricity purchases R155,155,000.00
- Water purchases R21,000,000.00
- Other general expenses R118,927,005.83
- Repairs and Maintenance R41,027,941.99
- Provision for non-payment R45,111,921.74

The budgeted allocation for employee related costs for the 2013/14 equals 35 per cent of the total operating expenditure. As per guidance from National Treasury, Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1 February 2012 until 31 January 2013, plus 1.25 per cent for the 2013/14 financial year.

Considering that municipalities will be preparing and finalising their respective 2013/14 MTREF for tabling as per the MFMA prior to the announcement of the final CPI for the relevant period, municipalities will have to provide for assumed budget growth as it relates to employee related costs.

In this regard municipalities are advised that average CPI for the period November 2011 to October 2012 is 5.74 per cent which compares well to the estimate of 5.7 per cent for 2012 as provided for in the 2012 Medium Term Budget Policy Statement. Municipalities are therefore advised to provide for increases related to salaries and wages for the 2013/14 budget and MTREF as follows:

2013/14 Financial Year – 6.95 per cent (5.7 per cent plus 1.25 per cent)
2014/15 Financial Year – 6.5 per cent (5.5 per cent plus 1 per cent)

Expenditure against overtime has again been significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions. The service departments need to be the implementers of this cost saving strategy and will be monitored strictly.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. In addition, a provision has been made for possible increases.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from the Metro (NMBM). The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved and is implemented as contracted services fall beyond the contracted term.

The provision of debt impairment was raised at 9%. All non-cash flow items and grants were eliminated from the income balance before the provision calculation was applied. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital).

A new line that we have included within the budget documentation is the Depreciation cost of R71 million. With now complying with GRAP 17, we are able to accurately reflect the depreciation cost of Assets within the Annual Budget. This line item is seen as a 'non cash flow item'. The purpose of depreciation is to match the cost of a productive asset (that has a useful life of more than a year) to the revenues earned from using the asset. Since it is hard to see a direct link to revenues, the asset's cost is usually allocated to (assigned to, spread over) the years in which the asset is used. Depreciation systematically allocates or moves the asset's cost from the Statement of Financial Position to expense on the Statement of Financial Performance over the asset's useful life. In other words, depreciation is an allocation process in order to achieve the matching principle; it is *not* a technique for determining the fair market value of the asset. By introducing this line item within the operational expenditure budget as a result of the requirements of GRAP 17, it appears as if there is a possible loss of R69 million which is not an accurate reflection as this is a non cash flow item as explained above.

1.5.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained within the expenditure budget.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Annual Budget Tables – Annexure A

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget..The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. It is necessary to ensure adequate cash-backing for all material obligations. This cannot be achieved in one financial year.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means that it is possible to present the operating surplus or deficit of a vote.

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

Key dates applicable to the process were:

- **August 2012** – Joint strategic planning session of the Mayoral Committee and Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2013/14 MTREF;
- **November 2012** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **3 to 7 January 2013** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **January 2013** – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;
- **30 January 2013** - Council considers the 2012/13 Mid-year Review and Adjustments Budget;
- **February 2013** - Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2013/14 MTREF is revised accordingly;
- **28 March 2013** - Tabling in Council of the draft 2013/14 IDP and 2013/14 MTREF for public consultation;
- **April 2013** – Public consultation;
- **1 May 2013** - Closing date for written comments;

- **1 to 21 May 2013** – finalisation of the 2013/14 IDP and 2013/14 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **31 May 2012** - Tabling of the 2013/14 MTREF before Council for consideration and approval.

2.1.2 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2013/14 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2013/14 MTREF:

- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases to be cost reflective versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA has been taken into consideration in the planning and prioritisation process.

2.1.3 Community Consultation

The draft 2013/14 MTREF as tabled before Council on 28 March 2013 for community consultation will be published on the municipality's website, and hard copies will be made available at various libraries. Consultation will start in April and public written comments can also be submitted to be considered.

2.2 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
   Reporting to National Treasury in electronic format was complied with on a monthly basis.

2. Internship programme
   The Municipality is participating in the Municipal Financial Management Internship programme and has employed interns undergoing training in various divisions of the Financial Services Department.

3. Budget and Treasury Office
   The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee
   An Audit Committee has been re-established.

5. Service Delivery and Implementation Plan
   The detailed SDBIP document is still to be developed after the approval of the annual budget and draft IDP.

6. Annual Report
   Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. Policies
   An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

2.3 Municipal Manager's Quality Certificate

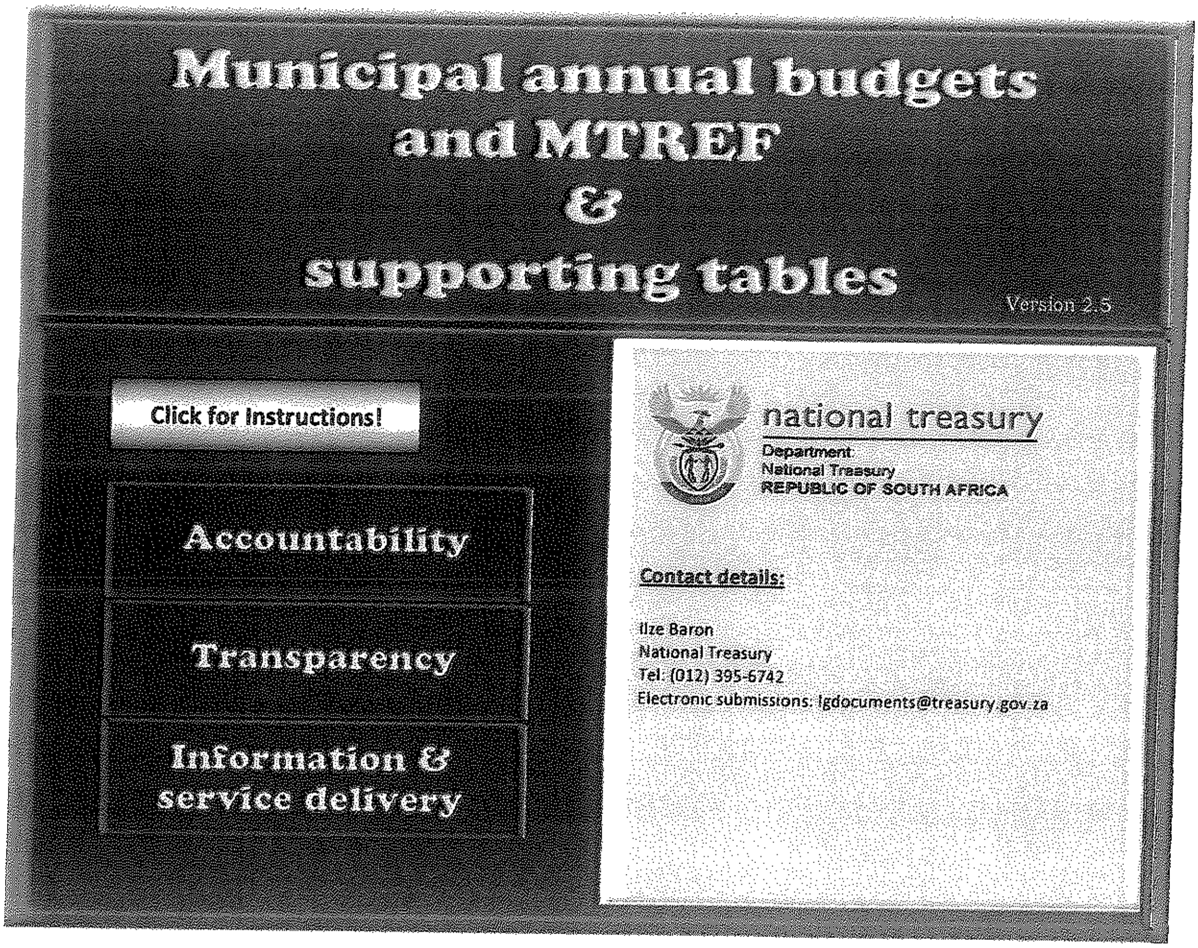
I MR. S. FADI....................., Municipal Manager of Kouga Local Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name MR. S. FADI

Municipal manager of Kouga Local Municipality

Signature

Date 25/03/2013.


Municipal annual budgets
and MTREF
&
supporting tables
Version 2.5
Click for Instructions!
Accountability
Transparency
Information &
service delivery
national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA
Contact details:
Ilze Baron
National Treasury
Tel: (012) 395-6742
Electronic submissions: lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name: EC108 Kouga

CFO Name: Carlien Burger

Tel: 0422002200 Fax: 0422008606

E-Mail: cburger@kouga.gov.za

Budget for MTREF starting: 2013 Budget Year: 2013/14

Does this municipality have Entities? No

If YES: Identify type of report: Consolidated Information

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all sheets

Hide Reference columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure

Complete Votes & Sub-Votes

Vote 1 – *Executive & Council*
- Executive Mayor
- Executive Mayor: Secretariate
- Council
- Municipal Manager
- MM PMS
- MM: Media
- MM: Secretariate
- MM: Risk Management
- WARD

Vote 2 – *Financial Services*
- Finance: CFO
- Finance: Budget & Treasury
- Finance: Expenditure
- Finance: Revenue
- Finance: IT
- Finance: CFO Secretariate
- Finance: Stores
- Finance: SCM
- Finance: Asset & Fleet Management
- Finance: Assessment Rates

Vote 3 – *Administration, Monitoring & Evaluation*
- Corporate Service: Director
- Corporate Services
- Human Resources

Vote 4 – *Led, Tourism & Creative Industries*
- Strategic Service: Director
- Strategic Service: Secretariate
- Skills Development
- Ikhaya Cultural Centre
- Economic Development: General
- Economic Development: Agriculture
- Economic Development: Business
- Economic Development: Tourism
- IDP/LED

Vote 5 – *Infrastructure, Planning & Development*
- Technical Service: Director
- Technical Service: Secretariate
- Engineering
- Mechanical Workshop
- Mig Administration Unit
- Public Works
- Sanitation
- Sewerage
- Electricity
- Water

Vote 6 – *Infrastructure, Planning & Development Continue*
- Planning & Development
- Building & Property
- Housing

Vote 7 – *Social Services*
- Community & Social Service: Director
- Beach
- Blue Flag
- Caravan Parks
- Cemeteries
- Community Services
- Libraries
- Water Ways
- Refuse Removal
- Museum

Vote 8 – *Social Services Continue*
- Parks & Open Space
- Disaster Management
- Fire Services
- Sport & Recreation
- Environmental Management Fee
- Nature Reserves
- Social Development
- Environmental Health
- National Traffic
- Protection Services

Vote 9

EC108 Kouga - Contact Information

A. GENERAL INFORMATION

Municipality	**EC108 Kouga**
Grade	
Province	**EC EASTERN CAPE**
Web Address	
e-mail Address	

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	21
City / Town	Jeffreys Bay
Postal Code	6,330
Street address	
Building	Kouga Municipality
Street No. & Name	33 Da Gama Drive
City / Town	Jeffreys Bay
Postal Code	6330
General Contacts	
Telephone number	042 200 2200
Fax number	422,008,606

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	Magdelene Dlomo	Name	Nomsa Mvimbeli
Telephone number	042- 200 2106	Telephone number	042 - 200 2107
Cell number	083 605 9413	Cell number	73 057 4827
Fax number	86 576 4770	Fax number	086 216 7611
E-mail address	mdlomo@kouga.gov.za	E-mail address	nmvimbeli@kouga.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	Booi Koerat	Name	Ria Griebenouw
Telephone number	042 - 200 0000	Telephone number	042-200 2101
Cell number	076 935 5494	Cell number	073 048 4889
Fax number	042-293 2057	Fax number	042-293 2057
E-mail address	ria@ec108.org.za	E-mail address	ria@ec108.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	Mr S Fadi	Name	Joezay Uithaler
Telephone number	042-200 2102	Telephone number	042-200 2103
Cell number	082 895 1805	Cell number	073 100 6700
Fax number	086 521 4099	Fax number	086 521 4099
E-mail address	juithaler@kouga.gov.za	E-mail address	juithaler@kouga.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	Carlien Burger	Name	Nozuko Mgidi
Telephone number	0422002200	Telephone number	042-200 2105
Cell number		Cell number	730,293,023
Fax number	0422008606	Fax number	865297930
E-mail address	cburger@kouga.gov.za	E-mail address	nmgidi@kouga.gov.za
Official responsible for submitting financial information			
Name	Mr S Abrahams		
Telephone number	042-200 8502		
Cell number	083 265 4372		
Fax number			
E-mail address	sabrahams@kouga.gov.za		

EC108 Kouga - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance										
Property rates	–	–	–	128,625	128,148	128,148	–	139,092	146,464	153,641
Service charges	–	–	–	301,976	302,841	302,841	–	349,381	367,898	385,925
Investment revenue	–	–	–	604	604	604	–	683	719	754
Transfers recognised - operational	–	–	–	56,432	60,117	60,117	–	68,946	59,113	64,358
Other own revenue	–	–	–	33,761	36,137	36,137	–	28,686	30,206	31,687
Total Revenue (excluding capital transfers and contributions)	–	–	–	521,398	527,846	527,846	–	586,788	604,400	636,365
Employee costs	–	–	–	173,677	186,918	186,918	–	192,040	202,218	212,127
Remuneration of councillors	–	–	–	7,833	7,833	7,833	–	10,794	11,366	11,923
Depreciation & asset impairment	–	–	–	–	–	–	–	71,142	74,913	78,583
Finance charges	–	–	–	28,088	28,088	28,088	–	10,324	10,871	11,404
Materials and bulk purchases	–	–	–	–	–	–	–	176,155	185,491	194,580
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	–	–	–	311,799	373,416	373,416	–	195,341	205,384	265,426
Total Expenditure	–	–	–	521,398	596,256	596,256	–	655,796	690,243	774,043
Surplus/(Deficit)	–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Capital expenditure & funds sources										
Capital expenditure	–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Transfers recognised - capital	–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	2,071	2,071	–	2,236	2,355	2,470
Total sources of capital funds	–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Financial position										
Total current assets	–	–	–	–	–	–	–	–	–	–
Total non current assets	–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Total current liabilities	–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	–	–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating	–	–	–	35,007	37,078	37,078	–	33,843	35,636	37,382
Net cash from (used) investing	–	–	–	(35,007)	(37,078)	(37,078)	–	(33,347)	(35,114)	(36,835)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	–	–	–	0	0	0	–	496	1,017	1,565
Cash backing/surplus reconciliation										
Cash and investments available	–	–	–	–	–	–	–	–	–	–
Application of cash and investments	–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Balance - surplus (shortfall)	–	–	–	(35,007)	(35,007)	(35,007)	–	(31,111)	(32,760)	(34,365)
Asset management										
Asset register summary (WDV)	–	–	–	35,007	37,078	37,078	33,347	33,347	35,114	36,835
Depreciation & asset impairment	–	–	–	–	–	–	71,142	71,142	74,913	78,583
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	–	–	–	–	–	–	–
Free services										
Cost of Free Basic Services provided	–	–	–	1,105	1,105	1,105	1,105	1,105	1,105	1,105
Revenue cost of free services provided	–	–	–	393,441	393,441	393,441	393,441	393,441	393,441	393,441
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	5	5	5	5	5	5	5
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	16	16	16	16	16	16	16

EC108 Kouga - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Governance and administration		–	–	–	**185,179**	**184,854**	**184,854**	**201,711**	**213,485**	**207,927**
Executive and council		–	–	–	–	2	2	–	–	–
Budget and treasury office		–	–	–	184,705	184,383	184,383	201,411	213,168	207,595
Corporate services		–	–	–	474	469	469	301	317	332
Community and public safety		–	–	–	**26,654**	**26,911**	**26,911**	**18,456**	**19,327**	**20,173**
Community and social services		–	–	–	6,299	6,559	6,559	7,103	7,373	7,633
Sport and recreation		–	–	–	–	–	–	0	0	0
Public safety		–	–	–	20,354	20,352	20,352	11,352	11,954	12,540
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	**16,612**	**20,294**	**20,294**	**27,911**	**28,104**	**20,718**
Planning and development		–	–	–	7,421	10,714	10,714	15,366	14,894	6,861
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	9,192	9,580	9,580	12,545	13,210	13,857
Trading services		–	–	–	**292,953**	**293,818**	**293,818**	**338,710**	**356,662**	**374,138**
Electricity		–	–	–	191,501	191,501	191,501	218,439	230,016	241,287
Water		–	–	–	40,384	40,384	40,384	52,490	55,272	57,980
Waste water management		–	–	–	35,540	36,405	36,405	36,428	38,359	40,239
Waste management		–	–	–	25,526	25,526	25,526	31,354	33,015	34,633
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	–	–	–	**521,398**	**525,878**	**525,878**	**586,788**	**617,578**	**622,955**
Expenditure - Standard										
Governance and administration		–	–	–	**112,939**	**127,798**	**127,798**	**145,368**	**144,584**	**124,803**
Executive and council		–	–	–	26,001	25,226	25,226	26,950	18,807	19,729
Budget and treasury office		–	–	–	56,258	68,020	68,020	82,783	88,254	65,713
Corporate services		–	–	–	30,680	34,552	34,552	35,634	37,523	39,362
Community and public safety		–	–	–	**71,557**	**73,242**	**73,242**	**77,060**	**81,038**	**84,464**
Community and social services		–	–	–	38,237	38,342	38,342	40,812	42,868	44,425
Sport and recreation		–	–	–	1,769	1,545	1,545	1,043	1,099	1,152
Public safety		–	–	–	27,520	29,282	29,282	30,547	32,166	33,742
Housing		–	–	–	4,030	4,072	4,072	4,658	4,905	5,145
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	**51,250**	**94,547**	**94,547**	**101,522**	**105,617**	**55,719**
Planning and development		–	–	–	38,970	82,578	82,578	88,839	92,262	41,710
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	12,280	11,969	11,969	12,683	13,355	14,010
Trading services		–	–	–	**285,652**	**300,669**	**300,669**	**331,845**	**349,433**	**366,555**
Electricity		–	–	–	180,315	180,815	180,815	208,639	219,697	230,462
Water		–	–	–	48,965	54,637	54,637	57,292	60,328	63,284
Waste water management		–	–	–	27,893	36,377	36,377	35,448	37,327	39,156
Waste management		–	–	–	28,479	28,840	28,840	30,467	32,081	33,653
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	–	–	–	**521,398**	**596,256**	**596,256**	**655,796**	**680,672**	**631,542**
Surplus/(Deficit) for the year		–	–	–	**0**	**(70,379)**	**(70,379)**	**(69,008)**	**(63,094)**	**(8,587)**

