Municipal annual budgets and MTREF & supporting tables

Version 2.5

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Preparation Instructions

Municipality Name: EC108 Kouga

CFO Name: Carlien Burger

Tel: 0422002200 **Fax:** 0422008606

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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

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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
Vote 1 - Executive & Council	**Vote 1**	**Executive & Council**	
Vote 2 - Financial Services	1.1	Executive Mayor	1.1 - Executive Mayor
Vote 3 - Administration, Monitoring & Evaluation	1.2	Executive Mayor: Secretariate	1.2 - Executive Mayor: Secretariate
Vote 4 - Led, Tourism & Creative Industries	1.3	Council	1.3 - Council
Vote 5 - Infrastructure, Planning & Development	1.4	Municipal Manager	1.4 - Municipal Manager
Vote 6 - Infrastructure, Planning & Development Continue	1.5	MM:PMS	1.5 - MM:PMS
Vote 7 - Social Services	1.6	MM: Media	1.6 - MM: Media
Vote 8 - Social Services Continue	1.7	MM: Secretariate	1.7 - MM: Secretariate
Vote 9 -	1.8	MM: Risk Management	1.8 - MM: Risk Management
Vote 10 -	1.9	WARD	1.9 - WARD
Vote 11 -	1.10		
Vote 12 -	**Vote 2**	**Financial Services**	
Vote 13 -	2.1	Finance: CFO	2.1 - Finance: CFO
Vote 14 -	2.2	Finance: Budget & Treasury	2.2 - Finance: Budget & Treasury
Vote 15 -	2.3	Finance: Expenditure	2.3 - Finance: Expenditure
	2.4	Finance: Revenue	2.4 - Finance: Revenue
	2.5	Finance: IT	2.5 - Finance: IT
	2.6	Finance: CFO Secretariate	2.6 - Finance: CFO Secretariate
	2.7	Finance: Stores	2.7 - Finance: Stores
	2.8	Finance: SCM	2.8 - Finance: SCM
	2.9	Finance: Asset & Fleet Management	2.9 - Finance: Asset & Fleet Management
	2.10	Finance: Assessment Rates	2.10 - Finance: Assessment Rates
	Vote 3	**Administration, Monitoring & Evaluation**	
	3.1	Corporate Service: Director	3.1 - Corporate Service: Director
	3.2	Corporate Services	3.2 - Corporate Services
	3.3	Human Resources	3.3 - Human Resources
	3.4		
	3.5		
	3.6		
	3.7		
	3.8		
	3.9		
	3.10		
	Vote 4	**Led, Tourism & Creative Industries**	
	4.1	Strategic Service: Director	4.1 - Strategic Service: Director
	4.2	Strategic Service: Secretariate	4.2 - Strategic Service: Secretariate
	4.3	Skills Development	4.3 - Skills Development
	4.4	Kouga Cultural Centre	4.4 - Kouga Cultural Centre
	4.5	Economic Development: General	4.5 - Economic Development: General
	4.6	Economic Development: Agriculture	4.6 - Economic Development: Agriculture
	4.7	Economic Development: Business	4.7 - Economic Development: Business
	4.8	Economic Development: Tourism	4.8 - Economic Development: Tourism
	4.9	IDP/LED	4.9 - IDP/LED
	4.10		
	Vote 5	**Infrastructure, Planning & Development**	
	5.1	Technical Service: Director	5.1 - Technical Service: Director
	5.2	Technical Service: Secretariate	5.2 - Technical Service: Secretariate
	5.3	Engineering	5.3 - Engineering
	5.4	Mechnical Workshop	5.4 - Mechnical Workshop
	5.5	Mig Administration Unit	5.5 - Mig Administration Unit
	5.6	Public Works	5.6 - Public Works
	5.7	Sanitation	5.7 - Sanitation
	5.8	Sewerage	5.8 - Sewerage
	5.9	Electricity	5.9 - Electricity
	5.10	Water	5.10 - Water
	Vote 6	**Infrastructure, Planning & Development Continue**	
	6.1	Planning & Development	6.1 - Planning & Development
	6.2	Building & Property	6.2 - Building & Property
	6.3	Housing	6.3 - Housing
	6.4		
	6.5		
	6.6		
	6.7		
	6.8		
	6.9		
	6.10		
	Vote 7	**Social Services**	
	7.1	Community & Social Service: Director	7.1 - Community & Social Service: Director
	7.2	Beach	7.2 - Beach
	7.3	Blue Flag	7.3 - Blue Flag
	7.4	Caravan Parks	7.4 - Caravan Parks
	7.5	Cemeteries	7.5 - Cemeteries
	7.6	Community Services	7.6 - Community Services
	7.7	Libraries	7.7 - Libraries
	7.8	Water Ways	7.8 - Water Ways
	7.9	Refuse Removal	7.9 - Refuse Removal
	7.10	Museum	7.10 - Museum
	Vote 8	**Social Services Continue**	
	8.1	Parks & Open Space	8.1 - Parks & Open Space
	8.2	Disaster Management	8.2 - Disaster Management
	8.3	Fire Services	8.3 - Fire Services
	8.4	Sport & Recreation	8.4 - Sport & Recreation
	8.5	Envornmental Management Fee	8.5 - Envornmental Management Fee
	8.6	Nature Reserves	8.6 - Nature Reserves
	8.7	Social Development	8.7 - Social Development
	8.8	Environmental Health	8.8 - Environmental Health
	8.9	National Traffic	8.9 - National Traffic
	8.10	Protection Services	8.10 - 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	Leonie Jeggels
Telephone number	0422002200	Telephone number	042-200 2105
Cell number		Cell number	073 048 0167
Fax number	0422008606	Fax number	086 529 7923
E-mail address	cburger@kouga.gov.za	E-mail address	ljeggels@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	–	88 612	103 525	128 625	128 148	128 148	–	139 092	146 464	153 641
Service charges	–	215 980	267 155	301 976	302 841	302 841	–	336 885	354 740	372 122
Investment revenue	–	2 634	937	604	604	604	–	683	719	754
Transfers recognised - operational	–	60 547	70 806	56 432	60 117	60 117	–	68 946	72 601	76 158
Other own revenue	–	18 856	23 753	33 761	36 137	36 137	–	78 686	82 856	86 916
Total Revenue (excluding capital transfers and contributions)	–	386 629	466 177	521 398	527 846	527 846	–	624 292	657 380	689 591
Employee costs	–	184 857	181 762	173 677	186 918	186 918	–	192 040	202 218	212 127
Remuneration of councillors	–	3 738	7 949	7 833	7 833	7 833	–	10 794	11 366	11 923
Depreciation & asset impairment	–	78 868	77 007	–	–	–	–	71 142	74 913	78 583
Finance charges	–	15 451	17 890	28 088	28 088	28 088	–	10 324	10 871	11 404
Materials and bulk purchases	–	114 022	143 922	–	–	–	–	177 214	186 606	195 750
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	–	89 716	122 611	311 799	373 416	373 416	–	182 949	192 645	202 085
Total Expenditure	–	486 652	551 141	521 398	596 256	596 256	–	644 463	678 619	711 872
Surplus/(Deficit)	–	(100 024)	(84 965)	0	(68 410)	(68 410)	–	(20 170)	(21 239)	(22 280)
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	(100 024)	(84 965)	0	(68 410)	(68 410)	–	(20 170)	(21 239)	(22 280)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	(100 024)	(84 965)	0	(68 410)	(68 410)	–	(20 170)	(21 239)	(22 280)
Capital expenditure & funds sources										
Capital expenditure	–	–	–	35 007	37 078	37 078	–	82 026	28 337	29 725
Transfers recognised - capital	–	–	–	35 007	35 007	35 007	–	31 111	28 337	29 725
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	2 071	2 071	–	50 915	–	–
Total sources of capital funds	–	–	–	35 007	37 078	37 078	–	82 026	28 337	29 725
Financial position										
Total current assets	**103 604**	90 800	84 423	44 749	44 749	44 749	–	47 390	49 901	52 346
Total non current assets	**351 334**	3 032 561	2 979 421	35 007	37 078	37 078	–	82 026	28 337	29 725
Total current liabilities	**131 405**	166 419	180 789	98 161	98 161	98 161	–	97 991	98 761	103 601
Total non current liabilities	**169 228**	159 302	168 805	–	–	–	–	–	–	–
Community wealth/Equity	**154 305**	2 797 639	2 714 249	(18 404)	(16 333)	(16 333)	–	31 425	(20 523)	(21 529)
Cash flows										
Net cash from (used) operating	**(1 887)**	25 869	29 608	35 007	37 078	37 078	–	82 026	28 337	29 725
Net cash from (used) investing	**(74 355)**	(24 706)	(23 880)	(35 007)	(37 078)	(37 078)	–	(82 026)	(28 337)	(29 725)
Net cash from (used) financing	**31 343**	(9 818)	(567)	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**(1 928)**	(10 583)	(5 423)	0	0	0	–	0	0	0
Cash backing/surplus reconciliation										
Cash and investments available	**21 647**	12 850	18 010	–	–	–	–	–	–	–
Application of cash and investments	**76 428**	38 603	64 906	55 650	53 354	53 354	–	51 185	54 925	57 617
Balance - surplus (shortfall)	**(54 781)**	(25 753)	(46 896)	(55 650)	(53 354)	(53 354)	–	(51 185)	(54 925)	(57 617)
Asset management										
Asset register summary (WDV)	**607**	66 918	66 317	35 007	37 078	37 078	82 026	82 026	28 337	29 725
Depreciation & asset impairment	–	78 868	77 007	–	–	–	71 142	71 142	74 913	78 583
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	40 323	38 223	38 223	41 020	41 020	43 194	45 310
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		**–**	**131 544**	**152 679**	**185 179**	**184 854**	**184 854**	**251 711**	**265 052**	**278 040**
Executive and council		–	–	–	–	2	2	–	–	–
Budget and treasury office		–	131 733	152 353	184 705	184 383	184 383	201 411	212 085	222 477
Corporate services		–	(190)	325	474	469	469	50 301	52 967	55 562
Community and public safety		**–**	**11 659**	**14 220**	**26 654**	**28 880**	**28 880**	**18 456**	**19 434**	**20 386**
Community and social services		–	2 025	3 298	6 299	8 528	8 528	7 103	7 480	7 846
Sport and recreation		–	(12)	–	–	–	–	0	0	0
Public safety		–	9 647	10 923	20 354	20 352	20 352	11 352	11 954	12 540
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**13 979**	**16 261**	**16 612**	**20 294**	**20 294**	**27 911**	**29 390**	**30 830**
Planning and development		–	1 201	3 814	7 421	10 714	10 714	15 366	16 181	16 973
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	12 778	12 447	9 192	9 580	9 580	12 545	13 210	13 857
Trading services		**–**	**229 447**	**283 017**	**292 953**	**293 818**	**293 818**	**326 214**	**343 504**	**360 335**
Electricity		–	131 031	167 950	191 501	191 501	191 501	205 943	216 858	227 484
Water		–	32 672	38 049	40 384	40 384	40 384	52 490	55 272	57 980
Waste water management		–	46 563	53 288	35 540	36 405	36 405	36 428	38 359	40 239
Waste management		–	19 181	23 730	25 526	25 526	25 526	31 354	33 015	34 633
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Standard	2	**–**	**386 629**	**466 177**	**521 398**	**527 846**	**527 846**	**624 292**	**657 380**	**689 591**
Expenditure - Standard										
Governance and administration		**–**	**166 545**	**201 663**	**112 939**	**127 798**	**127 798**	**149 377**	**157 294**	**165 001**
Executive and council		–	23 456	23 787	26 001	25 226	25 226	26 412	27 812	29 175
Budget and treasury office		–	115 611	151 874	56 258	68 020	68 020	89 767	94 524	99 156
Corporate services		–	27 478	26 002	30 680	34 552	34 552	33 198	34 958	36 671
Community and public safety		**–**	**75 476**	**70 185**	**71 557**	**73 242**	**73 242**	**75 179**	**79 163**	**83 042**
Community and social services		–	44 632	42 369	38 237	38 342	38 342	39 979	42 098	44 160
Sport and recreation		–	620	464	1 769	1 545	1 545	1 043	1 099	1 152
Public safety		–	26 321	23 751	27 520	29 282	29 282	29 580	31 148	32 675
Housing		–	3 902	3 602	4 030	4 072	4 072	4 576	4 819	5 055
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**40 415**	**41 302**	**51 250**	**94 547**	**94 547**	**97 571**	**102 742**	**107 777**
Planning and development		–	32 634	33 769	38 970	82 578	82 578	85 161	89 674	94 068
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	7 781	7 533	12 280	11 969	11 969	12 410	13 068	13 709
Trading services		**–**	**204 216**	**237 992**	**285 652**	**300 669**	**300 669**	**322 336**	**339 420**	**356 052**
Electricity		–	115 993	146 881	180 315	180 815	180 815	202 798	213 546	224 010
Water		–	37 279	37 513	48 965	54 637	54 637	56 355	59 342	62 250
Waste water management		–	25 201	25 086	27 893	36 377	36 377	33 785	35 576	37 319
Waste management		–	25 743	28 512	28 479	28 840	28 840	29 398	30 956	32 473
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Standard	3	**–**	**486 652**	**551 141**	**521 398**	**596 256**	**596 256**	**644 463**	**678 619**	**711 872**
Surplus/(Deficit) for the year		**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**(20 170)**	**(21 239)**	**(22 280)**