EC108 Kouga - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Municipal governance and administration		–	–	–	185,179	184,854	184,854	201,711	213,485	207,927
Executive and council		–	–	–	–	2	2	–	–	–
Mayor and Council					–	2	2	–	–	–
Municipal Manager					–	–	–	–	–	–
Budget and treasury office					184,705	184,383	184,383	201,411	213,168	207,595
Corporate services		–	–	–	474	469	469	301	317	332
Human Resources					–	–	–	–	–	–
Information Technology					5	–	–	–	–	–
Property Services					467	467	467	298	314	329
Other Admin					3	3	3	3	3	3
Community and public safety		–	–	–	26,654	26,911	26,911	18,456	19,327	20,173
Community and social services		–	–	–	6,299	6,559	6,559	7,103	7,373	7,633
Libraries and Archives					2,033	4,185	4,185	2,035	2,036	2,035
Museums & Art Galleries etc					–	81	81	92	97	102
Community halls and Facilities					1,968	–	–	2,224	2,342	2,457
Cemeteries & Crematoriums					172	172	172	194	204	214
Child Care					–	–	–	–	–	–
Aged Care					–	–	–	–	–	–
Other Community					2,119	2,114	2,114	2,550	2,685	2,816
Other Social					8	8	8	9	9	10
Sport and recreation					–	–	–	0	0	0
Public safety		–	–	–	20,354	20,352	20,352	11,352	11,954	12,540
Police					3,023	3,021	3,021	2,016	2,123	2,227
Fire					–	–	–	–	–	–
Civil Defence					17,331	17,331	17,331	9,337	9,831	10,313
Street Lighting					–	–	–	–	–	–
Other					–	–	–	–	–	–
Housing					–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Clinics					–	–	–	–	–	–
Ambulance					–	–	–	–	–	–
Other					–	–	–	–	–	–
Economic and environmental services		–	–	–	16,612	20,294	20,294	27,911	28,104	20,718
Planning and development		–	–	–	7,421	10,714	10,714	15,366	14,894	6,861
Economic Development/Planning					2,093	2,093	2,093	7,131	7,512	2,327
Town Planning/Building enforcement					5,328	8,621	8,621	8,235	7,383	4,533
Licensing & Regulation					–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–
Roads					–	–	–	–	–	–
Public Buses					–	–	–	–	–	–
Parking Garages					–	–	–	–	–	–
Vehicle Licensing and Testing					–	–	–	–	–	–
Other					–	–	–	–	–	–
Environmental protection		–	–	–	9,192	9,580	9,580	12,545	13,210	13,857
Pollution Control					–	–	–	–	–	–
Biodiversity & Landscape					–	–	–	–	–	–
Other					9,192	9,580	9,580	12,545	13,210	13,857
Trading services		–	–	–	292,953	293,818	293,818	338,710	356,662	374,138
Electricity		–	–	–	191,501	191,501	191,501	218,439	230,016	241,287
Electricity Distribution					191,501	191,501	191,501	218,439	230,016	241,287
Electricity Generation					–	–	–	–	–	–
Water		–	–	–	40,384	40,384	40,384	52,490	55,272	57,980
Water Distribution					40,384	40,384	40,384	52,490	55,272	57,980
Water Storage					–	–	–	–	–	–
Waste water management		–	–	–	35,540	36,405	36,405	36,428	38,359	40,239
Sewerage					35,540	36,405	36,405	36,428	38,359	40,239
Storm Water Management					–	–	–	–	–	–
Public Toilets					–	–	–	–	–	–
Waste management		–	–	–	25,526	25,526	25,526	31,354	33,015	34,633
Solid Waste					25,526	25,526	25,526	31,354	33,015	34,633
Other		–	–	–	–	–	–	–	–	–
Air Transport					–	–	–	–	–	–
Abattoirs					–	–	–	–	–	–
Tourism					–	–	–	–	–	–
Forestry					–	–	–	–	–	–
Markets					–	–	–	–	–	–
Total Revenue - Standard	2	–	–	–	521,398	525,878	525,878	586,788	617,578	622,955

Expenditure - Standard										
Municipal governance and administration		–	–	–	112,939	127,798	127,798	145,368	144,584	124,803
Executive and council		–	–	–	26,001	25,226	25,226	26,950	18,807	19,729
Mayor and Council					16,595	16,845	16,845	17,861	18,807	19,729
Municipal Manager					9,406	8,380	8,380	9,089	–	–
Budget and treasury office					56,258	68,020	68,020	82,783	88,254	65,713
Corporate services		–	–	–	30,680	34,552	34,552	35,634	37,523	39,362
Human Resources					3,322	3,611	3,611	4,336	4,566	4,790
Information Technology					4,647	4,254	4,254	4,591	4,834	5,071
Property Services					2,879	7,106	7,106	7,274	7,660	8,035
Other Admin					19,833	19,581	19,581	19,433	20,463	21,466
Community and public safety		–	–	–	71,557	73,242	73,242	77,060	81,038	84,464
Community and social services		–	–	–	38,237	38,342	38,342	40,812	42,868	44,425
Libraries and Archives					4,330	4,215	4,215	4,733	4,877	4,572
Museums & Art Galleries etc					192	196	196	158	167	175
Community halls and Facilities					3,420	3,759	3,759	3,909	4,116	4,318
Cemeteries & Crematoriums					1,213	1,254	1,254	1,110	1,169	1,226
Child Care					–	–	–	–	–	–
Aged Care					–	–	–	–	–	–
Other Community					26,290	26,324	26,324	28,790	30,315	31,801
Other Social					2,792	2,595	2,595	2,112	2,224	2,333
Sport and recreation					1,769	1,545	1,545	1,043	1,099	1,152
Public safety		–	–	–	27,520	29,282	29,282	30,547	32,166	33,742
Police					12,120	11,823	11,823	12,151	12,795	13,422
Fire					9,434	11,771	11,771	12,522	13,186	13,832
Civil Defence					4,894	4,577	4,577	4,753	5,004	5,250
Street Lighting					–	–	–	–	–	–
Other					1,072	1,112	1,112	1,121	1,181	1,238
Housing					4,030	4,072	4,072	4,658	4,905	5,145
Health		–	–	–	–	–	–	–	–	–
Clinics					–	–	–	–	–	–
Ambulance					–	–	–	–	–	–
Other					–	–	–	–	–	–
Economic and environmental services		–	–	–	51,250	94,547	94,547	101,522	105,617	55,719
Planning and development		–	–	–	38,970	82,578	82,578	88,839	92,262	41,710
Economic Development/Planning					15,232	15,572	15,572	20,256	21,332	16,840
Town Planning/Building enforcement					23,738	67,006	67,006	68,583	70,929	24,869
Licensing & Regulation					–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–
Roads								–	–	–
Public Buses								–	–	–
Parking Garages								–	–	–
Vehicle Licensing and Testing								–	–	–
Other								–	–	–
Environmental protection		–	–	–	12,280	11,969	11,969	12,683	13,355	14,010
Pollution Control					–	–	–	–	–	–
Biodiversity & Landscape					–	–	–	–	–	–
Other					12,280	11,969	11,969	12,683	13,355	14,010
Trading services		–	–	–	285,652	300,669	300,669	331,845	349,433	366,555
Electricity		–	–	–	180,315	180,815	180,815	208,639	219,697	230,462
Electricity Distribution					180,315	180,815	180,815	208,639	219,697	230,462
Electricity Generation					–	–	–	–	–	–
Water		–	–	–	48,965	54,637	54,637	57,292	60,328	63,284
Water Distribution					48,965	54,637	54,637	57,292	60,328	63,284
Water Storage					–	–	–	–	–	–
Waste water management		–	–	–	27,893	36,377	36,377	35,448	37,327	39,156
Sewerage					27,893	36,377	36,377	35,448	37,327	39,156
Storm Water Management					–	–	–	–	–	–
Public Toilets					–	–	–	–	–	–
Waste management		–	–	–	28,479	28,840	28,840	30,467	32,081	33,653
Solid Waste					28,479	28,840	28,840	30,467	32,081	33,653
Other		–	–	–	–	–	–	–	–	–
Air Transport					–			–	–	–
Abattoirs					–			–	–	–
Tourism					–			–	–	–
Forestry					–			–	–	–
Markets					–			–	–	–
Total Expenditure - Standard	3	–	–	–	521,398	596,256	596,256	655,796	680,672	631,542
Surplus/(Deficit) for the year		–	–	–	0	(70,379)	(70,379)	(69,008)	(83,094)	(8,587)

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditu Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year 2015/16
Revenue by Vote	1									
Vote 1 - Executive & Council		–	–	–	–	2	2	–	–	-
Vote 2 - Financial Services		–	–	–	184,710	184,383	184,383	201,411	213,168	218,31
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	3	3	3	3	3	
Vote 4 - Led, Tourism & Creative Industries		–	–	–	1,053	1,053	1,053	5,957	6,272	6,58
Vote 5 - Infrastructure, Planning & Development		–	–	–	272,754	276,913	276,913	315,591	331,032	344,05
Vote 6 - Infrastructure, Planning & Development Continue		–	–	–	1,514	1,514	1,514	1,481	1,559	1,63
Vote 7 - Social Services		–	–	–	31,155	33,383	33,383	37,699	39,590	41,42
Vote 8 - Social Services Continue		–	–	–	30,209	30,595	30,595	24,647	25,953	27,22
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	–	–	**521,398**	**527,846**	**527,846**	**586,788**	**617,578**	**639,241**
***Expenditure by Vote** to be appropriated*	1									
Vote 1 - Executive & Council		–	–	–	26,001	25,226	25,226	26,950	28,379	29,769
Vote 2 - Financial Services		–	–	–	60,904	72,274	72,274	87,374	93,088	78,718
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	23,155	23,192	23,192	23,769	25,029	26,256
Vote 4 - Led, Tourism & Creative Industries		–	–	–	9,260	9,835	9,835	14,375	15,137	15,879
Vote 5 - Infrastructure, Planning & Development		–	–	–	280,911	338,835	338,835	369,962	388,284	358,437
Vote 6 - Infrastructure, Planning & Development Continue		–	–	–	14,627	18,518	18,518	19,062	20,072	21,055
Vote 7 - Social Services		–	–	–	43,191	43,406	43,406	46,292	48,638	50,477
Vote 8 - Social Services Continue		–	–	–	63,348	64,971	64,971	68,012	71,616	75,126
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	–	–	**521,398**	**596,256**	**596,256**	**655,796**	**690,243**	**655,717**
Surplus/(Deficit) for the year	2	–	–	–	**0**	**(68,410)**	**(68,410)**	**(69,008)**	**(72,665)**	**(16,476)**

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Executive & Council		–	–	–	–	2	2	–	–	–
1.1 - Executive Mayor					–	–	–	–	–	–
1.2 - Executive Mayor: Secretariate					–	–	–	–	–	–
1.3 - Council					–	2	2	–	–	–
1.4 - Municipal Manager					–	–	–	–	–	–
1.5 - MM:PMS					–	–	–	–	–	–
1.6 - MM: Media					–	–	–	–	–	–
1.7 - MM: Secretariate					–	–	–	–	–	–
1.8 - MM: Risk Management					–	–	–	–	–	–
1.9 - WARD					–	–	–	–	–	–
					–	–	–	–	–	–
Vote 2 - Financial Services		–	–	–	184,710	184,383	184,383	201,411	213,168	218,314
2.1 - Finance: CFO					49,603	49,779	49,779	56,605	60,688	58,362
2.2 - Finance: Budget & Treasury					604	604	604	683	719	754
2.3 - Finance: Expenditure					270	270	270	306	322	338
2.4 - Finance: Revenue					4,199	4,167	4,167	4,708	4,958	5,201
2.5 - Finance: IT					5	–	–	–	–	–
2.6 - Finance: CFO Secretariate					–	–	–	–	–	–
2.7 - Finance: Stores					3	3	3	3	3	3
2.8 - Finance: SCM					–	12	12	14	14	15
2.9 - Finance: Asset & Fleet Management					–	–	–	–	–	–
2.10 - Finance: Assessment Rates					130,025	129,548	129,548	139,092	146,464	153,641
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	3	3	3	3	3	3
3.1 - Corporate Service: Director					–	–	–	–	–	–
3.2 - Corporate Services					3	3	3	3	3	3
3.3 - Human Resources					–	–	–	–	–	–
Vote 4 - Led, Tourism & Creative Industries		–	–	–	1,053	1,053	1,053	5,957	6,272	6,580
4.1 - Strategic Service: Director					–	–	–	–	–	–
4.2 - Strategic Service: Secretariate					–	–	–	–	–	–
4.3 - Skills Development					800	800	800	848	893	937
4.4 - Kouga Cultural Centre					8	8	8	9	9	10
4.5 - Economic Development: General					246	246	246	5,050	5,318	5,578
4.6 - Economic Development: Agriculture					–	–	–	–	–	–
4.7 - Economic Development: Business					–	–	–	–	–	–
4.8 - Economic Development: Tourism					–	–	–	–	–	–
4.9 - IDP/LED					–	–	–	50	53	55
Vote 5 - Infrastructure, Planning & Development		–	–	–	272,754	276,913	276,913	315,591	331,032	344,055
5.1 - Technical Service: Director					–	–	–	–	–	–
5.2 - Technical Service: Secretariate					–	–	–	–	–	–
5.3 - Engineering					10	10	10	11	12	12
5.4 - Mechnical Workshop					–	–	–	–	–	–
5.5 - Mig Administration Unit					1,395	1,395	1,395	1,416	1,494	1,557
5.6 - Public Works					3,923	7,216	7,216	6,807	5,879	2,981
5.7 - Sanitation					330	330	330	373	393	412
5.8 - Sewerage					35,210	36,075	36,075	36,055	37,966	39,826
5.9 - Electricity					191,501	191,501	191,501	218,439	230,016	241,287
5.10 - Water					40,384	40,384	40,384	52,490	55,272	57,980
Vote 6 - Infrastructure, Planning & Development Contin		–	–	–	1,514	1,514	1,514	1,481	1,559	1,636
6.1 - Planning & Development					1,047	1,047	1,047	1,183	1,246	1,307
6.2 - Building & Property					467	467	467	298	314	329
6.3 - Housing					–	–	–	–	–	–

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 7 - Social Services		–	–	–	**31,155**	**33,383**	**33,383**	**37,699**	**39,590**	**41,428**
7.1 - Community & Social Service: Director					–	–	–	–	–	–
7.2 - Beach					6	–	–	–	–	–
7.3 - Blue Flag					–	–	–	–	–	–
7.4 - Caravan Parks					1,968	1,968	1,968	2,224	2,342	2,457
7.5 - Cemeteries					172	172	172	194	204	214
7.6 - Community Services					0	0	0	0	0	0
7.7 - Libraries					2,033	4,185	4,185	2,035	2,036	2,035
7.8 - Water Ways					1,450	1,450	1,450	1,800	1,895	1,988
7.9 - Refuse Removal					25,526	25,526	25,526	31,354	33,015	34,633
7.10 - Museum					–	81	81	92	97	102
Vote 8 - Social Services Continue		–	–	–	**30,209**	**30,595**	**30,595**	**24,647**	**25,953**	**27,225**
8.1 - Parks & Open Space					–	–	–	–	–	–
8.2 - Disaster Management					–	–	–	–	–	–
8.3 - Fire Services					–	–	–	–	–	–
8.4 - Sport & Recreation					–	–	–	0	0	0
8.5 - Envornmental Management Fee					9,023	9,023	9,023	10,671	11,236	11,787
8.6 - Nature Reserves					663	663	663	750	789	828
8.7 - Social Development					–	–	–	–	–	–
8.8 - Environmental Health					169	557	557	1,874	1,973	2,070
8.9 - National Traffic					17,331	17,331	17,331	9,337	9,831	10,313
8.10 - Protection Services					3,023	3,021	3,021	2,016	2,123	2,227
Vote 9 -		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]										
Vote 10 -		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]										
Vote 11 -		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]										
Vote 12 -		–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]										
Vote 13 -		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]										

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 14 -		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]										
Vote 15 -		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	–	–	–	521,398	527,846	527,846	586,788	617,578	639,241

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	–	–	**26,001**	**25,226**	**25,226**	**26,950**	**28,379**	**29,769**
1.1 - Executive Mayor					1,197	1,145	1,145	1,267	1,334	1,399
1.2 - Executive Mayor: Secretariate					–	–	–	–	–	–
1.3 - Council					15,399	15,701	15,701	16,594	17,473	18,330
1.4 - Municipal Manager					7,226	6,715	6,715	7,311	7,698	8,076
1.5 - MM:PMS					619	619	619	663	698	732
1.6 - MM: Media					564	569	569	604	636	667
1.7 - MM: Secretariate					14	–	–	–	–	–
1.8 - MM: Risk Management					983	478	478	512	539	565
1.9 - WARD					–	–	–	–	–	–
Vote 2 - Financial Services		–	–	–	**60,904**	**72,274**	**72,274**	**87,374**	**93,088**	**78,718**
2.1 - Finance: CFO					3,370	3,184	3,184	3,467	4,734	7,293
2.2 - Finance: Budget & Treasury					3,321	3,589	3,589	4,628	4,873	5,112
2.3 - Finance: Expenditure					3,448	3,440	3,440	3,600	3,791	3,977
2.4 - Finance: Revenue					26,074	32,985	32,985	41,413	43,607	45,744
2.5 - Finance: IT					4,647	4,254	4,254	4,591	4,834	5,071
2.6 - Finance: CFO Secretariate					–	–	–	–	–	–
2.7 - Finance: Stores					1,336	1,358	1,358	1,490	1,569	1,646
2.8 - Finance: SCM					1,394	1,390	1,390	1,546	1,628	1,708
2.9 - Finance: Asset & Fleet Management					1,364	7,187	7,187	7,393	7,785	8,166
2.10 - Finance: Assessment Rates					15,950	14,887	14,887	19,245	20,265	–
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	**23,155**	**23,192**	**23,192**	**23,769**	**25,029**	**26,256**
3.1 - Corporate Service: Director					1,935	1,731	1,731	1,930	2,033	2,132
3.2 - Corporate Services					17,897	17,850	17,850	17,503	18,431	19,334
3.3 - Human Resources					3,322	3,611	3,611	4,336	4,566	4,790
Vote 4 - Led, Tourism & Creative Industries		–	–	–	**9,260**	**9,835**	**9,835**	**14,375**	**15,137**	**15,879**
4.1 - Strategic Service: Director					914	767	767	880	927	972
4.2 - Strategic Service: Secretariate					–	–	–	–	–	–
4.3 - Skills Development					2,107	2,665	2,665	2,273	2,393	2,511
4.4 - Kouga Cultural Centre					832	835	835	368	388	407
4.5 - Economic Development: General					1,816	1,796	1,796	6,764	7,123	7,472
4.6 - Economic Development: Agriculture					283	410	410	469	494	518
4.7 - Economic Development: Business					527	542	542	507	534	560
4.8 - Economic Development: Tourism					962	939	939	1,116	1,175	1,233
4.9 - IDP/LED					1,818	1,880	1,880	1,998	2,104	2,207
Vote 5 - Infrastructure, Planning & Development		–	–	–	**280,911**	**338,835**	**338,835**	**369,962**	**388,284**	**358,437**
5.1 - Technical Service: Director					833	941	941	1,002	1,055	1,107
5.2 - Technical Service: Secretariate					–	–	–	–	–	–
5.3 - Engineering					2,364	2,359	2,359	2,512	2,645	2,774
5.4 - Mechnical Workshop					1,126	1,110	1,110	1,398	1,473	1,545
5.5 - Mig Administration Unit					984	1,402	1,402	1,222	1,289	1,102
5.6 - Public Works					18,431	61,194	61,194	62,449	64,470	19,007
5.7 - Sanitation					4,702	4,958	4,958	5,330	5,612	5,887
5.8 - Sewerage					23,191	31,419	31,419	30,118	31,714	33,268
5.9 - Electricity					180,315	180,815	180,815	208,639	219,697	230,462
5.10 - Water					48,965	54,637	54,637	57,292	60,328	63,284
Vote 6 - Infrastructure, Planning & Development Contin		–	–	–	**14,627**	**18,518**	**18,518**	**19,062**	**20,072**	**21,055**
6.1 - Planning & Development					7,718	7,339	7,339	7,129	7,507	7,875
6.2 - Building & Property					2,879	7,106	7,106	7,274	7,660	8,035
6.3 - Housing					4,030	4,072	4,072	4,658	4,905	5,145
					–	–	–			

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 7 - Social Services		–	–	–	**43,191**	**43,406**	**43,406**	**46,292**	**48,638**	**50,477**
7.1 - Community & Social Service: Director					917	764	764	913	962	1,009
7.2 - Beach					2,673	2,445	2,445	3,386	3,565	3,740
7.3 - Blue Flag					685	680	680	377	397	416
7.4 - Caravan Parks					3,420	3,759	3,759	3,909	4,116	4,318
7.5 - Cemeteries					1,213	1,254	1,254	1,110	1,169	1,226
7.6 - Community Services					354	324	324	314	330	346
7.7 - Libraries					4,330	4,215	4,215	4,733	4,877	4,572
7.8 - Water Ways					929	929	929	925	974	1,022
7.9 - Refuse Removal					28,479	28,840	28,840	30,467	32,081	33,653
7.10 - Museum					192	196	196	158	167	175
Vote 8 - Social Services Continue		–	–	–	**63,348**	**64,971**	**64,971**	**68,012**	**71,616**	**75,126**
8.1 - Parks & Open Space					20,374	20,898	20,898	22,677	23,878	25,048
8.2 - Disaster Management					1,072	1,112	1,112	1,121	1,181	1,238
8.3 - Fire Services					9,434	11,771	11,771	12,522	13,186	13,832
8.4 - Sport & Recreation					1,769	1,545	1,545	1,043	1,099	1,152
8.5 - Envornmental Management Fee					9,489	9,199	9,199	9,464	9,965	10,454
8.6 - Nature Reserves					359	284	284	198	209	219
8.7 - Social Development					1,046	992	992	864	910	954
8.8 - Environmental Health					2,791	2,771	2,771	3,219	3,390	3,556
8.9 - National Traffic					4,894	4,577	4,577	4,753	5,004	5,250
8.10 - Protection Services					12,120	11,823	11,823	12,151	12,795	13,422
Vote 9 -		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]										
Vote 10 -		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]										
Vote 11 -		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]										
Vote 12 -		–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]										
Vote 13 -		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]										

EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 14 - 14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - 15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	–	–	521,398	596,256	596,256	655,796	690,243	655,717
Surplus/(Deficit) for the year	2	–	–	–	0	(68,410)	(68,410)	(69,008)	(72,665)	(16,476)

EC108 Kouga - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	–	–	–	128,625	128,148	128,148	–	139,092	146,464	153,641
Property rates - penalties & collection charges									–	–	–
Service charges - electricity revenue	2	–	–	–	191,501	191,501	191,501	–	218,439	230,016	241,287
Service charges - water revenue	2	–	–	–	40,384	40,384	40,384	–	52,490	55,272	57,980
Service charges - sanitation revenue	2	–	–	–	35,540	36,405	36,405	–	36,428	38,359	40,239
Service charges - refuse revenue	2	–	–	–	25,526	25,526	25,526	–	31,354	33,015	34,633
Service charges - other					9,023	9,023	9,023		10,671	11,236	11,787
Rental of facilities and equipment					481	481	481		316	333	349
Interest earned - external investments					604	604	604		683	719	754
Interest earned - outstanding debtors					4,027	4,027	4,027		4,551	4,792	5,027
Dividends received					–	–	–		–	–	–
Fines					3,032	3,032	3,032		2,029	2,137	2,241
Licences and permits					16,276	17,133	17,133		7,388	7,779	8,160
Agency services					–	–	–		–	–	–
Transfers recognised - operational					56,432	60,117	60,117		68,946	59,113	64,358
Other revenue	2	–	–	–	9,944	11,464	11,464	–	14,403	15,166	15,909
Gains on disposal of PPE					–	–	–		–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	521,398	527,846	527,846	–	586,788	604,400	636,365
Expenditure By Type											
Employee related costs	2	–	–	–	173,677	186,918	186,918	–	192,040	202,218	212,127
Remuneration of councillors					7,833	7,833	7,833		10,794	11,366	11,923
Debt impairment	3				–	–	–		45,112	47,503	49,830
Depreciation & asset impairment	2	–	–	–	–	–	–	–	71,142	74,913	78,583
Finance charges					28,088	28,088	28,088		10,324	10,871	11,404
Bulk purchases	2	–	–	–	–	–	–	–	176,155	185,491	194,580
Other materials	8				–	–	–		–	–	–
Contracted services		–	–	–	187,198	187,197	187,197	–	28,082	29,570	31,019
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	–	–	–	124,602	186,219	186,219	–	122,147	128,311	184,576
Loss on disposal of PPE					–	–	–		–	–	–
Total Expenditure		–	–	–	521,398	596,256	596,256	–	655,796	690,243	774,043
Surplus/(Deficit)		–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Transfers recognised - capital					–	–	–				
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets					–	–	–				
Surplus/(Deficit) after capital transfers & contributions		–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Taxation					–	–	–				
Surplus/(Deficit) after taxation		–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		–	–	–	0	(68,410)	(68,410)	–	(69,008)	(85,843)	(137,678)

EC108 Kouga - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	–	–	–	–	–	–	–
Vote 4 - Led, Tourism & Creative Industries		–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure, Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 6 - Infrastructure, Planning & Development Continue		–	–	–	–	–	–	–	–	–	–
Vote 7 - Social Services		–	–	–	–	–	–	–	–	–	–
Vote 8 - Social Services Continue		–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		–	–	–	–	–	–	–	244	256	269
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	–	–	–	–	1,250	1,316	1,381
Vote 4 - Led, Tourism & Creative Industries		–	–	–	–	–	–	–	30	32	33
Vote 5 - Infrastructure, Planning & Development		–	–	–	35,007	37,078	37,078	–	27,268	28,713	30,120
Vote 6 - Infrastructure, Planning & Development Continue		–	–	–	–	–	–	–	100	105	110
Vote 7 - Social Services		–	–	–	–	–	–	–	90	95	99
Vote 8 - Social Services Continue		–	–	–	–	–	–	–	4,365	4,597	4,822
Vote 9 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Total Capital Expenditure - Vote		–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Capital Expenditure - Standard											
Governance and administration		–	–	–	–	–	–	–	1,494	1,573	1,650
Executive and council											
Budget and treasury office									244	256	269
Corporate services									1,250	1,316	1,381
Community and public safety		–	–	–	–	–	–	–	4,455	4,692	4,921
Community and social services									90	95	99
Sport and recreation									4,037	4,251	4,459
Public safety									329	346	363
Housing											
Health											
Economic and environmental services		–	–	–	–	–	–	–	324	341	358
Planning and development									324	341	358
Road transport											
Environmental protection											
Trading services		–	–	–	35,007	37,078	37,078	–	27,074	28,509	29,906
Electricity					8,500	10,571	10,571		4,200	4,423	4,639
Water					5,000	2,824	2,824		12,374	13,030	13,668
Waste water management					21,507	23,682	23,682		10,500	11,057	11,598
Waste management											
Other											
Total Capital Expenditure - Standard	3	–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Funded by:											
National Government					35,007	35,007	35,007		31,111	32,760	34,365
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Public contributions & donations	5										
Borrowing	6										
Internally generated funds						2,071	2,071		2,236	2,355	2,470
Total Capital Funding	7	–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–
1.1 - Executive Mayor											
1.2 - Executive Mayor: Secretariate											
1.3 - Council											
1.4 - Municipal Manager											
1.5 - MM:PMS											
1.6 - MM: Media											
1.7 - MM: Secretariate											
1.8 - MM: Risk Management											
1.9 - WARD											
Vote 2 - Financial Services		–	–	–	–	–	–	–	244	256	269
2.1 - Finance: CFO											
2.2 - Finance: Budget & Treasury											
2.3 - Finance: Expenditure											
2.4 - Finance: Revenue									131	138	145
2.5 - Finance: IT											
2.6 - Finance: CFO Secretariate											
2.7 - Finance: Stores									113	118	124
2.8 - Finance: SCM											
2.9 - Finance: Asset & Fleet Management											
2.10 - Finance: Assessment Rates											
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	–	–	–	–	1,250	1,316	1,381
3.1 - Corporate Service: Director											
3.2 - Corporate Services									1,000	1,053	1,105
3.3 - Human Resources									250	263	276
Vote 4 - Led, Tourism & Creative Industries		–	–	–	–	–	–	–	30	32	33
4.1 - Strategic Service: Director											
4.2 - Strategic Service: Secretariate											
4.3 - Skills Development											
4.4 - Kouga Cultural Centre											
4.5 - Economic Development: General											
4.6 - Economic Development: Agriculture											
4.7 - Economic Development: Business											
4.8 - Economic Development: Tourism									30	32	33
4.9 - IDP/LED											
Vote 5 - Infrastructure, Planning & Development		–	–	–	35,007	37,078	37,078	–	27,268	28,713	30,120
5.1 - Technical Service: Director									60	63	66
5.2 - Technical Service: Secretariate											
5.3 - Engineering											
5.4 - Mechnical Workshop											
5.5 - Mig Administration Unit									134	141	148
5.6 - Public Works											
5.7 - Sanitation											
5.8 - Sewerage					21,507	23,682	23,682		10,500	11,057	11,598
5.9 - Electricity					8,500	10,571	10,571		4,200	4,423	4,639
5.10 - Water					5,000	2,824	2,824		12,374	13,030	13,666
Vote 6 - Infrastructure, Planning & Development Contir		–	–	–	–	–	–	–	100	105	110
6.1 - Planning & Development									80	84	88
6.2 - Building & Property											
6.3 - Housing									20	21	22
Vote 7 - Social Services		–	–	–	–	–	–	–	90	95	99
7.1 - Community & Social Service: Director											
7.2 - Beach											
7.3 - Blue Flag											
7.4 - Caravan Parks											
7.5 - Cemeteries											
7.6 - Community Services											
7.7 - Libraries									90	95	99
7.8 - Water Ways											
7.9 - Refuse Removal											
7.10 - Museum											
Vote 8 - Social Services Continue		–	–	–	–	–	–	–	4,365	4,597	4,822
8.1 - Parks & Open Space											
8.2 - Disaster Management											
8.3 - Fire Services									329	346	363
8.4 - Sport & Recreation									4,037	4,251	4,459
8.5 - Envornmental Management Fee											
8.6 - Nature Reserves											
8.7 - Social Development											

8.8 - Environmental Health											
8.9 - National Traffic											
8.10 - Protection Services											
Vote 9 -		–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]											
Vote 10 -		–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]											
Vote 11 -		–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]											
Vote 12 -		–	–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]											
Vote 13 -		–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]											
Vote 14 -		–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]											
Vote 15 -		–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]											
Capital single-year expenditure sub-total		–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Total Capital Expenditure		–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835

EC108 Kouga - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash											
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	–	–	–	–	–	–	–	–	–	–
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		–	–	–	–	–	–	–	–	–	–
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
TOTAL ASSETS		–	–	–	35,007	37,078	37,078	–	33,347	35,114	36,835
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits											
Trade and other payables	4	–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Provisions											
Total current liabilities		–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
NET ASSETS	5	–	–	–	–	2,071	2,071	–	2,236	2,355	2,470
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Table A7 Budgeted Cash Flows

Description R thousand	Ref	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2013/14 Medium Term Revenue & Expendit[ure] Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year [+2] 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other					441,131	467,730	467,730		454,940	479,052	502,52
Government - operating	1				56,432	60,117	60,117		68,946	72,601	76,15
Government - capital	1				35,007	35,007	35,007		31,111	32,760	34,36
Interest											
Dividends											
Payments											
Suppliers and employees					(469,475)	(507,687)	(507,687)		(504,831)	(531,587)	(557,63
Finance charges					(28,088)	(18,088)	(18,088)		(16,324)	(17,189)	(18,03
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	–	–	35,007	37,078	37,078	–	33,843	35,636	37,38
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets					(35,007)	(37,078)	(37,078)		(33,347)	(35,114)	(36,835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	(35,007)	(37,078)	(37,078)	–	(33,347)	(35,114)	(36,835)
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		–	–	–	0	0	0	–	496	522	547
Cash/cash equivalents at the year begin:	2		–	–				–		496	1,017
Cash/cash equivalents at the year end:	2	–	–	–	0	0	0	–	496	1,017	1,565

EC108 Kouga - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditu Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	–	–	–	0	0	0	–	496	1,017	1,5
Other current investments > 90 days		–	–	–	(0)	(0)	(0)	–	(496)	(1,017)	(1,5
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	
Cash and investments available:		–	–	–	–	–	–	–	–	–	–
Application of cash and investments											
Unspent conditional transfers		–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,36
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	–	–	–	–	–	–	–	–	–	–
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		–	–	–	35,007	35,007	35,007	–	31,111	32,760	34,365
Surplus(shortfall)		–	–	–	(35,007)	(35,007)	(35,007)	–	(31,111)	(32,760)	(34,365

EC108 Kouga - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE										
Total New Assets	1	–	–	–	35,007	37,078	37,078	33,347	35,114	36,835
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	8,500	10,571	10,571	4,200	4,423	4,639
Infrastructure - Water		–	–	–	5,000	2,824	2,824	12,374	13,030	13,668
Infrastructure - Sanitation		–	–	–	21,507	23,682	23,682	10,500	11,057	11,598
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	35,007	37,078	37,078	27,074	28,509	29,906
Community		–	–	–	–	–	–	4,365	4,597	4,822
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	1,908	2,009	2,107
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	8,500	10,571	10,571	4,200	4,423	4,639
Infrastructure - Water		–	–	–	5,000	2,824	2,824	12,374	13,030	13,668
Infrastructure - Sanitation		–	–	–	21,507	23,682	23,682	10,500	11,057	11,598
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	35,007	37,078	37,078	27,074	28,509	29,906
Community		–	–	–	–	–	–	4,365	4,597	4,822
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	1,908	2,009	2,107
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	–	–	–	35,007	37,078	37,078	33,347	35,114	36,835
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity					8,500	10,571	10,571	4,200	4,423	4,639
Infrastructure - Water					5,000	2,824	2,824	12,374	13,030	13,668
Infrastructure - Sanitation					21,507	23,682	23,682	10,500	11,057	11,598
Infrastructure - Other										
Infrastructure		–	–	–	35,007	37,078	37,078	27,074	28,509	29,906
Community								4,365	4,597	4,822
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets								1,908	2,009	2,107
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	–	–	–	35,007	37,078	37,078	33,347	35,114	36,835
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		–	–	–	–	–	–	71,142	74,913	78,583
Repairs and Maintenance by Asset Class	3	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		–	–	–	–	–	–	71,142	74,913	78,583
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

EC108 Kouga - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling					8,000	8,000	8,000	8,000	8,000	8,000
Piped water inside yard (but not in dwelling)					7,000	7,000	7,000	7,000	7,000	7,000
Using public tap (at least min.service level)	2				2,000	2,000	2,000	2,000	2,000	2,000
Other water supply (at least min.service level)	4				2,000	2,000	2,000	2,000	2,000	2,000
Minimum Service Level and Above sub-total		–	–	–	19,000	19,000	19,000	19,000	19,000	19,000
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	**19,000**	**19,000**	**19,000**	**19,000**	**19,000**	**19,000**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)					10,000	10,000	10,000	10,000	10,000	10,000
Flush toilet (with septic tank)					2,000	2,000	2,000	2,000	2,000	2,000
Chemical toilet										
Pit toilet (ventilated)					2,000	2,000	2,000	2,000	2,000	2,000
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		–	–	–	14,000	14,000	14,000	14,000	14,000	14,000
Bucket toilet					3,000	3,000	3,000	3,000	3,000	3,000
Other toilet provisions (< min.service level)					2,000	2,000	2,000	2,000	2,000	2,000
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	5,000	5,000	5,000	5,000	5,000	5,000
Total number of households	5	–	–	–	**19,000**	**19,000**	**19,000**	**19,000**	**19,000**	**19,000**
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)					16,000	16,000	16,000	16,000	16,000	16,000
Minimum Service Level and Above sub-total		–	–	–	16,000	16,000	16,000	16,000	16,000	16,000
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal					16,000	16,000	16,000	16,000	16,000	16,000
Below Minimum Service Level sub-total		–	–	–	16,000	16,000	16,000	16,000	16,000	16,000
Total number of households	5	–	–	–	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					4,000	4,000	4,000	4,000	4,000	4,000
Sanitation (free minimum level service)					4,000	4,000	4,000	4,000	4,000	4,000
Electricity/other energy (50kwh per household per month)					4,000	4,000	4,000	4,000	4,000	4,000
Refuse (removed at least once a week)					4,000	4,000	4,000	4,000	4,000	4,000
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					135	135	135	135	135	135
Sanitation (free sanitation service)					396	396	396	396	396	396
Electricity/other energy (50kwh per household per month)					201	201	201	201	201	201
Refuse (removed once a week)					373	373	373	373	373	373
Total cost of FBS provided (minimum social package)		–	–	–	**1,105**	**1,105**	**1,105**	**1,105**	**1,105**	**1,105**
Highest level of free service provided										
Property rates (R value threshold)					100,000	100,000	100,000	100,000	100,000	100,000
Water (kilolitres per household per month)					6	6	6	6	6	6
Sanitation (kilolitres per household per month)					3	3	3	3	3	3
Sanitation (Rand per household per month)					86	86	86	86	86	86
Electricity (kwh per household per month)					50	50	50	50	50	50
Refuse (average litres per week)					81	81	81	81	81	81
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					65,400	65,400	65,400	65,400	65,400	65,400
Property rates (other exemptions, reductions and rebates)					327,000	327,000	327,000	327,000	327,000	327,000
Water					127	127	127	127	127	127
Sanitation					373	373	373	373	373	373
Electricity/other energy					189	189	189	189	189	189
Refuse					352	352	352	352	352	352
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		–	–	–	393,441	393,441	393,441	393,441	393,441	393,441

KOUGA

local municipality

Prosperity through vision

TARIFFS 2013/2014

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
ASSESSMENT RATES 030				
Residential			0.004787	0.004236
Business / Commercial			0.004787	0.004236
Farm-Agricultural			0.001197	0.001059
Farm-Other Business			0.001197	0.001059
Farm-Residential			0.001197	0.001059
Farm-Other than (i) - (iii)			0.001197	0.001059
Smallholding-Agric			0.001197	0.001059
State Owned			0.004787	0.004236
Municipal			0.004787	0.004236
Public Service			0.001197	0.001059
Private Towns			0.004787	0.004236
Private Towns (Exempt)			0.004787	0.004236
In/Formal Settlements			0.004787	0.004236
State Trust Land			0.004787	0.004236
Provision of Land Act			0.004787	0.004236
Communal Property Association			0.004787	0.004236
National Monuments			0.004787	0.004236
Public Benefit Organization			0.004787	0.004236
Multiple Purposes			0.004787	0.004236
Rebates				
R15 000.00 on Residential Properties	1010301670		15 000	15 000
National Monuments	1010301671		-100%	-100%
R 85000.00 on In/Formal Settlements	1010301672		85 000	85 000
Infrastructure	1010301674		-30%	-30%
Welfare/Churches				
Discount Category : PBO	1010301676		-100%	-100%
Municipal Properties	1010301677		-100%	-100%
Phasing In Discount (Where applicable)				
Discount Category : PH25	1010301678		-25%	-25%
Discount Category : PH50	1010301678		-50%	-50%
Discount Category : PH75	1010301678		-75%	-75%
Private Towns	1010301679		-20%	-20%
Private Towns (Exempt)	1010301679		-100%	-100%
Agricultural	1010301681			
- Provision of Land Act			-100%	-100%
- Communal Property Association			-100%	-100%
R 85000.00 on Equitable Share	1010301282		85 000	85 000
Valuation certificates	2010309950	73.00	64.04	57.02
Reasons for Valuation	2010309950	29.00	25.44	22.81
BEACHES 040				
Jeffreys Bay				
Shell kiosk rent per month	2010409640	46.00	40.35	35.96
Workshop cost per hour	2010409640	159.00	139.47	123.68
ST FRANCIS BAY				
Rental : Halls & Facilities	2010409640	Plus VAT	Sundry Amounts	Sundry Amounts
PWC Jacket and permit	2010409890	72.00	63.16	56.14
Deposit				
PWC Jacket	2010409890		62.00	55.00
Sundry Income	2010409890	Plus VAT	Sundry Amounts	Sundry Amounts
BEACHES : BLUE FLAG 041				
Sundry Income	2010419890	Plus VAT	Sundry Amounts	Sundry Amounts
BUILDINGS & PROPERTIES 070				
Commission	2010709205	Plus VAT	Sundry Amounts	Sundry Amounts
Encroachment Fees	2010709310	Plus VAT	Sundry Amounts	Sundry Amounts
Rental : Commonage	2010709630	Plus VAT	Sundry Amounts	Sundry Amounts
Rental : Halls & Facilities				
HANKEY				
Hall Rental				
Without kitchen	2010709640	206.00	180.70	159.65
With kitchen	2010709640	471.00	413.16	365.79
Church Service per 2hr	2010709640	192.00	168.42	149.12
Funerals p.h.	2010709640	43.00	37.72	33.33
Deposit				
Damages	50150150158201		125.00	111.00
HUMANSDORP				
Kwanomzamo & Kruisfontein Halls				
Concerts & Films				
Mondays - Thursdays Day	2010709640	206.00	180.70	159.65
Evening	2010709640	372.00	326.32	288.60
Fridays - Sundays Day	2010709640	372.00	326.32	288.60
Evening	2010709640	372.00	326.32	288.60
Concert Practice	2010709640	43.00	37.72	33.33
All Meetings- Non Political	2010709640	285.00	250.00	221.05
Meeting- Political (R100 refundable)	2010709640	842.00	738.60	653.51
Sport per month	2010709640	206.00	180.70	159.65
Weddings				
Ceremony only	2010709640	264.00	231.58	205.26
Plus reception to 6pm	2010709640	385.00	337.72	299.12
Plus dance & Disco	2010709640	531.00	465.79	412.28
Dance & Disco Kruisfontein	2010709640	763.00	669.30	592.11
Dance & Disco Kwanomzamo	2010709640	531.00	465.79	412.28
Church Service per 2hr	2010709640	192.00	168.42	149.12
Funerals p.h.	2010709640	43.00	37.72	33.33
School Lectures	2010709640	77.00	67.54	59.65
Other	2010709640	212.00	185.96	164.91
Deposit - Kruisfontein				