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		**–**	**131 544**	**152 679**	**185 179**	**184 854**	**184 854**	**251 711**	**265 052**	**278 040**
Executive and council		–	–	–	–	2	2	–	–	–
Mayor and Council			–	–	–	2	2	–	–	–
Municipal Manager			–	–	–	–	–	–	–	–
Budget and treasury office			131 733	152 353	184 705	184 383	184 383	201 411	212 085	222 477
Corporate services		–	(190)	325	474	469	469	50 301	52 967	55 562
Human Resources			–	–	–	–	–	–	–	–
Information Technology			6	2	5	–	–	–	–	–
Property Services			(196)	418	467	467	467	298	314	329
Other Admin			0	(95)	3	3	3	50 003	52 653	55 233
Community and public safety		**–**	**11 659**	**14 220**	**26 654**	**28 880**	**28 880**	**18 456**	**19 434**	**20 386**
Community and social services		**–**	**2 025**	**3 298**	**6 299**	**8 528**	**8 528**	**7 103**	**7 480**	**7 846**
Libraries and Archives			(4)	247	2 033	4 185	4 185	2 035	2 143	2 248
Museums & Art Galleries etc			(36)	–	–	81	81	92	97	102
Community halls and Facilities			1 574	1 520	1 968	1 968	1 968	2 224	2 342	2 457
Cemeteries & Crematoriums			156	136	172	172	172	194	204	214
Child Care			–	–	–	–	–	–	–	–
Aged Care			–	–	–	–	–	–	–	–
Other Community			351	1 389	2 119	2 114	2 114	2 550	2 685	2 816
Other Social			(16)	5	8	8	8	9	9	10
Sport and recreation			(12)	–	–	–	–	0	0	0
Public safety		**–**	**9 647**	**10 923**	**20 354**	**20 352**	**20 352**	**11 352**	**11 954**	**12 540**
Police			2 204	2 852	3 023	3 021	3 021	2 016	2 123	2 227
Fire			(68)	1	–	–	–	–	–	–
Civil Defence			7 174	8 069	17 331	17 331	17 331	9 337	9 831	10 313
Street Lighting			–	–	–	–	–	–	–	–
Other			336	–				–	–	–
Housing			**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Clinics			–	–	–	–	–	–	–	–
Ambulance			–	–	–	–	–	–	–	–
Other			–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**13 979**	**16 261**	**16 612**	**20 294**	**20 294**	**27 911**	**29 390**	**30 830**
Planning and development		**–**	**1 201**	**3 814**	**7 421**	**10 714**	**10 714**	**15 366**	**16 181**	**16 973**
Economic Development/Planning			2 087	2 205	2 093	2 093	2 093	7 131	7 509	7 877
Town Planning/Building enforcement			(886)	1 609	5 328	8 621	8 621	8 235	8 671	9 096
Licensing & Regulation			–	–	–	–	–	–	–	–
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads					–	–	–	–	–	–
Public Buses					–	–	–	–	–	–
Parking Garages					–	–	–	–	–	–
Vehicle Licensing and Testing					–	–	–	–	–	–
Other					–			–	–	–
Environmental protection		**–**	**12 778**	**12 447**	**9 192**	**9 580**	**9 580**	**12 545**	**13 210**	**13 857**
Pollution Control			–	–	–	–	–	–	–	–
Biodiversity & Landscape			–	–	–	–	–	–	–	–
Other			12 778	12 447	9 192	9 580	9 580	12 545	13 210	13 857
Trading services		**–**	**229 447**	**283 017**	**292 953**	**293 818**	**293 818**	**326 214**	**343 504**	**360 335**
Electricity		**–**	**131 031**	**167 950**	**191 501**	**191 501**	**191 501**	**205 943**	**216 858**	**227 484**
Electricity Distribution			131 031	167 950	191 501	191 501	191 501	205 943	216 858	227 484
Electricity Generation			–	–	–	–	–	–	–	–
Water		**–**	**32 672**	**38 049**	**40 384**	**40 384**	**40 384**	**52 490**	**55 272**	**57 980**
Water Distribution			32 672	38 049	40 384	40 384	40 384	52 490	55 272	57 980
Water Storage			–	–	–	–	–	–	–	–
Waste water management		**–**	**46 563**	**53 288**	**35 540**	**36 405**	**36 405**	**36 428**	**38 359**	**40 239**
Sewerage			46 563	53 288	35 540	36 405	36 405	36 428	38 359	40 239
Storm Water Management			–	–	–	–	–	–	–	–
Public Toilets			–	–	–	–	–	–	–	–
Waste management		**–**	**19 181**	**23 730**	**25 526**	**25 526**	**25 526**	**31 354**	**33 015**	**34 633**
Solid Waste			19 181	23 730	25 526	25 526	25 526	31 354	33 015	34 633
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Air Transport			–	–	–	–	–	–	–	–
Abattoirs			–	–	–	–	–	–	–	–
Tourism			–	–	–	–	–	–	–	–
Forestry			–	–	–	–	–	–	–	–
Markets			–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**–**	**386 629**	**466 177**	**521 398**	**527 846**	**527 846**	**624 292**	**657 380**	**689 591**
Expenditure - Standard										
Municipal governance and administration		**–**	**166 545**	**201 663**	**112 939**	**127 798**	**127 798**	**149 377**	**157 294**	**165 001**
Executive and council		–	23 456	23 787	26 001	25 226	25 226	26 412	27 812	29 175
Mayor and Council			13 041	15 330	16 595	16 845	16 845	17 363	18 283	19 179
Municipal Manager			10 415	8 457	9 406	8 380	8 380	9 049	9 529	9 995
Budget and treasury office			115 611	151 874	56 258	68 020	68 020	89 767	94 524	99 156
Corporate services		–	27 478	26 002	30 680	34 552	34 552	33 198	34 958	36 671
Human Resources			3 229	3 379	3 322	3 611	3 611	3 940	4 148	4 352
Information Technology			3 373	3 834	4 647	4 254	4 254	4 478	4 716	4 947
Property Services			1 982	2 266	2 879	7 106	7 106	7 254	7 638	8 013
Other Admin			18 894	16 524	19 833	19 581	19 581	17 526	18 455	19 359

Community and public safety		–	75 476	70 185	71 557	73 242	73 242	75 179	79 163	83 042
Community and social services		–	44 632	42 369	38 237	38 342	38 342	39 979	42 098	44 160
Libraries and Archives			3 324	3 433	4 330	4 215	4 215	4 409	4 643	4 870
Museums & Art Galleries etc			122	125	192	196	196	158	167	175
Community halls and Facilities			2 609	2 772	3 420	3 759	3 759	3 908	4 115	4 317
Cemeteries & Crematoriums			445	480	1 213	1 254	1 254	1 104	1 162	1 219
Child Care			–	–	–	–	–	–	–	–
Aged Care			–	–	–	–	–	–	–	–
Other Community			24 685	23 810	26 290	26 324	26 324	28 362	29 866	31 329
Other Social			13 449	11 749	2 792	2 595	2 595	2 037	2 145	2 250
Sport and recreation			620	464	1 769	1 545	1 545	1 043	1 099	1 152
Public safety		–	26 321	23 751	27 520	29 282	29 282	29 580	31 148	32 675
Police			14 427	11 038	12 120	11 823	11 823	11 700	12 320	12 924
Fire			7 515	8 068	9 434	11 771	11 771	12 312	12 965	13 600
Civil Defence			4 107	4 243	4 894	4 577	4 577	4 753	5 004	5 250
Street Lighting			–	–	–	–	–	–	–	–
Other			274	401	1 072	1 112	1 112	816	859	901
Housing			3 902	3 602	4 030	4 072	4 072	4 576	4 819	5 055
Health		–	–	–	–	–	–	–	–	–
Clinics					–	–	–	–	–	–
Ambulance					–	–	–	–	–	–
Other					–	–	–	–	–	–
Economic and environmental services		–	40 415	41 302	51 250	94 547	94 547	97 571	102 742	107 777
Planning and development		–	32 634	33 769	38 970	82 578	82 578	85 161	89 674	94 068
Economic Development/Planning			12 201	12 605	15 232	15 572	15 572	18 784	19 780	20 749
Town Planning/Building enforcement			20 433	21 164	23 738	67 006	67 006	66 376	69 894	73 319
Licensing & Regulation			–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–
Roads								–	–	–
Public Buses								–	–	–
Parking Garages								–	–	–
Vehicle Licensing and Testing								–	–	–
Other								–	–	–
Environmental protection		–	7 781	7 533	12 280	11 969	11 969	12 410	13 068	13 709
Pollution Control			–	–	–	–	–	–	–	–
Biodiversity & Landscape			–	–	–	–	–	–	–	–
Other			7 781	7 533	12 280	11 969	11 969	12 410	13 068	13 709
Trading services		–	204 216	237 992	285 652	300 669	300 669	322 336	339 420	356 052
Electricity		–	115 993	146 881	180 315	180 815	180 815	202 798	213 546	224 010
Electricity Distribution			115 993	146 881	180 315	180 815	180 815	202 798	213 546	224 010
Electricity Generation			–	–	–	–	–	–	–	–
Water		–	37 279	37 513	48 965	54 637	54 637	56 355	59 342	62 250
Water Distribution			37 279	37 513	48 965	54 637	54 637	56 355	59 342	62 250
Water Storage			–	–	–	–	–	–	–	–
Waste water management		–	25 201	25 086	27 893	36 377	36 377	33 785	35 576	37 319
Sewerage			25 201	25 086	27 893	36 377	36 377	33 785	35 576	37 319
Storm Water Management			–	–	–	–	–	–	–	–
Public Toilets			–	–	–	–	–	–	–	–
Waste management		–	25 743	28 512	28 479	28 840	28 840	29 398	30 956	32 473
Solid Waste			25 743	28 512	28 479	28 840	28 840	29 398	30 956	32 473
Other		–	–	–	–	–	–	–	–	–
Air Transport					–			–	–	–
Abattoirs					–			–	–	–
Tourism					–			–	–	–
Forestry					–			–	–	–
Markets					–			–	–	–
Total Expenditure - Standard	3	–	486 652	551 141	521 398	596 256	596 256	644 463	678 619	711 872
Surplus/(Deficit) for the year		–	(100 024)	(84 965)	0	(68 410)	(68 410)	(20 170)	(21 239)	(22 280)

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 & 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	–	–	–
Vote 2 - Financial Services		–	131 740	152 355	184 710	184 383	184 383	201 411	212 085	222 477
Vote 3 - Administration, Monitoring & Evaluation		–	0	(95)	3	3	3	50 003	52 653	55 233
Vote 4 - Led, Tourism & Creative Industries		–	529	742	1 053	1 053	1 053	5 957	6 272	6 580
Vote 5 - Infrastructure, Planning & Development		–	209 380	260 895	272 754	276 913	276 913	303 096	319 160	334 799
Vote 6 - Infrastructure, Planning & Development Continue		–	1 346	1 887	1 514	1 514	1 514	1 481	1 559	1 636
Vote 7 - Social Services		–	21 853	26 632	31 155	33 383	33 383	37 699	39 697	41 642
Vote 8 - Social Services Continue		–	21 781	23 760	30 209	30 595	30 595	24 647	25 953	27 225
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**–**	**386 629**	**466 177**	**521 398**	**527 846**	**527 846**	**624 292**	**657 380**	**689 591**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Executive & Council		–	23 456	23 787	26 001	25 226	25 226	26 412	27 812	29 175
Vote 2 - Financial Services		–	118 984	155 708	60 904	72 274	72 274	94 245	99 240	104 103
Vote 3 - Administration, Monitoring & Evaluation		–	22 123	19 903	23 155	23 192	23 192	21 466	22 604	23 711
Vote 4 - Led, Tourism & Creative Industries		–	18 344	17 612	9 260	9 835	9 835	13 355	14 063	14 752
Vote 5 - Infrastructure, Planning & Development		–	198 905	230 644	280 911	338 835	338 835	359 314	378 358	396 897
Vote 6 - Infrastructure, Planning & Development Continue		–	11 395	11 921	14 627	18 518	18 518	18 439	19 416	20 367
Vote 7 - Social Services		–	37 350	39 560	43 191	43 406	43 406	44 711	47 080	49 387
Vote 8 - Social Services Continue		–	56 095	52 007	63 348	64 971	64 971	66 521	70 047	73 479
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**–**	**486 652**	**551 141**	**521 398**	**596 256**	**596 256**	**644 463**	**678 619**	**711 872**
Surplus/(Deficit) for the year	2	**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**(20 170)**	**(21 239)**	**(22 280)**