SERVICE DESCRIPTION		Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Dance		50150150159201		477.00	422.00
Concerts & Weddings		50150150159201		125.00	111.00
Deposit - Kwanomzano					
Dance		50150150159301		477.00	422.00
Concerts & Weddings		50150150159301		125.00	111.00
Council Chambers					
Per day		2010709640	531.00	465.79	412.28
Per half day		2010709640	264.00	231.58	205.26
Humansdorp (Voortrekker) Hall					
All Functions		2010709640	159.00	139.47	123.68
Deposit					
Dance		50150150158801		477.00	422.00
Concerts & Weddings		50150150158801		125.00	111.00
Pool Entrance ½ day		9910399109	6.00	5.26	4.39
JEFFREYS BAY					
Newton Hall					
Concerts		2010709640	598.00	524.56	464.04
Meetings & conferences		2010709640	433.00	379.82	335.96
Church gatherings		2010709640	133.00	116.67	103.51
School functions		2010709640	324.00	284.21	251.75
Sport recreation		2010709640	159.00	139.47	123.68
Service organisations		2010709640	146.00	128.07	113.16
Political meetings		2010709640	433.00	379.82	335.96
Fetes		2010709640	324.00	284.21	251.75
Kitchen rent		2010709640	433.00	379.82	335.96
Crockery per dozen		2010709640	16.00	14.04	12.28
Special events		2010709640	756.00	663.16	586.84
Deposit					
Damages		50150150160001		636.00	563.00
Crockery		50150150160001		583.00	516.00
Pellsrus Hall					
Concerts		2010709640	159.00	139.47	123.68
Meetings & conferences		2010709640	120.00	105.26	92.98
Church gatherings		2010709640	63.00	55.26	49.12
School functions		2010709640	133.00	116.67	103.51
Sport recreation		2010709640	94.00	82.46	72.81
Service organisations		2010709640	77.00	67.54	59.65
Political meetings		2010709640	398.00	349.12	308.77
Fetes		2010709640	159.00	139.47	123.68
Kitchen rent		2010709640	146.00	128.07	113.16
Special events		2010709640	385.00	337.72	299.12
Discos		2010709640	1 260.00	1 105.26	978.07
Deposit					
Damages		50150150160401		424.00	375.00
Pellsrus Park					
Meetings & conferences		2010709640	120.00	105.26	92.98
Church gatherings		2010709640	16.00	14.04	12.28
Sport recreation		2010709640	28.00	24.56	21.93
Service organisations		2010709640	16.00	14.04	12.28
Political meetings		2010709640	180.00	157.89	139.47
Special events		2010709640	133.00	116.67	103.51
Deposit					
Damages		50150150160401		212.00	188.00
Aston Bay Hall					
Concerts		2010709640	159.00	139.47	123.68
Meetings & conferences		2010709640	159.00	139.47	123.68
Church gatherings		2010709640	94.00	82.46	72.81
Sport recreation		2010709640	94.00	82.46	72.81
Service organisations		2010709640	79.00	69.30	61.40
Political meetings		2010709640	385.00	337.72	299.12
Fetes		2010709640	212.00	185.96	164.91
Special events		2010709640	398.00	349.12	308.77
Deposit					
Damages		50150150156101		424.00	375.00
LOERIEHEUWEL					
Community Hall					
Concert and Films					
Mondays - Thursdays	Day	2010709640	43.00	37.72	33.33
	Evening	2010709640	67.00	58.77	51.75
Fridays - Sundays	Day	2010709640	67.00	58.77	51.75
	Evening	2010709640	94.00	82.46	72.81
Ecclesiastical meetings		2010709640	77.00	67.54	59.65
Political meetings		2010709640	133.00	116.67	103.51
Service organisations		2010709640	Free	Free	Free
Sport Recreation		2010709640	77.00	67.54	59.65
Weddings					
Ceremony only		2010709640	43.00	37.72	33.33
Including reception to 6 pm		2010709640	94.00	82.46	72.81
Dance and Disco included		2010709640	133.00	116.67	103.51
Dance and Disco		2010709640	133.00	116.67	103.51
Church Services		2010709640	43.00	37.72	33.33
Other		2010709640	94.00	82.46	72.81
Deposit					
Damages		50150150159701		113.00	100.00
PATENSIE					
Community Hall					
Profitable functions		2010709640	285.00	250.00	221.05
Non-Profitable functions		2010709640	79.00	69.30	61.40
Deposit					
Damages		50150150160201		120.00	106.00
ST FRANCIS BAY					
Community Hall					
Dance and Disco		2010709640	531.00	465.79	412.28
Church Services		2010709640	79.00	69.30	61.40
Other		2010709640	279.00	244.74	216.67
Deposit					
Damages		50150150160701		418.00	370.00
Council Chambers					
Per day		2010709640	459.00	402.63	356.14

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Per half day				
Rental : Municipal Houses	2010709640	264.00	231.58	205.26
Rental : Quarry	2010709660	Plus VAT	Sundry Amounts	Sundry Amounts
Rental : Sundry	2010709665	Plus VAT	Sundry Amounts	Sundry Amounts
Rental : Workshop	2010709680	Plus VAT	Sundry Amounts	Sundry Amounts
Sport Ground Fees	2010709690	Plus VAT	Sundry Amounts	Sundry Amounts
Sundry Income	2010709842	Plus VAT	Sundry Amounts	Sundry Amounts
THORNHILL	2010709890	Plus VAT	Sundry Amounts	Sundry Amounts
Community Hall				
Concerts				
Meetings & conferences	2010709640	159.00	139.47	123.68
Church gatherings	2010709640	120.00	105.26	92.98
School functions	2010709640	63.00	55.26	49.12
Sport recreation	2010709640	133.00	116.67	103.51
Service organisations	2010709640	94.00	82.46	72.81
Political meetings	2010709640	77.00	67.54	59.65
Fetes	2010709640	398.00	349.12	308.77
Kitchen rent	2010709640	159.00	139.47	123.68
Special events	2010709640	146.00	128.07	113.16
Discos	2010709640	385.00	337.72	299.12
Deposit	2010709640	1 260.00	1 105.26	978.07
Damages	50150150160401		424.00	375.00
CARAVAN PARKS AND CAMPING 100				
HANKEY				
Stand without electricity				
Stand with electricity	9910291259	94.00	82.46	72.81
Entrance fee per car	9910291259	120.00	105.26	92.98
Entrance fee per person	9910291259	36.00	31.58	28.07
HUMANSDORP	9910291259	17.00	14.91	13.16
In Season				
Stand				
With Facilities	9910391259	99.00	86.84	77.19
With Bathroom	9910391259	146.00	128.07	113.16
Plus per person	9910391259	226.00	198.25	175.44
Rondawels	9910391259	28.00	24.56	21.93
2 Bed				
4 Bed	9910391809	148.00	129.82	114.91
Chalets	9910391809	191.00	167.54	148.25
Entrance Visitors	9910391809	398.00	349.12	308.77
Per Person				
Per Vehicle	9910391259	28.00	24.56	21.93
Out of Season	9910391259	43.00	37.72	33.33
Stand				
With Facilities	9910391259	57.00	50.00	43.86
With Bathroom	9910391259	113.00	99.12	87.72
Plus per person	9910391259	159.00	139.47	123.68
Rondawels	9910391259	36.00	31.58	28.07
2 Bed				
4 Bed	9910391809	120.00	105.26	92.98
Chalets	9910391809	147.00	128.95	114.04
Entrance Visitors	9910391809	319.00	279.82	247.37
Per Person				
Per Vehicle	9910391259	21.00	18.42	16.67
Jeffreys Bay	9910391259	49.00	42.98	37.72
In season				
Stands with private ablution				
Stands with electricity	9910091309	485.00	425.44	376.32
Fees per person per day above two	9910091309	339.00	297.37	263.16
Day campers per vehicle	9910091309	36.00	31.58	28.07
Shower fees	9910091309	94.00	82.46	72.81
Beach service team per person per day	9910091309	41.00	35.96	31.58
Out of Season	9910091309	36.00	31.58	28.07
Stands with private ablution				
Stands with electricity	9910091309	264.00	231.58	205.26
Fees per person per day above two	9910091309	159.00	139.47	123.68
Day campers per vehicle	9910091309	21.00	18.42	16.67
Shower fees	9910091309	79.00	69.30	61.40
Beach service team per person per day	9910091309	41.00	35.96	31.58
Discount of 25% will be allowed to pensioners out of season.	9910091309	36.00	31.58	28.07
In season means December/January and March/April school holidays.				
Caravan clubs more than 10 caravans max. 40				
More than two persons per day	9910091309	133.00	116.67	103.51
More than 40 caravans only May- November	9910091309	133.00	116.67	103.51
Monthly tariff - 30 day two persons				
Persons above two pay full daily tariff	9910091309	2 057.00	1 804.39	1 596.49
Longer than 30 days				
Pellsrus	9910091309	1 911.00	1 676.32	1 483.33
Stands with electricity				
Stands without electricity	9910091409	154.00	135.09	119.30
Fees per person per day above two	9910091409	120.00	105.26	92.98
Visitors	9910091409	21.00	18.42	16.67
Shower fees	9910091409	94.00	82.46	72.81
Caravan clubs more than 10 caravans max. 40	9910091409	41.00	35.96	31.58
More than two persons per day	9910091409	133.00	116.67	103.51
More than 40 caravans only May - November	9910091409	133.00	116.67	103.51
Monthly tariff - 30 day two persons				
Persons above two pay full daily tariff	9910091409	2 057.00	1 804.39	1 596.49
Longer than 30 days				
Chalets	9910091409	1 911.00	1 676.32	1 483.33
In season				
Pellsrus single bedroom				
Pellsrus double bedroom	9910091859	451.00	395.61	350.00
Deposit	9910091859	531.00	465.79	412.28
Key				
Out season	50150150156001		106.00	94.00
Pellsrus single bedroom	9910091859	403.00	353.51	313.16

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Pellsrus double bedroom	9910091859	433.00	379.82	335.96
Deposit				
Key	50150150156001		106.00	94.00
Sale of wood	9910091259	9.00	7.89	7.02
Deposits				
Crockery	50150150156001		253.00	224.00
Linen per day	50150150156001		106.00	94.00
Linen per week	50150150156001		192.00	170.00
PATENSIE				
Camping Fee per day	9910691259	38.00	33.33	29.82
Sundry Income	2011009890	Plus VAT	Sundry Amounts	Sundry Amounts
CEMETERIES 110				
HANKEY				
Grave Plot	2011109110	125.00	109.65	97.37
Dig only	2011109385	1 049.00	920.18	814.04
HUMANSDORP				
Grave Plot				
Humansdorp	2011109110	551.00	483.33	428.07
Non Resident	2011109110	1 207.00	1 058.77	936.84
Kruisfontein	2011109110	120.00	105.26	92.98
Kwanomzamo	2011109110	120.00	105.26	92.98
Dig, Trim, Clean Grave	2011109385	1 022.00	896.49	792.98
Dig Grave	2011109385	915.00	802.63	710.53
Close Grave	2011109385	398.00	349.12	308.77
Grave Stillborn Baby	2011109110	94.00	82.46	72.81
Niche	2011109385	120.00	105.26	92.98
Additional Depth	2011109385	185.00	162.28	143.86
Jeffreys Bay				
Adult graves				
Grave plot J/Bay new cemetery	2011109110	572.00	501.75	443.86
Grave plot J/Bay old cemetery	2011109110	398.00	349.12	308.77
Pellsrus cemetery	2011109110	120.00	105.26	92.98
Dig & Fill of Grave	2011109385	1 022.00	896.49	792.98
Dig Grave	2011109385	862.00	756.14	669.30
Fill Grave	2011109385	293.00	257.02	227.19
Reinter & Fill Grave	2011109385	810.00	710.53	628.95
Extra Depth	2011109385	185.00	162.28	143.86
Children graves				
Grave plot J/Bay new cemetery	2011109110	583.00	511.40	452.63
Grave plot J/Bay old cemetery	2011109110	398.00	349.12	308.77
Grave Plot Pellsrus cemetery	2011109110	120.00	105.26	92.98
Dig & Fill of Grave	2011109385	1 022.00	896.49	792.98
Dig Grave	2011109385	770.00	675.44	597.37
Fill Grave	2011109385	293.00	257.02	227.19
Reinter & Fill Grave	2011109385	531.00	465.79	412.28
Other tariffs				
Wall of remembrance J/Bay new cemetery	2011109110	285.00	250.00	221.05
Wall of remembrance J/Bay old cemetery	2011109110	238.00	208.77	185.09
Tombstone application	2011109387	226.00	198.25	175.44
Vehicle access tariffs				
Single access	2011109387	776.00	680.70	602.63
Double access	2011109387	1 592.00	1 396.49	1 235.96
Kerbing fees				
Barrier stones per linear metre	2011109387	324.00	284.21	251.75
Role over stones per linear metre	2011109387	238.00	208.77	185.09
LOERIE				
Grave Plot	2011109110	125.00	109.65	97.37
PATENSIE				
Patensie				
Grave Plot	2011109110	238.00	208.77	185.09
Dig Grave	2011109385	1 022.00	896.49	792.98
Noordhoek				
Grave Plot	2011109110	120.00	105.26	92.98
Dig Grave	2011109385	1 022.00	896.49	792.98
Sundry Income	2011109890	Plus VAT	Sundry Amounts	Sundry Amounts

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FOREWORD

The tariffs and charges given hereafter are subject to revision from time to time and confirmation thereof must be obtained from the Electrical Department.

ABBREVIATIONS

A – Ampere
ADMD – After Diversity Maximum Demand (BDMD x Diversity)
BDMD - Before Diversity Maximum Demand (usually at supply meter)
EBSST – Electricity Basic Support Services Tariff
ERU – Equivalent Residential Unit
FBE – Free Basic Electricity
kWh – Kilowatt-hour or also referred to as units
kvarh – Reactive kilovolt-ampere-hour
kVA – kilovolt-ampere
kV – kilovolt
NERSA – National Energy Regulator of South Africa
NMD – Notified Maximum Demand
PF – Power Factor
R – Rand
TEE – Town Electrical Engineer or Head of Electrical Department
TOU – Time-of-Use
V – Volt

DEFINITIONS

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
(Active) Energy Charge – charge per kWh of electrical energy supplied in the month. The Active Energy Charge for TOU tariffs is differentiated into high-demand (June to August) and low-demand (September to May) seasons.				
Council – Kouga Municipal Council				
Environmental Levy – a government levy charged on electricity produced by non-renewable generators. It is applied to the total kWh supplied to the customer in the month. This levy is included in the tariffs hereafter.				
Equivalent Residential Unit – is considered to be a Residential Consumer with a 45 Amps single phase (10,35kVA) supply at 230 Volts nominal.				
Free Basic Electricity – 50 Free units per month of electricity are given to consumers who qualify for the Electricity Basic Support Services Tariff in terms of Council's policy. These units are only applicable to the first purchase every month, and are not transferable from one month to another.				
Municipality – Kouga Municipality				
Maximum demand - the highest averaged demand measured in kVA during a 30 minute integrating period during all time periods.				
Network Access Charge – charge payable per month for the highest of either the NMD (minimum 60kVA) or the highest maximum demand reading during the previous 12 months.				
Network Demand Charge – charge payable per month for the chargeable demand supplied per month. No Network Demand Charge is applicable during Off-peak periods for TOU tariff.				
Notified Maximum Demand - the maximum demand notified in writing by the Customer and accepted by the Municipality.				
Power factor – the ratio of kW to kVA measured over the same integrating period.				
Single phase supply – a 50Hz AC supply at 230V rms phase to neutral. The neutral carries the full load current.				
Three phase supply – a 50Hz AC supply at 230V rms phase to neutral; 400V rms phase-to-phase (120 degree phase displacement).				
Time-of-Use (TOU) tariff – a tariff that has different energy rates for the same tariff component during different time periods (peak, standard and off-peak) and seasons (high and low demand) in order to reflect the shape of Eskom's long-run marginal energy cost of supply at different times more accurately.				
Reactive Energy Charge – charge applicable for every kvarh registered in excess of 30% (0,96 PF) of the kWh supplied during Peak and Standard periods. The excess reactive energy is determined per 30 minute integrating period and accumulated for the month and will only be applicable during the high demand season (June to August).				
AVAILABILITY CHARGE				
Charges applicable to erven that are not connected to the electricity supply network, but which could reasonably be connected to the network:				
Residential (per annum)				
Kouga	2011909055	2 041.00	1 790.35	1 584.21
Commercial (per annum)				
Kouga	2011909055	4 241.00	3 720.18	3 292.11
CONNECTION FEES				
Single Phase				
Kouga	2011909225	6 156.00	5 400.00	4 778.95
Three Phase				
Kouga	9919192259	Plus VAT	Cost + 20%	Cost + 20%
Other Connections				
Kouga	9919192259	Plus VAT	Cost + 20%	Cost + 20%
Temporary Connection				
Normal connection fee (See above) PLUS				
Non refundable surcharge/extra cost				
Kouga	9919192259	461.00	404.39	357.89
PrePaid Connections				
Purchase of Prepayment Meter (Cost + 25%)				
Single Phase				
Kouga	9919192309	905.00	793.86	702.63
Three Phase				
Kouga	9919192309	3 622.00	3 177.19	2 811.40
Change over from Conventional to Prepayment Meter (Cost + 25%)				
Single Phase				
Kouga	9919192309	905.00	793.86	702.63
Three Phase				
Kouga	9919192309	3 622.00	3 177.19	2 811.40
Upgrade existing connection		Plus VAT	Cost + 20%	Cost + 20%
A Transformer Fee and/or an Augmentation Levy will be payable in addition to the above connection and upgrading fees, where applicable.				
Transformer Fee				
The Transformer Fee is the pro-rata contribution a Developer or Consumer makes towards sharing the cost of an existing distribution substation of which some of the spare transformer capacity is utilised to make the supply available. The Transformer Fee is a cost per kVA and is based on the additional kVA required by an existing consumer over and above the present supply capacity, or the total kVA required by a new Development less the existing allocated capacity, if applicable.				
The kVA charge is based on the cost of a typical substation, i.e. average size 315kVA miniature substation including an 11kV ring main unit, plinth and earthing. The cost also includes the installation cost and municipal planning and administration charges. It further assumes that the average supply capacity is 80% of the substation's rating. The cost per kVA is therefore equal to the substation cost divided by 80% of 315kVA. The estimated cost of the typical substation and the charge per kVA is determined annually at the beginning of each financial year by Treasury with the assistance of the Electrical Department.				
After an application has been received, the Electrical Department will calculate the required kVA on which the charge will be applied. The required kVA will be based on the Developer or Consumer's After Diversity Maximum Demand (ADMD) at substation level.				
Based on substation cost			348 000.00	348 000.00
Charge per kVA		1 573.20	1 380.00	1 380.00
Augmentation Levy				

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
The Augmentation Levy is a new Development's contribution towards the upgrading of Kouga Municipality's Primary Electricity Distribution Network to make provision for the load which this development will impose on it.				

Developments for which the levy shall apply are:

- Major developments
- Small townships and minor developments
- Minor subdivisions and applications for an increased supply

The Primary Network is taken to comprise those parts of the network whose function it is to deliver electrical energy from the Eskom Point of Supply to the various load centres within the Municipality's licensed area of supply. It includes the feeders from the Point of Supply to the Main Intake Substation/s, the latter substation and all major substations used to switch and control the supply of electricity, and the overhead lines and underground cables linking these substations.

The key principles for applying the Augmentation Levy are:

- Private developments must not place any financial burden on existing residents and consumers.
- Developers must be treated fairly and neither they, nor residents in new townships should be made to subsidise existing residents.

In calculating the levy, the aim is to establish an equivalent average charge per Equivalent Residential Unit (ERU).

The average cost per ERU is determined by pricing a model of the Primary Network, which is as close as possible to the actual network, and then divide it by the ERU's it can supply.

The total charge to the Development will be the calculated number of ERU's of the Development multiplied by the Charge/ERU.

An ERU is considered to be a Residential Consumer with a 45 Amps single phase (10,35kVA) supply at 230 Volts nominal.

The Factors/Formulae used to calculate the number of ERU's are contained in the following table

Description	No. Of ERU's
Domestic Erf/Consumer: (30 to 60A)	
New Developments:	
BDMD = 45A (10,35 kVA) single phase	1
BDMD > or < 45A single phase but limit to 60A	Amps required ÷ 45
BDMD = 45A three phase	3
BDMD > or < 45A three phase but limit to 60A	Amps per phase ÷ 45 x 3
Existing Consumers:	
Upgrade from tariff circuit breaker ≤ 60A single phase to ≤ 60A three phase	2
Commercial Erf/Consumer: (30 to 100A)	
New Developments:	
BDMD = 45A single phase	1 x 0,5 (Nf) = 0,5
BDMD > or < 45A but limit to 60A single phase	Amps required ÷ 45 x 0,5 (Nf)
BDMD = 45A three phase	3 x 0,5 (Nf) = 1,5
BDMD > or < 45A but limit to 100A three phase	Amps/phase required ÷ 45 x 3 x 0,5 (Nf)
Existing Consumers:	
Upgrade from tariff circuit breaker ≤ 60A single phase to ≥ 30A but ≤ 100A three phase	[Amps per phase required ÷ 45 x 3 x 0,5 (Nf)] - 0,5
Upgrade from tariff circuit breaker ≥ 30A three phase to ≤ 100A three phase	[Amps per phase required ÷ 45 x 3 x 0,5 (Nf)] – [Present amps ÷ 45 x 3 x 0,5 (Nf)]
Bulk Supply Erf/Consumer (≥ 60 kVA)	
New Developments:	(Notified Demand in kVA x Nf) ÷ (10,35 x Df)
Existing Consumers:	
Increase Notified Demand	[(New Notified Demand in KVA - Notified Demand in Agreement) x Nf] ÷ (10,35 x Df)

45 - ERU amps (10,35 kVA)

3 - No of Phases

0,5 - Average Network Factor for commercial consumers

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R

Nf - The symbol "Nf" signifies the Network Factor and is used in the formulae for Commercial and Bulk Supply consumers to take into account that their peak demand may not coincide with the peak demand on the core network. For Commercial consumers this was taken as an average of 0,5. No value is given for the Network Factor (Nf) for Bulk Supply Consumers since this varies substantially depending on the type of load, and since there are fewer Consumers in this category it is not fair to use an average value. The limits will, however, be between 0,5 for say a commercial/industrial type of development with 50% of its peak load coinciding with the core network peak, and 1 (one) for say a domestic development where 100% of its peak load coincides with the core network's peak. The value for a particular development can, however, be anywhere between these limits and will be determined by the Head of the Electrical Department or his appointed Consulting Engineer.

Df - Diversity Factor between BDMD and ADMD determined by Head of the Electrical Department or his appointed Consulting Engineer. The Df depends on the quantity and type of individual loads connected to the Bulk Supply Point. The following Df's are given as a guide:

For Domestic Developments

- ≤ 60 kVA Notified Demand = 1Df
- >60 kVA Notified Demand but ≤ 80 kVA = 0,75 Df
- >80 kVA Notified Demand but ≤ 100 kVA = 0,58 Df
- >100 kVA Notified Demand but ≤ 200 kVA = 0,38 Df
- >200 kVA Notified Demand = 0,3 Df

For Commercial Developments

Use same Df's as Domestic but for "Notified Demand" in formula use Demand after taking Nf into account, i.e. Actual Notified Demand x Nf. For most commercial developments this will be Actual Notified Demand x 0,5

BDMD - Before Diversity Maximum Demand (usually at supply meter)

ADMD - After Diversity Maximum Demand (BDMD x Df)

The charge per ERU is determined annually at the beginning of each financial year by Treasury with the assistance of the Electrical Department.

The conditions for paying the Augmentation Levy are defined elsewhere.

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Standard / conventional charge per ERU	2011909050	10 245.00	8 986.84	8 986.84
Special case – To be determined by TEE.	2011909050	Plus VAT	By TEE	By TEE
CONSUMER DEPOSITS				
Temporary Connections (Refundable on Structural Approval)				
Domestic				
Owners	50120150156801		890.00	890.00
Tenants & High Density Housing	50120150156801		1 160.00	1 160.00
Prepaid (Economic)	50120150156801		1 780.00	1 780.00
Commercial				
Small	50120150156801		1 230.00	1 230.00
Medium	50120150156801		1 820.00	1 820.00
Large	50120150156801		2 730.00	2 730.00
or equal to one month's account as rendered or as determined by the CFO calculated on the average of the account.	50120150156801		5 460.00	5 460.00

DOMESTIC CONSUMER TARIFFS

This tariff covers the supply of electricity for domestic use in private dwellings, flats and chalets with separate meters and includes churches, schools, welfare buildings, hospitals, halls or similar premises with circuit breaker sizes not in excess of 60A single phase or 60A three phase. Should Consumers require supplies in excess hereof, the Commercial Consumer or Bulk Supply tariff will be applicable.

Prepayment Meters

Multiple Meter Installations

Where the Municipality has agreed to install more than one prepayment meter on an erf, for example a block of flats, group housing scheme or granny flat, the Owner or the Body Corporate will take responsibility to maintain and insure the complete network inside the boundaries of the erf, and each consumer (meter point) will be separately charged as per the appropriate tariff as detailed below, which includes the Basic Charge where applicable.
The Basic Charge (e.g. if there are 10 consumers, it will be 10 x the Basic Charge) will be invoiced on the monthly rates and taxes account of the Owner or Body Corporate, who will in return recover this from the respective Consumers.
The total capacity made available to such an erf may not increase beyond the original design allowance for the specific erf on the network supplying the immediate area.

Should more capacity be required, an application must be made to upgrade the specific supply, in which case the normal charges will become payable, ie. Upgrading Fee, Transformer Fee and Augmentation Levy.

Single Phase Supply

Sub Economic (20A) with FBE

This tariff is for consumers who qualify for the EBSST in terms of Council's policy. The supply circuit breaker for these consumers is limited to 20A.

Energy Charge per kWh

Kouga

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Block 1 : 0 - 50kWh Free units p/m	2011909540	-	-	-
Block 2 : 51 - 350kWh	2011909540	0.9600	0.8300	0.7700
Block 3 : 351 - 600kWh	2011909540	1.2800	1.1200	1.0400
Block 4 : > 600kWh	2011909540	1.5300	1.3400	1.2400

Sub Economic (20A) without FBE

The supply circuit breaker for these consumers is limited to 20A.

Energy Charge per kWh

Kouga

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Block 1 : 0 - 50kWh	2011909540	0.7500	0.6600	0.6100
Block 2 : 51 - 350kWh	2011909540	0.9500	0.8300	0.7700
Block 3 : 351 - 600kWh	2011909540	1.2800	1.1200	1.0400
Block 4 : > 600kWh	2011909540	1.5300	1.3400	1.2400

Economic (60A) with FBE

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
This tariff is for consumers who qualify for the EBSST in terms of Council's policy. The supply circuit breaker size is 60A. The Basic Charge is invoiced on the monthly rates and taxes account.				
Basic Charge per Month				
Kouga	2011909540	140.00	122.81	115.79
Energy Charge per kWh				
Kouga				
Block 1 : 0 - 50kWh Free units p/m	2011909540	-	-	-
Block 2 : 51 - 350kWh	2011909540	0.9500	0.8300	0.7700
Block 3 : 351 - 600kWh	2011909540	1.2800	1.1200	1.0400
Block 4 : > 600kWh	2011909540	1.5300	1.3400	1.2400
Economic (60A) without FBE				
The supply circuit breaker size is 60A. The Basic Charge is invoiced on the monthly rates and taxes account.				
Basic Charge per Month				
Energy Charge per kWh				
Kouga				
Block 1 : 0 - 50kWh	2011909540	0.7500	0.6600	0.6100
Block 2 : 51 - 350kWh	2011909540	0.9500	0.8300	0.7700
Block 3 : 351 - 600kWh	2011909540	1.2800	1.1200	1.0400
Block 4 : > 600kWh	2011909540	1.5300	1.3400	1.2400
Three Phase Supply				
Economic (60A) without FBE				
The supply circuit breaker size is 60A. The Basic Charge is invoiced on the monthly rates and taxes account.				
Basic Charge per Month				
Kouga	2011909540	350.00	307.02	289.47
Energy Charge per kWh				
Kouga				
Block 1 : 0 - 50kWh	2011909540	0.7500	0.6600	0.6100
Conventional Meters				
Meters are generally read once a month. Estimated charges are raised in months during which no meter readings can be taken and these are thereafter adjusted when actual consumption is charged for.				
Single Phase Supply				
60A Circuit Breaker Size				
Basic Charge per Month				
Kouga	2011909540	155.00	135.96	126.32
Energy Charge per kWh				
Kouga				
Block 1 : 0 - 50kWh	2011909380	0.7500	0.6600	0.6100
Block 2 : 51 - 350kWh	2011909380	0.9500	0.8300	0.7700
Block 3 : 351 - 600kWh	2011909380	1.2800	1.1200	1.0400
Block 4 : > 600kWh	2011909380	1.5300	1.3400	1.2400
Three Phase Supply				
60A Circuit Breaker Size				
Basic Charge per Month				
Kouga	2011909540	387.50	339.91	315.79
Energy Charge per kWh				
Kouga				
Block 1 : 0 - 50kWh	2011909380	0.7500	0.6600	0.6100
Block 2 : 51 - 350kWh	2011909380	0.9500	0.8300	0.7700
Block 3 : 351 - 600kWh	2011909380	1.2800	1.1200	1.0400
Block 4 : > 600kWh	2011909380	1.5300	1.3400	1.2400
COMMERCIAL CONSUMER TARIFFS				
This tariff covers the supply of electricity to shops, office buildings, hotels, B & B's, clubs, industrial undertakings, Temporary supplies or similar premises with circuit breaker sizes not in excess of 60A single phase or 100A three phase. Should Consumers require supplies in excess hereof, the Bulk Supply tariff will be applicable.				
Prepayment Meters				
Single Phase Supply				
Business (60A)				
Energy Charge per kWh				
Kouga	2011909540	1.4700	1.2900	1.1400
Three Phase Supply				
Business (60A)				
Energy Charge per kWh				
Kouga	2011909540	1.4700	1.2900	1.1400
Conventional Meters				
Meters are generally read once a month. Estimated charges are raised in months during which no meter readings can be taken and these are thereafter adjusted when actual consumption is charged for.				
Single Phase Supply				
60A Circuit Breaker Size				
Basic Charge per Month				
Kouga	9919194809	341.00	299.12	277.19
Energy Charge per kWh				
Kouga	9919193009	1.0600	0.9300	0.8620
Three Phase Supply				

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
60A Circuit Breaker Size				
Basic Charge per Month				
Kouga	9919194809	852.50	747.81	692.98
Energy Charge per kWh				
Kouga	9919193009	1.0600	0.9300	0.8620
100A Circuit Breaker Size				
Basic Charge per Month				
Kouga	9919194809	1 421.00	1 246.49	1 155.26
Energy Charge per kWh				
Kouga	9919193009	1.0600	0.9300	0.8620
BULK SUPPLY TARIFFS				
Normal Bulk				
This tariff is for consumers with a minimum notified demand of 60kVA or who require a supply greater than 100A three phase circuit breaker size.				
COMMERCIAL CONSUMERS				
Low Voltage (<500V)				
Commercial Consumers that are metered in bulk at 400/230 volt with an installed capacity of 500kVA or less.				
Monthly Basic Charge				
Kouga	9919194809	670.00	587.72	555.26
Monthly Network Demand Charge (kVA)				
Kouga	9919193009	165.00	144.74	134.21
Monthly Network Access Charge (kVA)				
Kouga	9919193009	23.50	20.61	20.18
Energy Charge per Unit (kWh)				
Kouga	9919193009	0.4450	0.3900	0.3570
High Voltage (> 500V and < 66kV)				
Commercial Consumers that are metered in bulk at 11kV or 22kV, provided the consumer maintains and insures all equipment between the meter and the load.				
Monthly Basic Charge				
Kouga	9919194809	670.00	587.72	555.26
Monthly Network Demand Charge (kVA)				
Kouga	9919193009	164.00	143.86	127.19
Monthly Network Access Charge (kVA)				
Kouga	9919193009	22.00	19.30	18.42
Energy Charge per Unit (kWh)				
Kouga	9919193009	0.4140	0.3630	0.3330
DOMESTIC CONSUMERS (FLATS)				
Low Voltage (<500V)				
Domestic Consumers (Flats) that are metered in bulk at 400/230 volt with an installed capacity of 500kVA or less.				
Monthly Basic Charge				
Kouga	9919194809	670.00	587.72	555.26
Monthly Network Demand Charge (kVA)				
Kouga	9919193009	165.00	144.74	134.21
Monthly Network Access Charge (kVA)				
Kouga	9919193009	23.50	20.61	20.18
Energy Charge per Unit (kWh)				
Kouga	9919193009	0.4450	0.3900	0.3570
High Voltage (> 500V and < 66kV)				
Domestic Consumers (Flats) that are metered in bulk at 11kV or 22kV, provided the consumer maintains and insures all equipment between the meter and the load.				
Monthly Basic Charge				
Kouga	9919194809	670.00	587.72	555.26
Monthly Network Demand Charge (kVA)				
Kouga	9919193009	164.00	143.86	127.19
Monthly Network Access Charge (kVA)				
Kouga	9919193009	22.00	19.30	18.42
Energy Charge per Unit (kWh)				
Kouga	9919193009	0.4140	0.3630	0.3330
TIME OF USE (TOU)				
This tariff is for consumers with a minimum notified demand of 60kVA or who require a supply greater than 100A three phase circuit breaker size, and who are able to manage their energy consumption according to Eskom's specified time schedule, i.e. Peak, Standard and Off-Peak for the "Megaflex" tariff.				
Consumers must have the necessary electronic metering equipment installed and correctly programmed for this tariff at their cost.				
Where existing Consumers consider conversion to TOU, it will be the the Consumer's responsibility to do a tariff study.				
At least 6 months TOU data (3 x high demand season and 3 x low demand season) must be available before the conversion can be implemented.				
A change of tariff will apply for a minimum period of 12 months with three months mutual notice thereafter. Meters are generally read once a month. Estimated charges are raised in months during which no meter readings can be taken and these are subsequently adjusted when actual consumption is charged for.				

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Low Voltage (< 500V)				
Consumers that are metered in bulk TOU at 400/230 volt with an installed capacity of 500kVA or less.				
Monthly Basic Charge				
Kouga	2011909480	670.00	587.72	555.26
Monthly Network Demand Charge (kVA)				
Kouga	9919193009	30.70	26.93	13.60
Monthly Network Access Charge (kVA)				
Kouga	9919193009	23.50	20.61	20.18
Active Energy Unit Charge (kWh)				
High Demand : June to August (Change Formula on 1 July)				
Peak				
Kouga	9919193009	2.9619	2.5982	2.4057
Standard				
Kouga	9919193009	0.7686	0.6742	0.6243
Off-Peak				
Kouga	9919193009	0.4098	0.3595	0.3328
Reactive Energy Charge (kVArh)				
Kouga	9919193009	0.1155	0.1013	0.0938
Low Demand : September to May (Change Formula on 1 Oct)				
Peak				
Kouga	9919193009	0.8258	0.7244	0.6707
Standard				
Kouga	9919193009	0.5047	0.4427	0.4099
Off-Peak				
Kouga	9919193009	0.3529	0.3096	0.2867
High Voltage (>= 500V and < 66kV))				
Consumers that are metered in bulk TOU at 11kV or 22kV, provided the consumer maintains and insures all equipment between the meter and the load.				
Monthly Basic Charge				
Kouga	9919194809	670.00	587.72	555.26
Monthly Network Demand Charge (kVA)				
Kouga	9919193009	28.50	25.00	12.89
Monthly Network Access Charge (kVA)				
Kouga	9919193009	22.00	19.30	18.42
Active Energy Unit Charge (kWh)				
High Demand : June to August (Change Formula on 1 July)				
Peak				
Kouga	9919193009	2.7546	2.4163	2.2374
Standard				
Kouga	9919193009	0.7146	0.6268	0.5804
Off-Peak				
Kouga	9919193009	0.3808	0.3340	0.3096
Reactive Energy Charge (kVArh)				
Kouga	9919193009	0.1155	0.1013	0.0938
Low Demand : September to May (Change Formula on 1 Oct)				
Peak				
Kouga	9919193009	0.7680	0.6737	0.6238
Standard				
Kouga	9919193009	0.4694	0.4118	0.3812
Off-Peak				
Kouga	9919193009	0.3282	0.2879	0.2666
MEGAFLEX				
Consumers that are metered in bulk TOU at 11kV or 22kV, provided the consumer maintains and insures all equipment between the meter and the load.				
Service Charge @ R/Account/Day				
Kouga	2011909480	149.07	130.76	123.36
Administration Charge @ R/Day				
Kouga	2011909480	67.17	58.93	55.59
TX Network Access Charge (kVA)				
Kouga	9919193009	6.15	5.40	5.09
Network Access Charge (kVA)				
Kouga	9919193009	11.96	10.49	9.90
Network Demand Charge (kVA)				
Kouga	9919193009	22.69	19.91	18.78
Active Energy Unit Charge (kWh)				
High Demand : June to August (Change Formula on 1 July)				
Peak				
Kouga	9919193009	2.6141	2.2931	2.1633
Standard				
Kouga	9919193009	0.6789	0.5955	0.5618
Off-Peak				
Kouga	9919193009	0.3623	0.3178	0.2998
Reactive Energy Charge (kVArh)				
Kouga	9919193009	0.1054	0.0924	0.0872
Low Demand : September to May (Change Formula on 1 Oct)				
Peak				
Kouga	9919193009	0.7293	0.6397	0.6035
Standard				
Kouga	9919193009	0.4461	0.3914	0.3692
Off-Peak				
Kouga	9919193009	0.3123	0.2739	0.2584
Electrification and Rural Subsidy (kWh)				
Kouga	2011909480	0.0551	0.0483	0.0456
Retail Environmental Levy Charge (kWh)				
Kouga	2011909480	0.0423	0.0371	0.0350
Wheeling Fee (kWh)				
Kouga	2011909480	0.031306	0.027461	0.025907
Losses Surcharge (%)				
Kouga	2011909480		0.36%	0.36%