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		–	131 740	152 355	184 710	184 383	184 383	201 411	212 085	222 477
2.1 - Finance: CFO			34 551	39 902	49 603	49 779	49 779	56 605	59 605	62 526
2.2 - Finance: Budget & Treasury			2 634	937	604	604	604	683	719	754
2.3 - Finance: Expenditure			229	288	270	270	270	306	322	338
2.4 - Finance: Revenue			4 959	5 011	4 199	4 167	4 167	4 708	4 958	5 201
2.5 - Finance: IT			6	2	5	–	–	–	–	–
2.6 - Finance: CFO Secretariate			–	–	–	–	–	–	–	–
2.7 - Finance: Stores			748	821	3	3	3	3	3	3
2.8 - Finance: SCM			–	18	–	12	12	14	14	15
2.9 - Finance: Asset & Fleet Management			–	–	–	–	–	–	–	–
2.10 - Finance: Assessment Rates			88 613	105 377	130 025	129 548	129 548	139 092	146 464	153 641
Vote 3 - Administration, Monitoring & Evaluation		–	0	(95)	3	3	3	50 003	52 653	55 233
3.1 - Corporate Service: Director			–	(96)	–	–	–	50 000	52 650	55 230
3.2 - Corporate Services			0	1	3	3	3	3	3	3
3.3 - Human Resources			–	–	–	–	–	–	–	–
Vote 4 - Led, Tourism & Creative Industries		–	529	742	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			477	263	800	800	800	848	893	937
4.4 - Kouga Cultural Centre			(16)	5	8	8	8	9	9	10
4.5 - Economic Development: General			68	423	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	–	–	–	50	53	55
Vote 5 - Infrastructure, Planning & Development		–	209 380	260 895	272 754	276 913	276 913	303 096	319 160	334 799
5.1 - Technical Service: Director			–	–	–	–	–	–	–	–
5.2 - Technical Service: Secretariate			–	–	–	–	–	–	–	–
5.3 - Engineering			150	274	10	10	10	11	12	12
5.4 - Mechnical Workshop			(13)	–	–	–	–	–	–	–
5.5 - Mig Administration Unit			–	–	1 395	1 395	1 395	1 416	1 491	1 564
5.6 - Public Works			(1 023)	1 334	3 923	7 216	7 216	6 807	7 168	7 520
5.7 - Sanitation			292	305	330	330	330	373	393	412
5.8 - Sewerage			46 271	52 984	35 210	36 075	36 075	36 055	37 966	39 826
5.9 - Electricity			131 031	167 950	191 501	191 501	191 501	205 943	216 858	227 484
5.10 - Water			32 672	38 049	40 384	40 384	40 384	52 490	55 272	57 980
Vote 6 - Infrastructure, Planning & Development Contin		–	1 346	1 887	1 514	1 514	1 514	1 481	1 559	1 636
6.1 - Planning & Development			1 542	1 469	1 047	1 047	1 047	1 183	1 246	1 307
6.2 - Building & Property			(196)	418	467	467	467	298	314	329
6.3 - Housing			–	–	–	–	–	–	–	–
Vote 7 - Social Services		–	21 853	26 632	31 155	33 383	33 383	37 699	39 697	41 642
7.1 - Community & Social Service: Director			–	–	–	–	–	–	–	–
7.2 - Beach			(1)	29	6	–	–	–	–	–

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
7.3 - Blue Flag			–	–	–	–	–	–	–	–
7.4 - Caravan Parks			1 574	1 520	1 968	1 968	1 968	2 224	2 342	2 457
7.5 - Cemeteries			156	136	172	172	172	194	204	214
7.6 - Community Services			0	0	0	0	0	0	0	0
7.7 - Libraries			(4)	247	2 033	4 185	4 185	2 035	2 143	2 248
7.8 - Water Ways			983	970	1 450	1 450	1 450	1 800	1 895	1 988
7.9 - Refuse Removal			19 181	23 730	25 526	25 526	25 526	31 354	33 015	34 633
7.10 - Museum			(36)	–	–	81	81	92	97	102
Vote 8 - Social Services Continue		**–**	**21 781**	**23 760**	**30 209**	**30 595**	**30 595**	**24 647**	**25 953**	**27 225**
8.1 - Parks & Open Space			(978)	–	–	–	–	–	–	–
8.2 - Disaster Management			336	–	–	–	–	–	–	–
8.3 - Fire Services			(68)	1	–	–	–	–	–	–
8.4 - Sport & Recreation			(12)	–	–	–	–	0	0	0
8.5 - Envornmental Management Fee			10 070	10 801	9 023	9 023	9 023	10 671	11 236	11 787
8.6 - Nature Reserves			347	390	663	663	663	750	789	828
8.7 - Social Development			–	–	–	–	–	–	–	–
8.8 - Environmental Health			2 708	1 646	169	557	557	1 874	1 973	2 070
8.9 - National Traffic			7 174	8 069	17 331	17 331	17 331	9 337	9 831	10 313
8.10 - Protection Services			2 204	2 852	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	–	386 629	466 177	521 398	527 846	527 846	624 292	657 380	689 591

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		–	**23 456**	**23 787**	**26 001**	**25 226**	**25 226**	**26 412**	**27 812**	**29 175**
1.1 - Executive Mayor			3 060	932	1 197	1 145	1 145	1 156	1 218	1 277
1.2 - Executive Mayor: Secretariate			290	308	–	–	–	–	–	–
1.3 - Council			9 691	14 090	15 399	15 701	15 701	16 207	17 066	17 902
1.4 - Municipal Manager			8 099	5 940	7 226	6 715	6 715	7 270	7 656	8 031
1.5 - MM:PMS			562	584	619	619	619	663	698	732
1.6 - MM: Media			471	457	564	569	569	604	636	667
1.7 - MM: Secretariate			284	300	14	–	–	–	–	–
1.8 - MM: Risk Management			999	1 176	983	478	478	512	539	565
1.9 - WARD			–	–	–	–	–	–	–	–
Vote 2 - Financial Services		–	**118 984**	**155 708**	**60 904**	**72 274**	**72 274**	**94 245**	**99 240**	**104 103**
2.1 - Finance: CFO			2 927	2 597	3 370	3 184	3 184	3 400	3 580	3 756
2.2 - Finance: Budget & Treasury			4 514	3 377	3 321	3 589	3 589	4 421	4 656	4 884
2.3 - Finance: Expenditure			5 040	10 012	3 448	3 440	3 440	3 509	3 695	3 876
2.4 - Finance: Revenue			13 521	51 456	26 074	32 985	32 985	48 861	51 451	53 972
2.5 - Finance: IT			3 373	3 834	4 647	4 254	4 254	4 478	4 716	4 947
2.6 - Finance: CFO Secretariate			686	253	–	–	–	–	–	–
2.7 - Finance: Stores			1 396	1 918	1 336	1 358	1 358	1 469	1 547	1 623
2.8 - Finance: SCM			1 272	1 272	1 394	1 390	1 390	1 499	1 578	1 656
2.9 - Finance: Asset & Fleet Management			78 868	78 247	1 364	7 187	7 187	7 362	7 752	8 132
2.10 - Finance: Assessment Rates			7 388	2 742	15 950	14 887	14 887	19 245	20 265	21 258
Vote 3 - Administration, Monitoring & Evaluation		–	**22 123**	**19 903**	**23 155**	**23 192**	**23 192**	**21 466**	**22 604**	**23 711**
3.1 - Corporate Service: Director			3 082	1 610	1 935	1 731	1 731	1 917	2 018	2 117
3.2 - Corporate Services			15 812	14 913	17 897	17 850	17 850	15 609	16 437	17 242
3.3 - Human Resources			3 229	3 379	3 322	3 611	3 611	3 940	4 148	4 352
Vote 4 - Led, Tourism & Creative Industries		–	**18 344**	**17 612**	**9 260**	**9 835**	**9 835**	**13 355**	**14 063**	**14 752**
4.1 - Strategic Service: Director			11 173	10 700	914	767	767	872	918	963
4.2 - Strategic Service: Secretariate			250	260	–	–	–	–	–	–
4.3 - Skills Development			1 989	1 678	2 107	2 665	2 665	2 273	2 393	2 511
4.4 - Kouga Cultural Centre			231	101	832	835	835	307	324	340
4.5 - Economic Development: General			1 594	1 817	1 816	1 796	1 796	5 855	6 166	6 468
4.6 - Economic Development: Agriculture			274	174	283	410	410	439	462	485
4.7 - Economic Development: Business			452	391	527	542	542	507	534	560
4.8 - Economic Development: Tourism			699	381	962	939	939	1 116	1 175	1 233
4.9 - IDP/LED			1 682	2 109	1 818	1 880	1 880	1 986	2 091	2 194
Vote 5 - Infrastructure, Planning & Development		–	**198 905**	**230 644**	**280 911**	**338 835**	**338 835**	**359 314**	**378 358**	**396 897**
5.1 - Technical Service: Director			452	(98)	833	941	941	1 002	1 055	1 107
5.2 - Technical Service: Secretariate			258	280	–	–	–	–	–	–
5.3 - Engineering			2 399	2 037	2 364	2 359	2 359	2 417	2 545	2 670
5.4 - Mechnical Workshop			1 080	962	1 126	1 110	1 110	1 379	1 452	1 523
5.5 - Mig Administration Unit			913	914	984	1 402	1 402	1 214	1 278	1 341
5.6 - Public Works			15 332	17 068	18 431	61 194	61 194	60 363	63 563	66 677
5.7 - Sanitation			4 648	4 990	4 702	4 958	4 958	5 050	5 317	5 578
5.8 - Sewerage			20 553	20 096	23 191	31 419	31 419	28 735	30 258	31 741
5.9 - Electricity			115 993	146 881	180 315	180 815	180 815	202 798	213 546	224 010
5.10 - Water			37 279	37 513	48 965	54 637	54 637	56 355	59 342	62 250
Vote 6 - Infrastructure, Planning & Development Contin		–	**11 395**	**11 921**	**14 627**	**18 518**	**18 518**	**18 439**	**19 416**	**20 367**
6.1 - Planning & Development			5 510	6 054	7 718	7 339	7 339	6 609	6 959	7 300
6.2 - Building & Property			1 982	2 266	2 879	7 106	7 106	7 254	7 638	8 013
6.3 - Housing			3 902	3 602	4 030	4 072	4 072	4 576	4 819	5 055
Vote 7 - Social Services		–	**37 350**	**39 560**	**43 191**	**43 406**	**43 406**	**44 711**	**47 080**	**49 387**
7.1 - Community & Social Service: Director			82	33	917	764	764	913	962	1 009
7.2 - Beach			3 000	2 244	2 673	2 445	2 445	3 377	3 556	3 731

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
7.3 - Blue Flag			287	406	685	680	680	366	386	404
7.4 - Caravan Parks			2 609	2 772	3 420	3 759	3 759	3 908	4 115	4 317
7.5 - Cemeteries			445	480	1 213	1 254	1 254	1 104	1 162	1 219
7.6 - Community Services			751	710	354	324	324	157	165	173
7.7 - Libraries			3 324	3 433	4 330	4 215	4 215	4 409	4 643	4 870
7.8 - Water Ways			988	844	929	929	929	919	968	1 016
7.9 - Refuse Removal			25 743	28 512	28 479	28 840	28 840	29 398	30 956	32 473
7.10 - Museum			122	125	192	196	196	158	167	175
Vote 8 - Social Services Continue		**–**	**56 095**	**52 007**	**63 348**	**64 971**	**64 971**	**66 521**	**70 047**	**73 479**
8.1 - Parks & Open Space			19 396	19 483	20 374	20 898	20 898	22 448	23 637	24 796
8.2 - Disaster Management			274	401	1 072	1 112	1 112	816	859	901
8.3 - Fire Services			7 515	8 068	9 434	11 771	11 771	12 312	12 965	13 600
8.4 - Sport & Recreation			620	464	1 769	1 545	1 545	1 043	1 099	1 152
8.5 - Envornmental Management Fee			3 226	5 315	9 489	9 199	9 199	9 224	9 712	10 188
8.6 - Nature Reserves			181	88	359	284	284	181	191	200
8.7 - Social Development			1 795	688	1 046	992	992	858	903	947
8.8 - Environmental Health			4 555	2 217	2 791	2 771	2 771	3 187	3 356	3 520
8.9 - National Traffic			4 107	4 243	4 894	4 577	4 577	4 753	5 004	5 250
8.10 - Protection Services			14 427	11 038	12 120	11 823	11 823	11 700	12 320	12 924
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	–	486 652	551 141	521 398	596 256	596 256	644 463	678 619	711 872
Surplus/(Deficit) for the year	2	–	(100 024)	(84 965)	0	(68 410)	(68 410)	(20 170)	(21 239)	(22 280)

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	–	88 612	103 525	128 625	128 148	128 148	–	139 092	146 464	153 641
Property rates - penalties & collection charges									–	–	–
Service charges - electricity revenue	2	–	129 531	164 212	191 501	191 501	191 501	–	205 943	216 858	227 484
Service charges - water revenue	2	–	32 422	37 509	40 384	40 384	40 384	–	52 490	55 272	57 980
Service charges - sanitation revenue	2	–	27 698	30 286	35 540	36 405	36 405	–	36 428	38 359	40 239
Service charges - refuse revenue	2	–	19 181	23 730	25 526	25 526	25 526	–	31 354	33 015	34 633
Service charges - other			7 148	11 418	9 023	9 023	9 023		10 671	11 236	11 787
Rental of facilities and equipment			604	723	481	481	481		316	333	349
Interest earned - external investments			2 634	937	604	604	604		683	719	754
Interest earned - outstanding debtors			4 706	6 646	4 027	4 027	4 027		4 551	4 792	5 027
Dividends received			–	–	–	–	–		–	–	–
Fines			2 293	2 880	3 032	3 032	3 032		2 029	2 137	2 241
Licences and permits			6 632	7 302	16 276	17 133	17 133		7 388	7 779	8 160
Agency services			–	–	–	–	–		–	–	–
Transfers recognised - operational			60 547	70 806	56 432	60 117	60 117		68 946	72 601	76 158
Other revenue	2	–	4 621	6 202	9 944	11 463	11 463	–	14 403	15 166	15 909
Gains on disposal of PPE					–	–	–		50 000	52 650	55 230
Total Revenue (excluding capital transfers and contributions)		**–**	**386 629**	**466 177**	**521 398**	**527 846**	**527 846**	**–**	**624 292**	**657 380**	**689 591**
Expenditure By Type											
Employee related costs	2	–	184 857	181 762	173 677	186 918	186 918	–	192 040	202 218	212 127
Remuneration of councillors			3 738	7 949	7 833	7 833	7 833		10 794	11 366	11 923
Debt impairment	3		4 097	38 515	–	–	–		43 057	45 339	47 561
Depreciation & asset impairment	2	–	78 868	77 007	–	–	–	–	71 142	74 913	78 583
Finance charges			15 451	17 890	28 088	28 088	28 088		10 324	10 871	11 404
Bulk purchases	2	–	114 022	143 922	–	–	–	–	177 214	186 606	195 750
Other materials	8		–	–	–	–	–		–	–	–
Contracted services		–	177	33	187 198	187 197	187 197	–	10 835	11 409	11 968
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	–	85 441	84 063	124 602	186 219	186 219	–	129 057	135 897	142 556
Loss on disposal of PPE					–	–	–		–	–	–
Total Expenditure		**–**	**486 652**	**551 141**	**521 398**	**596 256**	**596 256**	**–**	**644 463**	**678 619**	**711 872**
Surplus/(Deficit)		**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**–**	**(20 170)**	**(21 239)**	**(22 280)**
Transfers recognised - capital					–	–	–				
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets					–	–	–				
Surplus/(Deficit) after capital transfers & contributions		**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**–**	**(20 170)**	**(21 239)**	**(22 280)**
Taxation					–	–	–				
Surplus/(Deficit) after taxation		**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**–**	**(20 170)**	**(21 239)**	**(22 280)**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**–**	**(20 170)**	**(21 239)**	**(22 280)**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**–**	**(100 024)**	**(84 965)**	**0**	**(68 410)**	**(68 410)**	**–**	**(20 170)**	**(21 239)**	**(22 280)**