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
OTHER TARIFFS				
These tariffs are for consumption that is not covered by the above Domestic, Commercial or Bulk Consumer tariffs and special tariffs agreed with the Municipality.				
Claude Neon (Advertisement Boards)				
Monthly Basic Charge	9919394809	112.00	98.25	91.23
Telephone Booths				
Monthly Basic Charge	9919394809	68.00	59.65	55.26
Streetlights				
Energy Charge per kWh				
Kouga	2011909300	1.1060	0.9700	0.8900
Hankey Water Works				
Service	9998212551	9.20	8.07	8.07
Network	9998212551	9.74	8.54	8.54
Energy	9998212551	0.5910	0.5184	0.5184
Temporary/Builder's Supply (As per Commercial Conventional Meters)			See Commercial Conventional Meter Tariff	See Commercial Conventional Meter Tariff
Municipal Departments				
The respective Commercial Consumer Tariffs and Bulk Supply Tariffs as per above shall be applicable to all municipal buildings, pumpstations, waste water works, water treatment works, etc.				
Special Agreements				
If agreed upon by the Municipality, a consumer can enter into a special supply agreement with the Municipality, which contains a tariff of charges different from the above charges. This will only be considered when special circumstances prevail.				
SUNDRY CHARGES				
DECREASING OF CIRCUIT BREAKER				
A change of tariff will apply for a minimum period of 12 months, with 3 months mutual notice thereafter.				
Single phase	2011909890	Plus VAT	Cost +20%	Cost +20%
Three phase	2011909890	Plus VAT	Cost +20%	Cost +20%
INSPECTION FEES	2011909890	337.00	295.61	261.40
FESTIVE USE				
Single phase				
15 Amp Per Day	2011909890	129.00	113.16	100.00
Three phase				
15 Amp Per Day	2011909890	368.00	322.81	285.09
Above 15 Amp Per Day	2011909890	622.00	545.61	482.46
RELOCATION (MOVING) OF INSTALLATIONS				
Streetlight pole	2011909890	Plus VAT	Cost +20%	Cost +20%
Electrical box/kiosk	2011909890	Plus VAT	Cost +20%	Cost +20%
RECONNECTION FEES				
Due to non-payment				
Kouga	2011909570	452.00	396.49	350.88
Cape St Francis	9919195709	452.00	396.49	350.88
Humansdorp	9919195709	452.00	396.49	350.88
Jeffreys Bay	9919195709	452.00	396.49	350.88
Oyster Bay	9919195709	452.00	396.49	350.88
St Francis Bay	9919195709	452.00	396.49	350.88
On request of consumer				
Kouga	2011909570	577.00	506.14	447.37
Cape St Francis	9919195709	577.00	506.14	447.37
Humansdorp	9919195709	577.00	506.14	447.37
Jeffreys Bay	9919195709	577.00	506.14	447.37
Oyster Bay	9919195709	577.00	506.14	447.37
St Francis Bay	9919195709	577.00	506.14	447.37
SERVICE CALLS				
During office hours	2011909890	302.00	264.91	234.21
After office hours	2011909890	599.00	525.44	464.91
SERVICE COST				
Electrician per Hour	2011909890	309.00	271.05	239.47
Electrician Assistant per Hour	2011909890	78.00	68.42	60.53
LDV per kilometre	2011909890	14.00	12.28	10.53
Truck per kilometre	2011909890	26.00	22.81	20.18
TAMPERING, ILLEGAL USE AND DISTRIBUTION				
First Offence	2011909890	No VAT	1 196.67	1 059.00
Second Offence	2011909890	No VAT	1 795.01	1 588.50
Third Offence	2011909890		Permanent Disconnection	Permanent Disconnection
TESTING OF METERS				
Single Phase	2011909890	839.00	735.96	650.88
Three Phase	2011909890	839.00	735.96	650.88
ENVIRONMENTAL HEALTH 210				
Meat Inspections				
Units / Hour	2012109390	238.00	208.77	185.09
Supervision Hygiene	2012109390	238.00	208.77	185.09
Hawkers Vegetables p.a.	2012109115	877.00	769.30	680.70
Hawkers Clothes & Other p.a.	2012109115	2 797.00	2 453.51	2 171.05
Application for Concessional use		113.00	99.12	87.72
Concessional use	2012109115	1 402.00	1 229.82	1 088.60
Health Inspections	2012109390	119.00	104.39	92.11
Health Certificates (Creches & Old Age Homes)	2012109390	113.00	99.12	87.72
Traditional slaughtering	2012109390	90.00	78.95	70.18
Hawkers stand per day				
Humansdorp and Gamtoos				
Fruit, Vegetables and Second Hand Goods	2012109115	102.00	89.47	78.95
Clothing, Jewellery, etc.	2012109115	260.00	228.07	201.75
Jeffreys Bay				
Opposite Caltex Garage	2012109115	170.00	149.12	131.58
Old Friendly	2012109115	90.00	78.95	70.18
Dolphin Beach	2012109115	90.00	78.95	70.18
Seasonal Hawkers stand per day				
Opposite Caltex Garage	2012109115	96.00	84.21	74.56

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Old Friendly				
Dolphin Beach	2012109115	57.00	50.00	43.86
Electricity per day	2012109115	57.00	50.00	43.86
House Shops	2012109115	170.00	149.12	131.58
Flea Market Stalls per day	2012109115	79.00	69.30	61.40
Food Stalls	2012109115			
Arts & Crafts	2012109115	68.00	59.65	52.63
Business Licence & Certificate - Formal	2012109115	68.00	59.65	52.63
Business Licence & Certificate - Informal	2012109115	113.00	99.12	87.72
Plot Clearing	2012109115	57.00	50.00	43.86
Subsidy	2012109195	Plus VAT	Sundry Amounts	Sundry Amounts
Sundry Income	2012109680	Plus VAT	Sundry Amounts	Sundry Amounts
	2012109890	Plus VAT	Sundry Amounts	Sundry Amounts
ENVIRONMENTAL MANAGEMENT FEE 731				
Undeveloped erven				
Kouga	2017319315	408.00	357.89	315.79
Domestic				
Kouga	2017319315	34.00	29.82	26.32
Multi Dwelling Units (per Unit)				
Kouga	2017319315	34.00	29.82	26.32
Skips				
Kouga	2017319315	163.00	142.98	126.32
Commercial				
Small				
Kouga	2017319315	298.00	261.40	231.58
Medium				
Kouga	2017319315	393.00	344.74	305.26
Medium (3 Removals)				
Kouga	2017319315	501.00	439.47	388.60
Large				
Kouga	2017319315	637.00	558.77	494.74
Skips				
Kouga	2017319315	637.00	558.77	494.74
FINANCE : INCOME SECTION 223				
Cheques refer to drawer	2012239890	172.00	150.88	133.33
Faxes				
First page	2012239890	5.00	4.39	3.51
Additional Pages (Per Page)	2012239890	1.00	0.88	0.88
Interest on Advances (Internal Loans)	2012239399	Plus VAT	Sundry Amounts	Sundry Amounts
Photo copies				
A4	2012239890	4.00	3.51	3.51
A3	2012239890	12.00	10.53	5.26
Property lists				
Per Page	2012239550	2.00	1.75	1.75
Supplementary list (Per page)	2012239550	2.00	1.75	1.75
Address Labels (Per page)	2012239550	4.00	3.51	3.51
Property lists				
Electronic cd (Supplied by Council)	2012239550	28.00	24.56	21.93
Electronic cd (Supplied by Client)	2012239550	226.00	198.25	175.44
Search fees				
Search for info not on register	2012239890	79.00	69.30	61.40
Search for info on register	2012239890	73.00	64.04	57.02
Search for info on deeds & documents	2012239890	86.00	75.44	66.67
Search for info on outstanding acc.	2012239890	79.00	69.30	61.40
Search for info not covered above	2012239890	113.00	99.12	87.72
Valuation certificates	2010309950	73.00	64.04	57.02
Reasons for Valuation	2010309950	29.00	25.44	22.81
FINANCE : SUPPLY CHAIN MANAGEMENT 228				
Tenders	2012289925	Plus VAT	As advertised	As advertised
FIRE FIGHTING SERVICES 230				
1. Fires				
1. Major Spillages road or rail				
1. Vegetation fires				
Tariffs per hour or part thereof				
Major appliance (inclusive of manpower)				
Rescue pumps/Aerial appliance	2012309330	1 250.00	1 096.49	906.14
Auxiliary appliance (inclusive of manpower)				
Off-Road, light/heavy rescue, hazmat units	2012309330	567.00	497.37	411.40
Service vehicles (inclusive of manpower)				
LDV's and transporters	2012309330	327.00	286.84	236.84
Trailers & units (inclusive of manpower)				
Fuel/hydrant trailer, BA trailer and command unit	2012309330	165.00	144.74	119.30
Personnel charges (cost if additional personnel required)				
Senior Officer	2012309330	327.00	286.84	236.84
Officers	2012309330	165.00	144.74	119.30
Fire Fighters	2012309330	85.00	74.56	61.40
Specialised consumable materials	2012309330	Plus VAT	Replacement cost +25%	Replacement cost +25%
Non-rateable shipping fees	2012309330	Plus VAT	4 x applicable tariff plus Personnel Costs	4 x applicable tariff plus Personnel Costs
Humanitarian calls				
Motor vehicle accidents		No charge	No charge	No charge
Rescues		No charge	No charge	No charge
Service rendered outside area of jurisdiction				
Tariffs per hour or part thereof				
Major appliance (inclusive of manpower)				

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Rescue pumps/Aerial appliance	2012309330	2 500.00	2 192.98	1 812.28
Auxiliary appliance (Inclusive of manpower)				
Off-Road, light/heavy rescue, hazmat units	2012309330	1 134.00	994.74	822.81
Service vehicles (Inclusive of manpower)				
LDV's and transporters	2012309330	654.00	573.68	473.68
Trailers & units (inclusive of manpower)				
Fuel/hydrant trailer, BA trailer and command unit	2012309330	330.00	289.47	238.60
Personnel charges (cost if additional personnel required)				
Senior Officer	2012309330	654.00	573.68	473.68
Officers	2012309330	330.00	289.47	238.60
Fire Fighters	2012309330	170.00	149.12	122.81
Standby duties				
Water jets (65mm hose)	2012309330	263.00	230.70	190.35
2. Fire out on arrival				
2. False alarm with good intent				
2. Reacting to automatic fire alarms				
2. Monitoring of incidents				
Tariffs per hour or part thereof				
Major appliance (inclusive of manpower)				
Rescue pumps/Aerial appliance	2012309330	625.00	548.25	453.07
Auxiliary appliance (Inclusive of manpower)				
Off-Road, light/heavy rescue, hazmat units	2012309330	283.50	248.68	205.70
Service vehicles (Inclusive of manpower)				
LDV's and transporters	2012309330	163.50	143.42	118.42
Trailers & units (inclusive of manpower)				
Fuel/hydrant trailer, BA trailer and command unit	2012309330	82.50	72.37	59.65
Personnel charges (cost if additional personnel required)				
Senior Officer	2012309330	163.50	143.42	118.42
Officers	2012309330	82.50	72.37	59.65
Fire Fighters	2012309330	42.50	37.28	30.70
Service rendered outside area of jurisdiction				
Tariffs per hour or part thereof				
Major appliance (inclusive of manpower)				
Rescue pumps/Aerial appliance	2012309330	1 250.00	1 096.49	906.14
Auxiliary appliance (Inclusive of manpower)				
Off-Road, light/heavy rescue, hazmat units	2012309330	567.00	497.37	411.40
Service vehicles (Inclusive of manpower)				
LDV's and transporters	2012309330	327.00	286.84	236.84
Trailers & units (inclusive of manpower)				
Fuel/hydrant trailer, BA trailer and command unit	2012309330	165.00	144.74	119.30
Personnel charges (cost if additional personnel required)				
Senior Officer	2012309330	327.00	286.84	236.84
Officers	2012309330	165.00	144.74	119.30
Fire Fighters	2012309330	85.00	74.56	61.40
Other				
Certified copy of incident report	2012309330	100.00	87.72	72.81
Monitoring of fire alarms - per month	2012309330	100.00	87.72	72.81
Sundry services and hire charges				
Use of portable plant and machinery	2012309330	171.00	150.00	123.68
Use of bus	2012309330	384.00	336.84	278.07
Damage to equipment	2012309330	Plus VAT	Cost plus 30%	Cost plus 30%
Utilisation of external services	2012309330	Plus VAT	Cost plus 30%	Cost plus 30%
Filling of swimming pools	2012309330	567.00	497.37	411.40
Training				
Category 1				
Attendance of training courses held under the auspices of the Fire and Emergency Services				
Per person per day	2012309330	319.00	279.82	216.67
Per person per half day or part thereof	2012309330	165.00	144.74	113.16
Category 2				
Use of lecture rooms for the purpose of seminars or symposia				
Per day or part therof	2012309330	454.00	398.25	308.77
Category 3				
Use of the operational training facilities to all letting deemed to be by the manager Fire and Emergency Services, of a commercial use				
Per hour or part therof	2012309330	530.00	464.91	360.53
Category 4				
Attendance of training personnel lecturing at training courses in areas beyond the municipal limits Per hour or part therof	2012309330	Plus VAT	Cost of training material + 25%, + cost of transport and training personnel's hourly salary rate per hour or part	Cost of training material + 25%, + cost of transport and training personnel's hourly salary rate per hour or part
Certification of approved courses	2012309330	Plus VAT	10% of course fee	10% of course fee
Re-Issue Certificates	2012309330	85.00	74.56	61.40
Fire prevention tariff per hour or part thereof				
Renewal of licence to store petroleum	2012309330	214.00	187.72	155.26
Approval of LPG installation plans	2012309330	214.00	187.72	155.26
Approval of petroleum storage plans	2012309330	214.00	187.72	155.26
Approval of bulk storage hazardous installation	2012309330	611.00	535.96	442.98
Approval of building plans –fire protection/requirements	2012309330	214.00	187.72	155.26
Inspections	2012309330	611.00	535.96	442.98
Survey	2012309330	611.00	535.96	442.98
Certification of premises	2012309330	214.00	187.72	155.26
Issuing of control burning permits	2012309330	214.00	187.72	155.26
Investigation	2012309330	611.00	535.96	442.98
Lectures/evacuation drills	2012309330	611.00	535.96	442.98
Issuing of certificate of competency	2012309330	611.00	535.96	442.98
Public education		No charge	No charge	No charge
Approval of rational designs	2012309330	214.00	187.72	155.26
Approval of major hazardous installation reports	2012309330	214.00	187.72	155.26
KOUGA CULTURAL CENTRE 400				
HUMANSDORP				
Rental : Halls & Facilities	2014009640	Plus VAT	Sundry Amounts	Sundry Amounts
Deposits				
Halls & Facilities	50150710444601		360.00	360.00
LIBRARY 500				

SERVICE DESCRIPTION		Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
HANKEY					
Fines					
Late books per week or part thereof		2015009340	9.00	7.89	7.02
3 Months or Longer		2015009340	146.00	128.07	113.16
Photo copies					
A4		2015009510	2.00	1.75	1.75
A3		2015009510	5.00	4.39	3.51
A4 library material		2015009510	2.00	1.75	1.75
HUMANSDORP					
Fines					
Late books per week or part thereof		2015009340	9.00	7.89	7.02
3 Months or Longer		2015009340	146.00	128.07	113.16
Photo copies					
A4		2015009510	2.00	1.75	1.75
A3		2015009510	5.00	4.39	3.51
A4 library material		2015009510	2.00	1.75	1.75
Membership Fees					
Outside		2015009476	60.00	52.63	46.49
Adults		2015009476	20.00	17.54	15.79
Children		2015009476	15.00	13.16	11.40
Jeffreys Bay					
Membership Fees					
Visitors		2015009340	90.00	79.00	70.00
Fines					
Late books per week or part thereof		2015009340	9.00	7.89	7.02
Late videos per day or part thereof		2015009340	9.00	7.89	7.02
3 Months or Longer		2015009340	146.00	128.07	113.16
Photo copies					
A4		2015009510	2.00	1.75	1.75
A3		2015009510	5.00	4.39	3.51
A4 library material		2015009510	2.00	1.75	1.75
Engraving machine repayable deposit on return		2015009890	60.00	52.63	46.49
Joining fee & visitors admin fee		2015009890	16.00	14.04	12.28
Duplicate tickets		2015009890	16.00	14.04	12.28
Library Hall					
Meetings & conferences		2015009640	243.00	213.16	188.60
Demonstrations & classes		2015009640	129.00	113.16	100.00
Service organisations		2015009640	129.00	113.16	100.00
Sales & introductions		2015009640	243.00	213.16	188.60
Kitchen rent		2015009640	136.00	119.30	105.26
PATENSIE					
Fines					
Late books per week or part thereof		2015009340	9.00	7.89	7.02
3 Months or Longer		2015009340	146.00	128.07	113.16
Photo copies					
A4		2015009510	2.00	1.75	1.75
A3		2015009510	5.00	4.39	3.51
A4 library material		2015009510	2.00	1.75	1.75
NATURE CONSERVATION	600				
GAMTOOS RIVER MOUTH NATURE RESERVE					
Camp/Caravan Sites					
Max 6 persons p/day		2016009120	73.00	64.04	57.02
Extra per person per day		2016009120	20.00	17.54	15.79
Once off entrance fee		2016009120	46.00	40.35	35.96
Entrance Fees					
Entrance fee		2016009960	46.00	40.35	35.96
Pedestrians per person or more than 6 persons per vehicle (per person)		2016009960	20.00	17.54	15.79
Entrance fee from adjoining resorts per annum		2016009960	46.00	40.35	35.96
LOERIEDAM NATURE RESERVE					
Day Visitors		2016009640	20.00	17.54	15.79
Rentals					
Field study centre : per person per night		2016009640	94.00	82.46	72.81
Robinson's camp : per person per day		2016009640	26.00	22.81	20.18
Robinson's camp : per person per night		2016009640	60.00	52.63	46.49
Education courses					
per person per course (exclude first two teachers)		2016009640	46.00	40.35	35.96
per pupil per weekend		2016009640	60.00	52.63	46.49
BOAT REGISTRATION FEES (River Licenses)					
Pleasure boats					
Per annum					
Multi River (Kromme, Gamtoos, Sundays)		2016009075	350.00	307.02	271.93
Single river		2016009075	211.00	185.09	164.04
From 1 January each year					
Multi River (Kromme, Gamtoos, Sundays)		2016009075	245.00	214.91	190.35
Single river		2016009075	159.00	139.47	123.68
Launch site Boat Permit Fee					
Per annum		2016009070	703.00	616.67	545.61
Per 7 days or less		2016009070	350.00	307.02	271.93
River Permits (Kromme Joint River Committee)					
Up to 15hp		2016009075	57.00	50.00	43.86
16 - 120hp		2016009075	203.00	178.07	157.89
Greater than 120hp		2016009075	396.00	347.37	307.02
Up to 15hp		2016009075	114.00	100.00	87.72
16 - 120hp		2016009075	406.00	356.14	315.79
Greater than 120hp		2016009075	792.00	694.74	614.04
PARKS AND OPEN SPACES	680				
Cleaning of plots : Grass only	per m²	2016809890	1.20	1.05	0.96
: Lightly overgrown	per m²	2016809890	3.60	3.16	2.81
: Medium overgrown	per m²	2016809890	6.00	5.26	4.65
: Heavily overgrown	per m²	2016809890	9.60	8.42	7.46
Removal of branches & rubble		2016809890	1 629.00	1 428.95	1 264.91
PLANNING AND DEVELOPMENT	700				