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		–	–	–	–	–	–	–	213	–	–
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	–	–	–	–	–	–	–
Vote 4 - Led, Tourism & Creative Industries		–	–	–	–	–	–	–	20	–	–
Vote 5 - Infrastructure, Planning & Development		–	–	–	35 007	37 078	37 078	–	58 258	24 086	25 267
Vote 6 - Infrastructure, Planning & Development Continue		–	–	–	–	–	–	–	18 080	–	–
Vote 7 - Social Services		–	–	–	–	–	–	–	90	–	–
Vote 8 - Social Services Continue		–	–	–	–	–	–	–	5 365	4 251	4 459
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**	**–**	**82 026**	**28 337**	**29 725**
Total Capital Expenditure - Vote		**–**	**–**	**–**	**35 007**	**37 078**	**37 078**	**–**	**82 026**	**28 337**	**29 725**
Capital Expenditure - Standard											
Governance and administration		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**18 213**	**–**	**–**
Executive and council									–		
Budget and treasury office									213		
Corporate services									18 000		
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 475**	**4 251**	**4 459**
Community and social services									90		
Sport and recreation									5 037	4 251	4 459
Public safety									329		
Housing									20		
Health											
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**16 664**	**–**	**–**
Planning and development									16 664		
Road transport											
Environmental protection											
Trading services		**–**	**–**	**–**	**35 007**	**37 078**	**37 078**	**–**	**41 674**	**24 086**	**25 267**
Electricity					8 500	10 571	10 571		15 800		
Water					5 000	2 824	2 824		15 374	16 189	16 982
Waste water management					21 507	23 682	23 682		10 500	7 898	8 284
Waste management									–		
Other											
Total Capital Expenditure - Standard	3	**–**	**–**	**–**	**35 007**	**37 078**	**37 078**	**–**	**82 026**	**28 337**	**29 725**
Funded by:											
National Government					35 007	35 007	35 007		31 111	28 337	29 725
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	**–**	**–**	**–**	**35 007**	**35 007**	**35 007**	**–**	**31 111**	**28 337**	**29 725**
Public contributions & donations	5										
Borrowing	6										
Internally generated funds						2 071	2 071		50 915		
Total Capital Funding	7	**–**	**–**	**–**	**35 007**	**37 078**	**37 078**	**–**	**82 026**	**28 337**	**29 725**

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		–	–	–	–	–	–	–	213	–	–
2.1 - Finance: CFO									–		
2.2 - Finance: Budget & Treasury									–		
2.3 - Finance: Expenditure									–		
2.4 - Finance: Revenue									100		
2.5 - Finance: IT									–		
2.6 - Finance: CFO Secretariate									–		
2.7 - Finance: Stores									113		
2.8 - Finance: SCM									–		
2.9 - Finance: Asset & Fleet Management									–		
2.10 - Finance: Assessment Rates									–		
Vote 3 - Administration, Monitoring & Evaluation		–	–	–	–	–	–	–	–	–	–
3.1 - Corporate Service: Director									–		
3.2 - Corporate Services									–		
3.3 - Human Resources									–		
Vote 4 - Led, Tourism & Creative Industries		–	–	–	–	–	–	–	20	–	–
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									20		
4.9 - IDP/LED									–		
Vote 5 - Infrastructure, Planning & Development		–	–	–	35 007	37 078	37 078	–	58 258	24 086	25 267
5.1 - Technical Service: Director									50		
5.2 - Technical Service: Secretariate									–		
5.3 - Engineering									–		
5.4 - Mechnical Workshop									–		
5.5 - Mig Administration Unit									134		
5.6 - Public Works									16 400		
5.7 - Sanitation									–		
5.8 - Sewerage					21 507	23 682	23 682		10 500	7 898	8 284
5.9 - Electricity					8 500	10 571	10 571		15 800		
5.10 - Water					5 000	2 824	2 824		15 374	16 189	16 982
Vote 6 - Infrastructure, Planning & Development Continue		–	–	–	–	–	–	–	18 080	–	–
6.1 - Planning & Development									60		
6.2 - Building & Property									18 000		
6.3 - Housing									20		
Vote 7 - Social Services		–	–	–	–	–	–	–	90	–	–
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		
7.8 - Water Ways									–		
7.9 - Refuse Removal									–		
7.10 - Museum									–		
Vote 8 - Social Services Continue		–	–	–	–	–	–	–	5 365	4 251	4 459
8.1 - Parks & Open Space									–		
8.2 - Disaster Management									–		
8.3 - Fire Services									329		
8.4 - Sport & Recreation									5 037	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	–	82 026	28 337	29 725
Total Capital Expenditure		–	–	–	35 007	37 078	37 078	–	82 026	28 337	29 725

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		40 758	–	609							
Call investment deposits	1	–	14 226	17 401	–	–	–	–	–	–	–
Consumer debtors	1	53 394	55 037	44 854	44 749	44 749	44 749	–	47 390	49 901	52 346
Other debtors		4 362	16 217	18 306							
Current portion of long-term receivables		123	131	39							
Inventory	2	4 965	5 189	3 214							
Total current assets		**103 604**	**90 800**	**84 423**	**44 749**	**44 749**	**44 749**	**–**	**47 390**	**49 901**	**52 346**
Non current assets											
Long-term receivables		537	550	543							
Investments		143									
Investment property		77	66 721	66 167							
Investment in Associate											
Property, plant and equipment	3	350 047	2 965 093	2 912 561	35 007	37 078	37 078	–	82 026	28 337	29 725
Agricultural											
Biological											
Intangible		530	197	150							
Other non-current assets											
Total non current assets		**351 334**	**3 032 561**	**2 979 421**	**35 007**	**37 078**	**37 078**	**–**	**82 026**	**28 337**	**29 725**
TOTAL ASSETS		**454 938**	**3 123 361**	**3 063 844**	**79 756**	**81 827**	**81 827**	**–**	**129 416**	**78 238**	**82 072**
LIABILITIES											
Current liabilities											
Bank overdraft	1	19 254	1 376								
Borrowing	4	20 682	25 713	27 606	–	–	–	–	–	–	–
Consumer deposits		7 035	7 342	7 607							
Trade and other payables	4	76 428	110 914	127 243	98 161	98 161	98 161	–	97 991	98 761	103 601
Provisions		8 006	21 074	18 333							
Total current liabilities		**131 405**	**166 419**	**180 789**	**98 161**	**98 161**	**98 161**	**–**	**97 991**	**98 761**	**103 601**
Non current liabilities											
Borrowing		89 503	74 347	71 622	–	–	–	–	–	–	–
Provisions		79 725	84 955	97 183	–	–	–	–	–	–	–
Total non current liabilities		**169 228**	**159 302**	**168 805**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**300 633**	**325 721**	**349 594**	**98 161**	**98 161**	**98 161**	**–**	**97 991**	**98 761**	**103 601**
NET ASSETS	5	**154 305**	**2 797 639**	**2 714 249**	**(18 404)**	**(16 333)**	**(16 333)**	**–**	**31 425**	**(20 523)**	**(21 529)**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		154 305	2 797 639	2 714 249	(18 404)	(16 333)	(16 333)		31 425	(20 523)	(21 529)
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**154 305**	**2 797 639**	**2 714 249**	**(18 404)**	**(16 333)**	**(16 333)**	**–**	**31 425**	**(20 523)**	**(21 529)**

EC108 Kouga - Table A7 Budgeted Cash Flows

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		270 396	310 596	362 369	441 131	467 730	467 730		498 443	466 824	489 698
Government - operating	1	30 210	36 729	41 175	56 432	60 117	60 117		68 946	72 601	76 158
Government - capital	1	30 188	23 818	29 631	35 007	35 007	35 007		31 111	32 760	34 365
Interest		13 889	7 340	7 584							
Dividends											
Payments											
Suppliers and employees		(333 709)	(337 162)	(393 261)	(469 475)	(507 687)	(507 687)		(506 150)	(532 976)	(559 092)
Finance charges		(12 862)	(15 451)	(17 890)	(28 088)	(18 088)	(18 088)		(10 324)	(10 871)	(11 404)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(1 887)**	**25 869**	**29 608**	**35 007**	**37 078**	**37 078**	**–**	**82 026**	**28 337**	**29 725**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables		(262)	143	7							
Decrease (increase) in non-current investments		(2 129)	(12)								
Payments											
Capital assets		(71 964)	(24 836)	(23 887)	(35 007)	(37 078)	(37 078)		(82 026)	(28 337)	(29 725)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(74 355)**	**(24 706)**	**(23 880)**	**(35 007)**	**(37 078)**	**(37 078)**	**–**	**(82 026)**	**(28 337)**	**(29 725)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		30 622									
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		721	307	265							
Payments											
Repayment of borrowing			(10 125)	(832)							
NET CASH FROM/(USED) FINANCING ACTIVITIES		**31 343**	**(9 818)**	**(567)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(44 899)**	**(8 654)**	**5 160**	**0**	**0**	**0**	**–**	**0**	**0**	**0**
Cash/cash equivalents at the year begin:	2	**42 971**	**(1 928)**	**(10 583)**				**–**		**0**	**0**
Cash/cash equivalents at the year end:	2	**(1 928)**	**(10 583)**	**(5 423)**	**0**	**0**	**0**	**–**	**0**	**0**	**0**