SERVICE DESCRIPTION			Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Hoarding fees			2017009890	430.00	377.19	359.65
Building plan fees						
Minor building applications (< 10m²)			2017009105	440.00	385.96	368.42
Garden Walls and Fixed Fences			2017009105	341.00	299.12	263.16
Swimming Pools			2017009105	440.00	385.96	368.42
0 - 50 m²			2017009105	341.00	299.12	263.16
51 - 100 m²			2017009105	420.00	368.42	350.88
101 - 150 m²			2017009105	565.00	495.61	438.60
151 - 200 m²			2017009105	650.00	570.18	526.32
11 - 20 m²			2017009105	730.00	640.35	605.26
for each additional 10 m² or part thereof up to 3000 m²			2017009105	120.00	105.26	100.88
greater than 3001 m² per 500 m² or part thereof			2017009105	362.00	317.54	280.70
Fees are applicable to a once-off submission and no phase or separate submissions will be considered.						
Per turbine			2017009105	5 500.00	4 824.56	4 385.96
11 - 20 m²			2017009105	730.00	640.35	605.26
for each additional 10 m² or part thereof up to 3000 m²			2017009105	120.00	105.26	100.88
greater than 3001 m² per 500 m² or part thereof			2017009105	362.00	317.54	280.70
Industrial, Rural and Churches						
0 - 1000 m²			2017009105	1 000.00	877.19	833.33
greater than 1000 m²			2017009105	171.00	150.00	131.58
RDP Informal Housing			2017009105	341.00	299.12	263.16
Other			2017009105	600.00	526.32	491.23
RDP Informal Housing			2017009397	260.00	228.07	219.30
Other			2017009397	260.00	228.07	219.30
Penalty inspection fees			2017009397	565.00	495.61	438.60
Search fees per hour or any part thereof			2017009930	102.00	89.47	78.95
Erf dimensions or zoning information per A4			2017009930	30.00	26.32	21.93
Photo copies						
A0			2017009510	40.00	35.09	35.09
A1			2017009510	20.00	17.54	17.54
A2			2017009510	10.00	8.77	8.77
A3			2017009510	12.00	10.53	5.26
A4			2017009510	4.00	3.51	3.51
Maps						
Cape St Francis						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	380.00	333.33	311.40
Hankey						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	380.00	333.33	311.40
Humansdorp						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Town map	Sheet 2	B&W	2017009510	171.00	150.00	131.58
Town map	Sheet 3	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	380.00	333.33	311.40
Zoning map	Sheet 2	Colour	2017009510	380.00	333.33	311.40
Zoning map	Sheet 3	Colour	2017009510	380.00	333.33	311.40
Jeffreys Bay						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Town map	Sheet 2	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	560.00	491.23	464.91
Zoning map	Sheet 2	Colour	2017009510	560.00	491.23	464.91
Oyster Bay						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	380.00	333.33	311.40
Patensie						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	380.00	333.33	311.40
St Francis Bay						
Town map	Sheet 1	B&W	2017009510	171.00	150.00	131.58
Zoning map	Sheet 1	Colour	2017009510	380.00	333.33	311.40
Building Deposits						
Single res. building smaller than 50 m²			50150150155001		500.00	500.00
Single res. building above 50 m²			50150150155001		1 880.00	1 880.00
RDP Informal Housing smaller than 50 m²			50150150155001		200.00	200.00
RDP Informal Housing above 50 m²			50150150155001		500.00	500.00
Other zonings (Excl. Single res. And RDP Informal Housing)			50150150155001		5 000.00	4 930.00
Paradise Beach caravan park			50150150155001		500.00	500.00
Churches			50150150155001		250.00	250.00
Building Plan Deposit			50150150156801	Plus VAT	Sundry Amounts	Sundry Amounts
Penalties						
Building without approval						
Whenever a building or structure is erected without the prescribed building plans a penalty of 4 times the building plan fees will be payable.			2017009340	Plus VAT	Sundry Amounts	Sundry Amounts
Inspection Fees						
No inspection called for - all zonings (per inspection)			2017009340	565.00	495.61	438.60
Town planning & Erf Information						
Zoning Certificates			2017009930	90.00	78.95	70.18
Scheme regulations document : Jeffreys Bay			2017009930	370.00	324.56	307.02
Scheme regulations document : Rest of Area			2017009930	370.00	324.56	307.02
SDF Colour Maps		Document	2017009930	565.00	495.61	438.60
SDF Colour Maps		CD	2017009930	260.00	228.07	219.30
Building line relaxation						
Erf bigger than 400 m²			2017009100	2 000.00	1 754.39	1 666.67
Erf smaller than 400 m²			2017009100	565.00	495.61	438.60
Land use application						
Rezoning application : Other			2017009700	4 450.00	3 903.51	3 684.21
Rezoning application : RDP Informal Housing			2017009700	2 100.00	1 842.11	1 754.39
Departure application : Other			2017009450	4 450.00	3 903.51	3 684.21
Departure application : RDP Informal Housing			2017009450	2 100.00	1 842.11	1 754.39
Sub-division application : Other (Into 2 Erven)			2017009860	4 450.00	3 903.51	3 684.21
Sub-division application : Other (Into 3 - 250 Erven)			2017009860	8 900.00	7 807.02	-
Sub-division application : Other (Into 251 - 1000 Erven)			2017009860	13 350.00	11 710.53	-
Sub-division application : Other (Into > 1000 Erven)			2017009860	22 250.00	19 517.54	-
Combined Application : Rezoning, Sub-Division, Departure & Consent (Into 2 Erven)			2017009860	5 500.00	4 824.56	-
Combined Application : Rezoning, Sub-Division, Departure & Consent (Into 3 - 250 Erven)			2017009860	8 900.00	7 807.02	-
Combined Application : Rezoning, Sub-Division, Departure & Consent (Into 251 - 1000 Erven)			2017009860	13 350.00	11 710.53	-

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Combined Application : Rezoning, Sub-Division, Departure & Consent (Into > 1000 Erven)	2017009860	22 250.00	19 517.54	-
All State/Municipal Projects/Applications are exempt from application fees				
Sub-division application : RDP Informal Housing	2017009860	2 100.00	1 842.11	1 754.39
Removal of restrictive title deed conditions : Other	2017009600	5 000.00	4 385.96	4 210.53
Removal of restrictive title deed conditions : RDP Informal Housing	2017009600	5 000.00	4 385.96	1 754.39
Secondary use application : Other	2017009215	2 100.00	1 842.11	1 754.39
Secondary use application : RDP Informal Housing	2017009215	565.00	495.61	438.60
Consent use application : Other	2017009215	2 100.00	1 842.11	1 754.39
Consent use application : RDP Informal Housing	2017009215	565.00	495.61	438.60
Section 23 application (O15/1985)	2017009860	1 000.00	877.19	833.33
Spaza Shops	2017009700	400.00	350.88	175.44
Departure for consent use	2017009215	1 697.00	1 488.60	1 315.79
Augmentation Contributions				
Council will consider entering into a service agreement for developments bigger than 1 Ha or where it is the best option. This will be negotiated at the discretion of the Council.				
Augmentation Fees				
Electricity	2011909050	10 245.00	8 986.84	8 986.84
Roads	2017209050	4 098.00	3 594.74	3 594.74
Refuse	2017309050	2 397.00	2 102.63	2 102.63
Sewerage	2017609050	19 472.00	17 080.70	17 080.70
Water	2019809050	18 966.00	16 636.84	16 636.84
Subdivisions/Rezonings/Departures				
Cape St Francis, Humansdorp, Jeffreys Bay, Oyster Bay and St Francis Bay				
Any Subdivision / Departure	2017009860	Plus VAT	Per services agreement	Per services agreement
Any Rezoning	2017009700	Plus VAT	Per services agreement	Per services agreement
Additional Dwelling Unit per newly created unit	2017009215	-54 012.00	-47 378.95	41 754.39
Guest Houses (Accom. Establishment) per m² of total erf	2017009215	35.00	30.70	30.70
Any other tariff as determined by Council	2017009890	Plus VAT	Sundry Amounts	Sundry Amounts
Remainder of Kouga (Hankey, Loerie and Patensie)				
Any Subdivision / Departure	2017009860	Plus VAT	Per services agreement	Per services agreement
Any Rezoning	2017009700	Plus VAT	Per services agreement	Per services agreement
Additional Dwelling Unit per newly created unit	2017009215	23 800.00	20 877.19	20 877.19
Guest Houses (Accom. Establishment) per m² of total erf	2017009215	25.00	21.93	21.93
Any other tariff as determined by Council	2017009890	Plus VAT	Sundry Amounts	Sundry Amounts
Advertising Tariffs				
Annual rent guest house boards	2017009833	220.00	192.98	157.89
Guest house boards : Application	2017009833	565.00	495.61	438.60
Advertising boards confiscated per board <1m²	2017009833	40.00	35.09	35.09
Advertising boards confiscated per board >1m²	2017009833	341.00	299.12	263.16
Business advertising application < 1m²	2017009833	140.00	122.81	118.42
Business advertising application between 1m² and 5 m²	2017009833	260.00	228.07	219.30
Business advertising application > 5m²	2017009833	853.00	748.25	657.89
Poster advertising : Application (Max 100 posters)	2017009833	400.00	350.88	307.02
Election Posters (Per Party / PerCandidate / Per Ward)	2017009833	565.00	495.61	438.60
Advertising Trailers (Per Month or part thereof)	2017009833	250.00	219.30	219.30
Deposits				
Illuminated street signs	50150150161001		2 700.00	2 215.00
Poster advertising (Max 100 posters)	50150150161001		600.00	500.00
POUND 705				
Humansdorp				
For all animals impounded per owner per animal	2017059890	245.00	214.91	190.35
Sustenance Fees				
Horses, Cattle & Pigs	2017059890	120.00	105.26	92.98
Sheep & Goats	2017059890	120.00	105.26	92.98
Delivery Fee/Km	2017059890	36.00	31.58	28.07
Trespass				
Horses, cattle, pigs (minimum)	2017059890	245.00	214.91	190.35
Sheep, goats (minimum)	2017059890	245.00	214.91	190.35
Jeffreys Bay				
Trespassing on cultivated land				
Horses, cattle, ostriches & pigs per head	2017059890	73.00	64.04	57.02
Goats and sheep per head	2017059890	16.00	14.04	12.28
Trespassing on uncultivated land				
Horses, cattle, ostriches & pigs per head	2017059890	67.00	58.77	51.75
Goats and sheep per head	2017059890	21.00	18.42	16.67
Pound fees				
Horses, cattle, ostriches & pigs per head	2017059890	73.00	64.04	57.02
Goats and sheep per head	2017059890	21.00	18.42	16.67
Sustenance fees				
Ostriches per head	2017059890	21.00	18.42	16.67
Horses, cattle, ostriches & pigs per head	2017059890	44.00	38.60	34.21
Goats and sheep per head	2017059890	21.00	18.42	16.67
Separately herded animals				
Stallion	2017059890	36.00	31.58	28.07
Ostrich	2017059890	36.00	31.58	28.07
Bulls	2017059890	36.00	31.58	28.07
Boars	2017059890	36.00	31.58	28.07
Rams	2017059890	36.00	31.58	28.07
PROTECTION SERVICES 710				
Storage fees per day (Sold after 3 months)	2017109855	28.00	24.56	21.93
Enquiries vehicle accident	2017109890	106.00	92.98	82.46
Rent aircraft hangers per m²	2017109610	8.00	7.02	6.14
Selling of Vehicles on a site approved by Council (Per Day)	2017109890	57.00	50.00	43.86
Traffic Assistance				
Events (Per Hour)	2017809890	226.00	198.25	175.44
Funerals (Flat Rate)	2017109890	396.00	347.37	307.02
PUBLIC WORKS 720				
Augmentation Fees				
Roads	2017209050	4 098.00	3 594.74	3 594.74

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
REFUSE 730				
REMOVAL				
Domestic				
Kouga	2017309590	122.00	107.02	94.74
Multi Dwelling Units (per Unit)				
Kouga	2017309590	92.00	80.70	71.05
Skips				
Kouga	2017309590	1 701.00	1 492.11	1 320.18
Commercial				
Small				
Kouga	2017309590	122.00	107.02	94.74
Cape St Francis	9973195909	122.00	107.02	94.74
Medium				
Kouga	2017309590	243.00	213.16	188.60
Medium (3 Removals)				
Kouga	2017309590	607.00	532.46	471.05
Large				
Kouga	2017309590	1 214.00	1 064.91	942.11
Skips				
Kouga	2017309590	1 701.00	1 492.11	1 320.18
SUNDRIES				
Sundries				
Hankey				
Building rubble	2017309890	180.00	157.89	139.47
Garden Refuse	2017309380	180.00	157.89	139.47
Humansdorp				
Garden Refuse	2017309380	180.00	157.89	139.47
Mass Refuse Removal	2017309890	358.00	314.04	278.07
Refuse Bags per 20	2017309890	36.00	31.58	28.07
Jeffreys Bay				
Garden Refuse	2017309380	180.00	157.89	139.47
Grass Cutting Contractors	2017309380	323.00	283.33	250.88
Medical Disposal				
Needle containers	2017309890	233.00	204.39	180.70
Bandages containers	2017309890	233.00	204.39	180.70
Animal carcases plus 15%	2017309150	233.00	204.39	180.70
Patensie				
Garden Refuse	2017309380	180.00	157.89	139.47
Sundry Rental of Skips				
Kouga	2017309590	1 701.00	1 492.11	1 320.18
Augmentation Fees				
Refuse	2017309050	2 397.00	2 102.63	2 102.63
SANITATION 750				
CHARGE (MONTHLY)				
Buckets				
Humansdorp	9975390859	99.00	86.68	76.71

SEWERAGE 780

The sewerage charges are calculated on two main components per erf.
The first portion is based on a fixed cost for each erf and the second portion is based on actual measured water consumption (hydraulic portion) for an erf.

Fixed Charge

The Fixed Charge provides for costs on the sewerage operating budget such as charges for capital loan and interest payments and provision for a capital reserve fund. This cost is indicative of the installation /construction, rehabilitation and eventual replacement cost of the infrastructure. The cost is fixed for every property which has access to the municipal sewerage system irrespective of the property being vacant (no buildings) or, if the property uses the existing system, including the suction tanker service.

The fixed cost component is therefore payable irrespective of the service being used by the consumer or not, therefore this charge will effectively replace the current "Availability Fee".

The fixed charged per erf is based on the sewage conveyance and treatment cost for an average monthly water consumption per erf which is exceeded by 80% of consumers in the particular category.

Hydraulic Charge

The proposed tariff will also obviate anomalies which exist currently whereby owners of properties in some consumer categories are heavily subsidising users in other categories. With the present tariff in certain instances domestic consumers are also subsidising commercial consumers.

The tariff will uniformly apply to all categories of consumers (Sewerage Service) throughout the municipality. Sewage discharge will be calculated on actual metered water consumption that will be reduced by a "discharge factor" i.e, the ratio of kilolitres sewage discharged by each category of consumer, to be determined by the Director: Technical Services. Whilst a standard tariff per kl of sewage will be levied, the discharge factor applicable to the different categories may differ.

The formula used to arrive at the new hydraulic tariff, is as follows:

P = KVC where,
P = sewerage charge in Rand
K = effluent discharge factor
V = volume(kl) of potable water consumed
C = prescribed charge in Rand

Rebate of 10% for –

Bulk Consumers/ Private Developments >2Ha, restricting admission, which pay bulk and "on-sell" to patrons within the development and which develop and maintain their own infrastructures.

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R

See table detailing categories and discharge factors below.

The hydraulic portion of the sewerage charge consists of two components :

Minimum Consumption Charge
This is the portion of the sewerage charge to provide for firm operating costs such as salaries, plant and equipment, etc and certain general expenses. The charge is the average cost per erf for a particular category and is based on the firm/fixed cost incurred by the Sewerage Service to operate the sewerage system irrespective of what volume of sewage is conveyed and treated.

The minimum consumption charge is therefore also necessary irrespective of the service being used by the consumer continuously or infrequently.

The first part of the hydraulic charge is calculated on a percentage of the minimum water consumption specified per erf for each category

Variable Consumption Charge
This is the portion of the sewerage charge to provide for the operating costs that vary depending on the amount/extent of consumption. Electricity consumption, pump maintenance and repairs, etc are typical costs that increase when the sewage flow increases.

Nevertheless, during prolonged periods of low flow e.g. during a drought when water restrictions apply, the operating cost can actually increase although less sewage is discharged. Due to low flow the frequency of sewer blockages increases which requires more frequent sewer cleaning with high pressure jetting equipment as a preventative measure.

The second part of the hydraulic portion is calculated on the water consumption in excess of the specified minimum volume up to a specified maximum consumption per erf for domestic categories. No maximum consumption applies to commercial categories.

Sewerage Tariff Categories and Discharge Factors

	Discharge (T04)		Minimum (kl/month) (T05)	Maximum (kl/month) (T06)	
Offices (Com1) Offices	0.98	See right	10	No Max.	
Restricted Business A (Com2) Funeral Parlours Licensed Bottle Stores / Pubs / Taverns Offices Supermarkets Shops	0.98	See right	15	No Max.	
Restricted Business B (Com3) Day-Care Centres Medical Uses Places of Entertainment Service Stations Motor Showrooms Places of Instruction	0.95	See right	15	No Max.	
Special Businesses (Com4) Licensed Hotels Licensed Restaurants Special Businesses Warehouses Workshops	0.95	See right	15	No Max.	
Resorts (Com5) Caravan Parks Camping Sites Holiday Housing Holiday Accommodation Tourist Facilities Nurseries	0.60	See right	15	No Max.	
General Industrial (Ind1) General Dry Industries Public Garages Service Stations Warehouses	0.95	See right	15	No Max.	
Noxious Industrial (Ind2) Noxious Use Industries Special Businesses	0.98	See right	15	No Max.	
(T09) Agreement - Woodlands Dairy	0.80	See right	15	No Max.	
Educational (Ins1) Places of Instruction	0.95	See right	15	-	
Institutional (Ins2) Clinics Institutions for medical care or treatment Hospitals Institutions Public and Government facilities Sanatoriums	0.98	See right	15	No Max.	
Single Residential B (Res1) Dwelling Houses Day-Care Centres Creches Guest Houses Home Enterprises Places of Worship	0.70	See right	10	50	50
Single Residential A (Res2) Informal Shelters Permanent Low Cost Dwellings	0.80	See right	6	50	50
Group Housing (Res3) Retirement Villages Town Housing	0.80	See right	10	50	50
General Residential (Res4) Flats	0.95	See right	6	50	50
General (Gen1) Undetermined	0.95	See right	10	No Max.	

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Bulk / Private Developments (Bulk)				
Unmetered Potable Water Supply (Unmetered) 0.70	See right	No Min.	No Max.	
On all property, pending valuation, upon which a structure as defined herunder has been erected, a fixed monthly charge shall be paid by the registered owner of the property, or if there is no registered owner (informal area), then by the occupier of the property 0.80	See right	6	Unmetered	
Formal Structure with Waterborne Sewerage				
Informal Structure with Waterborne Sewerage				
AVAILABILITY CHARGE (PER ANNUM)				
Charges applicable to erven that are not connected to the sewerage network, but which could reasonably be connected to the network:				
Residential (per annum)				
Kouga				
Cape St Francis	2017809055	1 020.00	894.74	789.47
Hankey	9978390559	-	-	-
Humansdorp	9978390559	-	-	-
Jeffreys Bay	9978390559	1 020.00	894.74	789.47
Loerie	9978090559	1 020.00	894.74	789.47
Oyster Bay	9978390559	-	-	-
Patensie	9978390559	-	-	-
St Francis Bay	9978390559	-	-	-
Thornhill	9978790559	1 020.00	894.74	789.47
Rural	9978390559	-	-	-
	9978390559	-	-	-
Commercial (per annum)				
Kouga				
Humansdorp	2017809055	1 848.00	1 621.05	1 431.58
Jeffreys Bay	9978390559	1 848.00	1 621.05	1 431.58
St Francis Bay	9978090559	1 848.00	1 621.05	1 431.58
	9978790559	1 848.00	1 621.05	1 431.58
LEVY CHARGE (PER ANNUM)				
St Francis Bay	9978794709	1 587.00	1 392.11	1 231.58
FIXED CHARGE (MONTHLY)				
COMMERCIAL				
Commercial 1 - Offices				
Kouga				
Commercial 2 - Restricted Business A	2017809820	154.00	135.09	119.30
Kouga				
Commercial 3 - Restricted Business B	2017809820	154.00	135.09	119.30
Kouga				
Commercial 4 - Special Business	2017809820	154.00	135.09	119.30
Kouga				
Commercial 5 - Resorts	2017809820	154.00	135.09	119.30
Kouga				
INDUSTRIAL	2017809820	154.00	135.09	119.30
Industrial 1 - General Industrial				
Kouga				
Industrial 2 - Noxious Industrial	2017809820	154.00	135.09	119.30
Kouga				
Agreement - Woodlands Dairy (45% Discount)	2017809820	154.00	135.09	119.30
INSTITUTIONAL	9978098209	84.70	74.29	65.61
Institutional 1 - Educational (Schools)				
Kouga				
Institutional 1 - Educational (Hostels)	2017809820	309.00	271.05	239.47
Kouga				
Institutional 2 - Institutions	2017809820	309.00	271.05	239.47
Kouga				
DOMESTIC/RESIDENTIAL	2017809820	154.00	135.09	119.30
Residential 1 - Freehold Title				
Kouga				
Residential 2 - Low Cost Housing	2017809820	85.00	74.56	65.79
Kouga				
MULTIPLE DWELLINGS (Multiply Charge by number of Units)	2017809820	55.00	48.25	42.11
Residential 3 - Group Housing				
Kouga				
Residential 4 - General Residential	2017809820	85.00	74.56	65.79
Kouga				
General - Undetermined	2017809820	85.00	74.56	65.79
Kouga				
Bulk / Private Developments	2017809820	85.00	74.56	65.79
NO Fixed Charge is levied. 10% Rebate on Hydraulic Charge				
Kouga				
Unmetered Potable Water Supply	2017809820	Plus VAT	-10%	-10%
Kouga				
VARIABLE CHARGE (HYDRAULIC CHARGE)	2017809820	85.00	74.56	65.79
ALL USERS				
Kouga				
TRADE EFFLUENT SURCHARGE	2017809820	9.85	8.64	7.65
The Trade Effluent Surcharge shall be paid in addition to the normal hydraulic and fixed charges which apply for each property.				
(a) The monthly charge payable by the owner or occupier of any trade premises in respect of any trade effluent discharged into the Council's sewers shall be assessed by the Council on a monthly basis and shall be notified to such owner or occupier at the end of each month and shall be charged in accordance with the formula in paragraph (c) below.				
The Council shall base its monthly charge on the highest COD of one or more samples collected from the trade effluent samples point.				
(b) In case of trade premises from which effluent is discharged into the Council's sewer for the first time a charge shall be payable in respect of the interim period between the date of the first discharge and the last day of the month. Such charge shall be assessed in accordance with the formula prescribed in paragraph(c) below.				
(c) The charge payable in terms of paragraph (a) and (b) above shall be assessed according to the formula : R=Vx[CA + B] + C X S X 10--3]				
where :				