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 & 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
Cash and investments available											
Cash/cash equivalents at the year end	1	(1 928)	(10 583)	(5 423)	0	0	0	–	0	0	0
Other current investments > 90 days		23 433	23 433	23 433	(0)	(0)	(0)	–	(0)	(0)	(0)
Non current assets - Investments	1	143	–	–	–	–	–	–	–	–	–
Cash and investments available:		**21 647**	**12 850**	**18 010**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Application of cash and investments											
Unspent conditional transfers		31 601	12 998	18 236	35 007	35 007	35 007	–	31 111	28 337	29 725
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	44 828	25 605	46 670	20 643	18 347	18 347	–	20 074	26 589	27 891
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**76 428**	**38 603**	**64 906**	**55 650**	**53 354**	**53 354**	**–**	**51 185**	**54 925**	**57 617**
Surplus(shortfall)		**(54 781)**	**(25 753)**	**(46 896)**	**(55 650)**	**(53 354)**	**(53 354)**	**–**	**(51 185)**	**(54 925)**	**(57 617)**

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**	**82 026**	**28 337**	**29 725**
Infrastructure - Road transport		–	–	–	–	–	–	16 400	–	–
Infrastructure - Electricity		–	–	–	8 500	10 571	10 571	15 800	–	–
Infrastructure - Water		–	–	–	5 000	2 824	2 824	15 374	16 189	16 982
Infrastructure - Sanitation		–	–	–	21 507	23 682	23 682	10 500	7 898	8 284
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	*35 007*	*37 078*	*37 078*	*58 074*	*24 086*	*25 267*
Community		–	–	–	–	–	–	23 365	4 251	4 459
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	587	–	–
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		–	–	–	–	–	–	16 400	–	–
Infrastructure - Electricity		–	–	–	8 500	10 571	10 571	15 800	–	–
Infrastructure - Water		–	–	–	5 000	2 824	2 824	15 374	16 189	16 982
Infrastructure - Sanitation		–	–	–	21 507	23 682	23 682	10 500	7 898	8 284
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	*35 007*	*37 078*	*37 078*	*58 074*	*24 086*	*25 267*
Community		–	–	–	–	–	–	23 365	4 251	4 459
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	587	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	**–**	**–**	**–**	**35 007**	**37 078**	**37 078**	**82 026**	**28 337**	**29 725**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport								16 400		
Infrastructure - Electricity					8 500	10 571	10 571	15 800	–	–
Infrastructure - Water					5 000	2 824	2 824	15 374	16 189	16 982
Infrastructure - Sanitation					21 507	23 682	23 682	10 500	7 898	8 284
Infrastructure - Other										
Infrastructure		–	–	–	*35 007*	*37 078*	*37 078*	*58 074*	*24 086*	*25 267*
Community								23 365	4 251	4 459
Heritage assets										
Investment properties		77	66 721	66 167	–	–	–	–	–	–
Other assets								587	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		530	197	150	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**607**	**66 918**	**66 317**	**35 007**	**37 078**	**37 078**	**82 026**	**28 337**	**29 725**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		–	78 868	77 007	–	–	–	71 142	74 913	78 583
Repairs and Maintenance by Asset Class	3	–	–	–	40 323	38 223	38 223	41 020	43 194	45 310
Infrastructure - Road transport		–	–	–	4 026	4 026	4 026	4 540	4 781	5 015
Infrastructure - Electricity		–	–	–	9 222	7 122	7 122	12 015	12 652	13 272
Infrastructure - Water		–	–	–	5 231	5 231	5 231	4 625	4 870	5 109
Infrastructure - Sanitation		–	–	–	3 644	3 644	3 644	3 250	3 422	3 590
Infrastructure - Other		–	–	–	1 604	1 604	1 604	1 637	1 724	1 809
Infrastructure		–	–	–	*23 728*	*21 628*	*21 628*	*26 068*	*27 449*	*28 794*
Community		–	–	–	4 152	4 152	4 152	3 885	4 091	4 292
Heritage assets		–	–	–	2 627	2 627	2 627	1 722	1 813	1 902
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	–	–	9 816	9 816	9 816	9 345	9 840	10 322
TOTAL EXPENDITURE OTHER ITEMS		**–**	**78 868**	**77 007**	**40 323**	**38 223**	**38 223**	**112 162**	**118 107**	**123 894**
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%*	*115.2%*	*103.1%*	*103.1%*	*50.0%*	*152.4%*	*152.4%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*115.0%*	*103.0%*	*103.0%*	*50.0%*	*152.0%*	*152.0%*

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				135	135	135	135	135	135
Water (6 kilolitres per household per month)					396	396	396	396	396	396
Sanitation (free sanitation service)					201	201	201	201	201	201
Electricity/other energy (50kwh per household per month)					373	373	373	373	373	373
Refuse (removed once a week)										
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**