SERVICE DESCRIPTION	Income Vote	2013/14 VAT inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
R = The treatment cost.				
V = The volume of industrial effluent discharged from the premises during the cycle concerned in cubic metres				
A&B = The capital cost (interest and redemption) plus maintenance cost for the cycle concerned on the pipe system as used by the concerned consumer divided by the total flow for the cycle. The value of A being **74.43(excl VAT)** cents per cubic meter. The value of B being **64.32(excl VAT)** cents per cubic meter.				
C = The cost of treating one cubic meter of waste water. The value of C being ***40.95(excl VAT)*** cents per cubic meter.				
S = The average chemical oxygen demand in mg/l measured on the industrial effluent during the cycle				
(d) In the absence of any direct measurements, the volume quantity of trade effluent discharged into the sewer each month from any trade premises shall be estimated and determined by Council from the monthly quantity of water consumed on the premises concerned, whether obtained from the Council or from other sources, due allowance being made for water used for domestic purposes, water lost by reaction and water present in the final products manufactured.				
SUCTION TANKER SERVICE				
Domestic (per load)				
Cape St Francis	9978198309	614.00	538.60	476.32
Hankey	9978298309	204.00	178.95	157.89
Humansdorp	9978398309	262.00	229.82	202.63
Jeffreys Bay	9978098309	204.00	178.95	157.89
Oyster Bay	9978598309	614.00	538.60	476.32
Patensie	9978698309	204.00	178.95	157.89
St Francis Bay	9978798309	614.00	538.60	476.32
Commercial (per load)				
Cape St Francis	9978198309	614.00	538.60	476.32
Hankey	9978298309	219.00	192.11	169.30
Humansdorp				
Other	9978398309	262.00	229.82	202.63
School, TB Hospital	9978398309	449.00	393.86	348.25
Jeffreys Bay	9978098309	204.00	178.95	157.89
Oyster Bay	9978598309	614.00	538.60	476.32
Patensie	9978698309	219.00	192.11	169.30
St Francis Bay	9978798309	614.00	538.60	476.32
Rural Areas (per load)				
Hankey				
Per Load	9978298309	614.00	538.60	476.32
Plus per km	9978298309	30.00	26.32	22.81
Humansdorp				
Per Load	9978398309	614.00	538.60	476.32
Plus per km	9978398309	30.00	26.32	22.81
Jeffreys Bay				
Per Load	9978298309	614.00	538.60	476.32
Plus per km	9978298309	30.00	26.32	22.81
Patensie				
Per Load	9978298309	614.00	538.60	476.32
Plus per km	9978298309	30.00	26.32	22.81
SUNDRIES				
Connection fees				
Econ Short	9978392259	1 264.00	1 108.77	980.70
Econ Long	9978392259	2 094.00	1 836.84	1 625.44
Households	9978092259	2 094.00	1 836.84	1 625.44
Blockage fees				
During Office Hours	2017809810	395.00	346.49	306.14
After Hours & Weekends	2017809810	605.00	530.70	469.30
Augmentation Fees				
Sewerage	2017809050	19 472.00	17 080.70	17 080.70
SPORTS AND RECREATION 800				
Hankey				
Sportsfield rental per day	2018009680	159.00	139.47	123.68
Patensie				
Rugby Club rental per day	2018009680	264.00	231.58	205.26
Humansdorp				
Country Club Tariffs				
Hall	2018009680	770.00	675.44	597.37
Side Hall	2018009680	451.00	395.61	350.00
Hall & Side Hall	2018009680	915.00	802.63	710.53
Braai Area	2018009680	154.00	135.09	119.30
Complex	2018009680	2 302.00	2 019.30	1 786.84
Kitchen				
0 - 50 People	2018009680	385.00	337.72	299.12
51 - 100 People	2018009680	723.00	634.21	561.40
101 - 150 People	2018009680	1 095.00	960.53	850.00
151+ People	2018009680	1 480.00	1 298.25	1 149.12
Movable assets				
Tables	2018009680	36.00	31.58	28.07
Chairs	2018009680	6.00	5.26	4.39
Crockery (10)	2018009275	20.00	17.54	15.79
Cutlery (10)	2018009680	9.00	7.89	7.02
Table Cloths	2018009680	18.00	15.79	14.04
Baynmarie (Small)	2018009680	120.00	105.26	92.98
Jugs	2018009680	5.00	4.39	3.51
Welfare organisations per year for hall only	2018009680	577.00	506.14	448.25
Kitchen the same as above (Only if hall is available)				
WATER 980				
AVAILABILITY CHARGE (PER ANNUM)				
Undeveloped erven				
Kouga	2019809055	1 280.00	1 122.81	1 001.75

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
CONNECTION FEES				
15 mm				
Kouga	2019809225	4 742.00	4 159.65	3 680.70
20 mm				
Kouga	9998192259	4 742.00	4 159.65	3 680.70
32 mm				
Kouga	9998192259	4 880.00	4 280.70	3 787.72
50 mm				
Kouga	9998192259	12 276.00	10 768.42	9 528.95
75 mm				
Cape St Francis	9998192259	22 220.00	19 491.23	17 248.25
100 mm				
Cape St Francis	9998192259	24 941.00	21 878.07	19 360.53
Others				
Kouga	9998192259	Plus VAT	COST +20%	COST +20%
Pre-paid water meter 25mm				
Kouga	9998192259	Plus VAT	COST +20%	COST +20%
Augmentation Fees				
Water	2019809050	18 966.00	16 636.84	16 636.84
CONSUMER DEPOSITS				
Domestic				
Owners	50190150156801		220.00	200.00
Tenants & High Density Housing	50190150156801		450.00	400.00
Sub-Economic	50190150156801		150.00	130.00
Commercial	50190150156801		1 490.00	1 320.00
or equal to one month's account as rendered or as determined by the CFO calculated on the average of the account.				
BASIC/MINIMUM MONTHLY CHARGE				
Domestic				
Kouga	2019809480	75.00	65.79	57.89
St Francis Bay > 25 mm Connection	9998794809	132.00	115.79	101.75
Sectional Title Developments comprising of ONLY domestic units				
Kouga	2019809480	75.00	65.79	57.89
Commercial				
Kouga	2019809480	75.00	65.79	57.89
Humansdorp	9998394809	132.00	115.79	101.75
St Francis Bay > 25 mm Connection	9998794809	132.00	115.79	101.75
Rural > 25 mm Connection	9998994809	132.00	115.79	101.75
Caravan Parks				
Cape St Francis	9998194809	908.00	796.49	704.39
Old Age Homes				
Humansdorp (Includes 1st 400Kl)	9998394809	75.00	65.79	57.89
Commercial (High Density)				
Sectional Title Developments comprising of ONLY commercial units				
Kouga	2019809480	75.00	65.79	57.89
Sectional Title Developments comprising of BOTH commercial and domestic units				
Kouga	2019809480	75.00	65.79	57.89
Treated Sewerage Water				
Kouga	2019809480	116.00	101.75	89.47
Industrial				
Kouga	2019809480	132.00	115.79	101.75
Rural (Farm Worker's Houses)				
1 house	9998794809	88.00	77.19	67.54
2 - 5 houses	9998794809	217.00	190.35	168.42
6 - 10 houses	9998794809	580.00	508.77	450.00
11 - 25 houses	9998794809	1 272.00	1 115.79	986.84
(Tariff for rural consumers includes a surcharge of 25%).				
Kouga	2019809480			
Rural (NMMM Tariff)				
Kouga	2019809480	88.00	77.19	67.54
Schools				
Kouga	2019809480	75.00	65.79	57.89
Sportsfields				
Kouga	2019809480	75.00	65.79	57.89
CONSUMPTION (Units/kl)				
Free Units per month				
For indigent consumers officially registered at the Kouga Municipality the first 6kl of water consumption per 30 day period will be afforded free of charge				
Allocated to all EQS Recipients			6kl	6kl
Expenditure (Rebate) Votes				
Kouga	1019801282			
PART A - Applicable during times of Normal Water Availability				
SCALE A - Domestic				
Single Dwelling Houses - Metered seperately				
0 - 6		7.0002	6.1405	5.43
6 - 12		7.0002	6.1405	5.43
13 - 25		7.3544	6.4512	5.71
26 - 45		8.8990	7.8061	6.91
46 - 65		14.4820	12.7035	11.24
66 - 85		19.9659	17.5139	15.50
85+		24.5287	21.5164	19.04
Kouga	2019809980			
SCALE B - High Density Consumers				
Flats, Town Houses and other Sectional Title Developments on stands with more than two dwellings, not metered separately				
(kl per unit multiply number of units per 30 days' period)				
0 - 12		7.0002	6.1405	5.43
13 - 25		7.3544	6.4512	5.71
26 - 45		8.8990	7.8061	6.91
44 - 65		14.4820	12.7035	11.24
66 - 85		19.9659	17.5139	15.50
85+		24.5287	21.5164	19.04
Kouga	2019809980			

SERVICE DESCRIPTION	Income Vote	2013/14		2012/13
		VAT Inclusive R	14% Exclusive R	14% Exclusive R
SCALE C - Bulk Consumers, Closed Developments, Agricultural Holdings and Farm Portions used for Residential Purposes (Excluding Customers under Scale B)				
Making use of Municipal Infrastructure				
Bulk Consumer : A consumer who on average over a 30 day period, consumes no less than 2500 kl of water. A Minimum amount of 1250 kl is reserved and will be levied as a monthly usage. (A quantity charge for water consumed since the previous meter reading as follows) :				
0 - 1250		7.0002	6.1405	5.43
1251 - 5000		7.0002	6.1405	5.43
5001 - 7500		8.7431	7.6694	6.79
7500+		18.0671	15.8483	14.03
Kouga	2019809980			
SCALE D - Bulk Consumers, Developments used for Residential Purposes within the Kouga Municipal Area of Jurisdiction, who provide and maintain their own Bulk and Internal Infrastructure and obtain treated water from the Metro Supply Pipeline				
(Part of Allocated Quota to Kouga Municipality from NMBM)				
Metro Bulk Tariff per kilolitre Plus 15% Surcharge (T11)				
Kouga	2019809980	4.2066	3.6900	3.69
SCALE E - All consumers who do not fall under Scale A,B,C and D				
Industrial				
Kouga	2019809980	10.5002	9.2107	8.15
Commercial				
Kouga	2019809980	7.0002	6.1405	5.43
Treated Sewerage water				
Kouga	2019809980	4.0386	3.5426	3.14
Rural (Farm Worker's Houses)				
Kouga	2019809980	8.7573	7.6818	6.80
Rural (NMMM Tariff)				
Kouga	2019809980	4.2066	3.6900	3.69
Schools				
Kouga	2019809980	7.0002	6.1405	5.43
Sportsfields				
Kouga	2019809980	7.0002	6.1405	5.43
PART B - Applicable during times of water shortage when the situation is critical but not an emergency				
SCALE A - Domestic				
Single Dwelling Houses - Metered seperately				
0 - 6		7.0002	6.1405	5.43
6 - 12		7.0002	6.1405	5.43
13 - 18		10.1460	8.9000	7.88
19 - 30		16.1400	14.1579	12.53
30+		20.0368	17.5761	15.55
Kouga	2019809980			
SCALE B - High Density Consumers				
Flats, Town Houses and other Sectional Title Developments on stands with more than two dwellings, not metered separately (kl per unit multiply number of units per 30 days' period)				
0 - 12		7.0002	6.1405	5.43
13 - 18		10.1460	8.9000	7.88
19 - 30		16.1400	14.1579	12.53
30+		20.0368	17.5761	15.55
Kouga	2019809980			
SCALE C - Bulk Consumers, Closed Developments, Agricultural Holdings and Farm Portions used for Residential Purposes (Excluding Customers under Scale B)				
Making use of Municipal Infrastructure				
Bulk Consumer : A consumer who on average over a 30 day period, consumes no less than 2500 kl of water. A Minimum amount of 1250 kl is reserved and will be levied as a monthly usage. (A quantity charge for water consumed since the previous meter reading as follows) :				
0 - 1250		9.8059	8.6017	7.61
1251 - 5000		9.8059	8.6017	7.61
5001 - 7500		13.7169	12.0324	10.65
7500+		19.8951	17.4518	15.44
Kouga	2019809980			
SCALE D - Bulk Consumers, Developments used for Residential Purposes within the Kouga Municipal Area of Jurisdiction, who provide and maintain their own Bulk and Internal Infrastructure and obtain treated water from the Metro Supply Pipeline				
(Part of Allocated Quota to Kouga Municipality from NMBM)				
Metro Bulk Tariff per kilolitre Plus 15% Surcharge (T11)				
Kouga	2019809980	4.2066	3.6900	3.69
SCALE E - All consumers who do not fall under Scale A,B,C and D				
Industrial				
Kouga	2019809980	13.8019	12.1069	10.71
Commercial				
Kouga	2019809980	9.0973	7.9801	7.06
Treated Sewerage water				
Kouga	2019809980	4.9596	4.3505	3.85
Rural (Farm Worker's Houses)				
Kouga	2019809980	11.5063	10.0932	8.93
Rural (NMMM Tariff)				
Kouga	2019809980	4.2066	3.6900	3.69
Schools				
Kouga	2019809980	9.0973	7.9801	7.06
Sportsfields				
Kouga	2019809980	9.0973	7.9801	7.06
PART C - Applicable during times of water shortage emergency				
SCALE A - Domestic				
Single Dwelling Houses - Metered seperately				
0 - 6		9.1824	8.0547	7.13
6 - 12		9.1824	8.0547	7.13
12+		23.1683	20.3231	17.99
Kouga	2019809980			
SCALE B - High Density Consumers				
Flats, Town Houses and other Sectional Title Developments on stands with more than two dwellings, not metered separately (kl per unit multiply number of units per 30 days' period)				
0 - 12		9.1824	8.0547	7.13
12+		23.1683	20.3231	17.99
Kouga	2019809980			

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
SCALE C - Bulk Consumers, Closed Developments, Agricultural Holdings and Farm Portions used for Residential Purposes (Excluding Customers under Scale B)				
Making use of Municipal Infrastructure				
Bulk Consumer : A consumer who on average over a 30 day period, consumes no less than 2500 kl of water. A Minimum amount of 1250 kl is reserved and will be levied as a monthly usage. (A quantity charge for water consumed since the previous meter reading as follows) :				
0 - 1250				
1251 - 5000		14.7229	12.9148	11.43
5001 - 7500		14.7229	12.9148	11.43
7500+		18.3788	16.1216	14.27
Kouga		25.2089	22.1131	19.57
SCALE D - Bulk Consumers, Developments used for Residential Purposes within the Kouga Municipal Area of Jurisdiction, who provide and maintain their own Bulk and Internal Infrastructure and obtain treated water from the Metro Supply Pipeline	2019809980			
(Part of Allocated Quota to Kouga Municipality from NMBM)				
Metro Bulk Tariff per kilolitre Plus 15% Surcharge (T11)				
Kouga				
SCALE E - All consumers who do not fall under Scale A,B,C and D	2019809980	4.2066	3.6900	3.69
Industrial				
Kouga				
Commercial	2019809980	13.8019	12.1069	10.71
Kouga				
Treated Sewerage water	2019809980	9.0973	7.9801	7.06
Kouga				
Rural (Farm Worker's Houses)	2019809980	4.9596	4.3505	3.85
Kouga				
Rural (NMMM Tariff)	2019809980	11.5063	10.0932	8.93
Kouga				
Schools	2019809980	4.2066	3.6900	3.69
Kouga				
Sportsfields	2019809980	9.0973	7.9801	7.06
Kouga				
	2019809980	9.0973	7.9801	7.06
MISCELLANEOUS FEES AND CHARGES				
Water Loss owing to damage to the Municipal Water-Pipe System and/or Installations				
Pipes with a diameter of 50mm or less				
Pipes with a diameter larger than 50mm up to and including 100mm	2019809890	1 030.00	903.51	799.12
Pipes with a diameter larger than 100mm up to and including 250mm	2019809890	2 338.00	2 050.88	1 814.91
Pipes with a diameter larger than 250mm up to and including 400mm	2019809890	10 520.00	9 228.07	8 165.79
Pipes with a diameter larger than 400mm	2019809890	25 711.00	22 553.51	19 958.77
Repair Charges of damage to the Municipal Water-Pipe System and/or Installation by other people	2019809890	43 710.00	38 342.11	33 930.70
Pipes with a diameter of 50mm or less				
Pipes with a diameter larger than 50mm up to and including 100mm	2019809890	2 152.00	1 887.72	1 670.18
Pipes with a diameter larger than 100mm up to and including 250mm	2019809890	3 072.00	2 694.74	2 384.21
Pipes with a diameter larger than 250mm up to and including 400mm	2019809890	4 645.00	4 074.56	3 605.26
Pipes with a diameter larger than 400mm	2019809890	8 720.00	7 649.12	6 768.42
Water used for Fire-Fighting	2019809890	10 862.00	9 528.07	8 431.58
Quantity charge per kilolitre				
Reconnection fee	2019809890	15.00	13.16	11.40
Kouga				
Special meter readings	9998195709	398.00	349.12	308.77
Service Calls	2019809890	263.00	230.70	203.51
During office hours				
After office hours	2019809890	293.00	257.02	227.19
Testing of meters (deposit 3% error on either side)	2019809890	585.00	513.16	453.51
To relocate or lower a connection with a maximun nominal diameter of 25 mm	2019809890	805.00	706.14	624.56
Maximum distance of 5 m				
Further than 5 m	2019809890	890.00	780.70	690.35
To relocate or lower a connection with a nominal diameter larger than 25 mm	2019809890	1 366.00	1 198.25	1 059.65
Deposit				
Cost	2019809890		3 629.00	3 360.00
To relocate a fire hydrant in the road reserve	2019809890	Plus VAT	Cost	Cost
Less than 2 m from original position				
2 m or more from original position	2019809890	2 778.00	2 436.84	2 156.14
To install a new fire hydrant in the road reserve	2019809890	6 478.00	5 682.46	5 028.07
Deposit				
Cost	2019809890		7 903.00	7 318.00
Discontinuation or restriction of the Water Services owing to the Failure of Payment	2019809890	Plus VAT	Cost	Cost
Disconnection/restriction to a *dwelling-house*				
Disconnection/restriction for other water connections , excluding dwelling-houses	2019809890	755.00	662.28	585.96
Service Cost	2019809890	2 572.00	2 256.14	1 996.49
Supervision Labour Cost per hour				
Assistant per hour	2019809890	308.00	270.18	238.60
TLB per hour (Including travel time)	2019809890	155.00	135.96	120.18
LDV per kilometre	2019809890	514.00	450.88	398.25
Truck per kilometre	2019809890	19.00	16.67	14.04
	2019809890	28.00	24.56	21.05
"Unauthorised water consumption" means water that is not registered by the Kouga Municipality's water meter for any reason whatsoever (Water used for fire-fighting and/or unmetered water used from the Kouga Municipality's system with the written consent of the Technical Services Directorate, is deemed to be authorised water use)				
WATERWAYS 990				
Dredging				
per hour				
+ Transport of Dredger & Material	2019909890	398.00	349.12	308.77
Licence Fees per Annum	2019909890	530.00	464.91	411.40
Non Riparian Levy Owners				
(Riparian Levy Owners first boat free)	2019909075	1 000.00	877.19	741.23
Commercial Operators				
Duplicate Licence Disks	2019909075	1 923.00	1 686.84	1 492.98
Moorings	2019909890	26.00	22.81	20.18
Permanent Moorings				
Annually				
Bi-Annually	2019909890	4 956.00	4 347.37	3 343.86
Non Permanent Moorings	2019909890	3 127.00	2 742.98	2 109.65
per seven days or less	2019909490	546.00	478.95	319.30

SERVICE DESCRIPTION	Income Vote	2013/14 VAT Inclusive R	2013/14 14% Exclusive R	2012/13 14% Exclusive R
Out of Season Moorings				
per day	2019909890	73.00	64.04	57.0
per month	2019909890	120.00	105.26	92.9
Riparian Levy				
Per Annum	2019909710	1 678.00	1 471.93	1 132.4
Temporary Permits				
Per seven days or less	2019909920	700.00	614.04	221.05