EC108 Kouga - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

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
REVENUE ITEMS:											
Property rates	6										
Total Property Rates			88 612	103 525	128 625	128 148	128 148		139 092	146 464	153 641
less Revenue Foregone											
Net Property Rates		–	**88 612**	**103 525**	**128 625**	**128 148**	**128 148**	–	**139 092**	**146 464**	**153 641**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue			129 531	164 212	191 501	191 501	191 501		205 943	216 858	227 484
less Revenue Foregone											
Net Service charges - electricity revenue		–	**129 531**	**164 212**	**191 501**	**191 501**	**191 501**	–	**205 943**	**216 858**	**227 484**
Service charges - water revenue	6										
Total Service charges - water revenue			**32 422**	**37 509**	**40 384**	**40 384**	**40 384**		**52 490**	**55 272**	**57 980**
less Revenue Foregone											
Net Service charges - water revenue		–	32 422	37 509	40 384	40 384	40 384	–	52 490	55 272	57 980
Service charges - sanitation revenue											
Total Service charges - sanitation revenue			**27 698**	**30 286**	**35 540**	**36 405**	**36 405**		**36 428**	**38 359**	**40 239**
less Revenue Foregone											
Net Service charges - sanitation revenue		–	27 698	30 286	35 540	36 405	36 405	–	36 428	38 359	40 239
Service charges - refuse revenue	6										
Total refuse removal revenue			19 181	23 730	25 526	25 526	25 526		31 354	33 015	34 633
Total landfill revenue					–	–	–		–	–	–
less Revenue Foregone					–	–	–		–	–	–
Net Service charges - refuse revenue		–	**19 181**	**23 730**	**25 526**	**25 526**	**25 526**	–	**31 354**	**33 015**	**34 633**
Other Revenue by source											
List other revenue by source					–	–	–		–	–	–
Other revenue			4 621	6 202	9 944	11 463	11 463		14 403	15 166	15 909
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
	3								–	–	–
Total 'Other' Revenue	1	–	**4 621**	**6 202**	**9 944**	**11 463**	**11 463**	–	**14 403**	**15 166**	**15 909**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2		184 857	181 762	113 396	113 948	113 948		122 326	128 809	135 121
Pension and UIF Contributions			–	–	19 690	20 191	20 191		21 499	22 638	23 748
Medical Aid Contributions			–	–	7 664	8 883	8 883		9 646	10 157	10 655
Overtime			–	–	3 154	6 069	6 069		8 048	8 474	8 889
Performance Bonus			–	–	–	–	–		–	–	–
Motor Vehicle Allowance			–	–	–	–	–		–	–	–
Cellphone Allowance			–	–	–	–	–		–	–	–
Housing Allowances			–	–	526	472	472		493	519	544
Other benefits and allowances			–	–	28 621	36 710	36 710		29 397	30 955	32 472
Payments in lieu of leave			–	–	–	–	–		–	–	–
Long service awards			–	–	625	645	645		631	665	697
Post-retirement benefit obligations	4		–	–	–	–	–		–	–	–
sub-total	5	–	**184 857**	**181 762**	**173 677**	**186 918**	**186 918**	–	**192 040**	**202 218**	**212 127**
Less: Employees costs capitalised to PPE					–	–	–		–	–	–
Total Employee related costs	1	–	**184 857**	**181 762**	**173 677**	**186 918**	**186 918**	–	**192 040**	**202 218**	**212 127**
Contributions recognised - capital											
List contributions by contract					–	–	–		–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment			78 868	77 007	–	–	–		71 142	74 913	78 583
Lease amortisation					–	–	–		–	–	–
Capital asset impairment					–	–	–		–	–	–
Depreciation resulting from revaluation of PPE	10				–	–	–		–	–	–
Total Depreciation & asset impairment	1	–	**78 868**	**77 007**	–	–	–	–	**71 142**	**74 913**	**78 583**
Bulk purchases											
Electricity Bulk Purchases			100 521	129 915	–	–	–		156 214	164 493	172 553
Water Bulk Purchases			13 502	14 007	–	–	–		21 000	22 113	23 197
Total bulk purchases	1	–	**114 022**	**143 922**	–	–	–	–	**177 214**	**186 606**	**195 750**
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	–	–	–	–	–	–	–
Contracted services											
List services provided by contract			177	33	27 707	27 707	27 707		–	–	–
Insurance - AON			–	–	–	–	–		4 389	4 622	4 848
Rentals - Various companies			–	–	–	–	–		5 693	5 995	6 289
Cell phone contracts - Autopage & MTN			–	–	–	–	–		752	792	831
sub-total	1	–	**177**	**33**	**27 707**	**27 707**	**27 707**	–	**10 835**	**11 409**	**11 968**
Allocations to organs of state:											
Electricity					**143 000**	**143 000**	**143 000**		–	–	–
Water					**16 491**	**16 490**	**16 490**		–	–	–
Sanitation					–	–	–		–	–	–
Other					–	–	–		–	–	–
Total contracted services		–	**177**	**33**	**187 198**	**187 197**	**187 197**	–	**10 835**	**11 409**	**11 968**
Other Expenditure By Type											
Collection costs			116	(14)	235	235	235		339	357	375
Contributions to 'other' provisions			–	–	–	–	–		–	–	–
Consultant fees			–	–	1 698	1 770	1 770		1 030	1 085	1 138
Audit fees			–	–	3 500	3 500	3 500		3 500	3 686	3 866
General expenses	3		–	–	78 846	142 491	142 491		–	–	–
List Other Expenditure by Type			–	–	–	–	–		–	–	–
Other Expenditure			69 007	68 531	–	–	–		83 168	87 576	91 867
Repairs and maintenance			16 319	15 546	40 323	38 223	38 223		41 020	43 194	45 310
									–	–	–
									–	–	–
									–	–	–
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									–	–	–
									–	–	–
Total 'Other' Expenditure	1	–	**85 441**	**84 063**	**124 602**	**186 219**	**186 219**	–	**129 057**	**135 897**	**142 556**
by Expenditure Item	8										
Employee related costs					–	–	–				
Other materials					–	–	–				
Contracted Services					–	–	–				
Other Expenditure					40 323	38 223	38 223		41 020	43 194	45 310
Total Repairs and Maintenance Expenditure	9	–	–	–	40 323	38 223	38 223	–	41 020	43 194	45 310

EC108 Kouga - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	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 -	Total
R thousand	1																
Revenue By Source																	
Property rates		–	139 092	–	–	–	–	–	–								**139 092**
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–								**–**
Service charges - electricity revenue		–	–	–	–	–	205 943	–	–								**205 943**
Service charges - water revenue		–	–	–	–	–	52 490	–	–								**52 490**
Service charges - sanitation revenue		–	–	–	–	–	36 428	–	–								**36 428**
Service charges - refuse revenue		–	–	–	–	–	–	–	31 354								**31 354**
Service charges - other		–	–	–	–	–	–	–	10 671								**10 671**
Rental of facilities and equipment		–	–	–	9	–	307	–	–								**316**
Interest earned - external investments		–	683	–	–	–	–	–	–								**683**
Interest earned - outstanding debtors		–	4 551	–	–	–	–	–	–								**4 551**
Dividends received		–	–	–	–	–	–	–	–								**–**
Fines		–	–	–	–	–	21	–	2 008								**2 029**
Licences and permits		–	–	–	–	–	–	–	7 388								**7 388**
Agency services		–	–	–	–	–	–	–	–								**–**
Other revenue		–	480	3	50	–	6 641	–	7 229								**14 403**
Transfers recognised - operational		–	56 605	–	5 898	–	2 746	–	3 697								**68 946**
Gains on disposal of PPE		–	–	50 000	–	–	–	–	–								**50 000**
Total Revenue (excluding capital transfers and contributions		**–**	**201 411**	**50 003**	**5 957**	**–**	**304 577**	**–**	**62 345**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**624 292**
Expenditure By Type																	
Employee related costs		4 205	24 663	15 426	5 930	–	61 373	–	80 444								**192 040**
Remuneration of councillors		10 794	–	–	–	–	–	–	–								**10 794**
Debt impairment		–	34 057	–	–	–	9 000	–	–								**43 057**
Depreciation & asset impairment		–	5 850	–	–	–	65 292	–	–								**71 142**
Finance charges		164	–	–	–	–	9 173	–	987								**10 324**
Bulk purchases		–	–	–	–	–	177 214	–	–								**177 214**
Other materials		–	–	–	–	–	–	–	–								**–**
Contracted services		1 723	1 190	2 326	39	–	3 514	–	2 042								**10 835**
Transfers and grants		–	–	–	–	–	–	–	–								**–**
Other expenditure		9 526	28 485	3 713	7 386	–	52 187	–	27 759								**129 057**
Loss on disposal of PPE		–	–	–	–	–	–	–	–								**–**
Total Expenditure		**26 412**	**94 245**	**21 466**	**13 355**	**–**	**377 753**	**–**	**111 232**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**644 463**
Surplus/(Deficit)		**(26 412)**	**107 166**	**28 537**	**(7 399)**	**–**	**(73 176)**	**–**	**(48 886)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(20 170)**
Transfers recognised - capital																	**–**
Contributions recognised - capital																	**–**
Contributed assets																	**–**
Surplus/(Deficit) after capital transfers & contributions		**(26 412)**	**107 166**	**28 537**	**(7 399)**	**–**	**(73 176)**	**–**	**(48 886)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(20 170)**

EC108 Kouga - Supporting Table SA3 Supportinging detail to '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											
Call investment deposits											
Call deposits < 90 days			14 226	17 401							
Other current investments > 90 days											
Total Call investment deposits	2	–	**14 226**	**17 401**	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		93 520	93 949	117 297	115 892	115 892	115 892		122 729	129 234	135 566
Less: Provision for debt impairment		(40 125)	(38 912)	(72 443)	(71 142)	(71 142)	(71 142)		(75 340)	(79 333)	(83 220)
Total Consumer debtors	2	**53 394**	**55 037**	**44 854**	**44 749**	**44 749**	**44 749**	–	**47 390**	**49 901**	**52 346**
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		350 047	2 965 093	2 912 561	35 007	37 078	37 078		82 026	28 337	29 725
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	**350 047**	**2 965 093**	**2 912 561**	**35 007**	**37 078**	**37 078**	–	**82 026**	**28 337**	**29 725**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		20 682	25 713	27 606							
Total Current liabilities - Borrowing		**20 682**	**25 713**	**27 606**	–	–	–	–	–	–	–
Trade and other payables											
Trade and other creditors		44 828	94 555	105 194	63 154	63 154	63 154		66 880	70 425	73 875
Unspent conditional transfers		31 601	12 998	18 236	35 007	35 007	35 007		31 111	28 337	29 725
VAT			3 361	3 813							
Total Trade and other payables	2	**76 428**	**110 914**	**127 243**	**98 161**	**98 161**	**98 161**	–	**97 991**	**98 761**	**103 601**
Non current liabilities - Borrowing											
Borrowing	4	89 503	74 347	71 622							
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		**89 503**	**74 347**	**71 622**	–	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits		67 432	74 352	80 995							
List other major provision items											
Refuse landfill site rehabilitation											
Other		12 293	10 602	16 188							
Total Provisions - non-current		**79 725**	**84 955**	**97 183**	–	–	–	–	–	–	–
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	(100 024)	(84 965)	0	(68 410)	(68 410)	–	(20 170)	(21 239)	(22 280)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets						68 410	68 410		70 170	73 889	77 510
Other adjustments						2 071	2 071		(18 575)	(73 173)	(76 759)
Accumulated Surplus/(Deficit)	1	–	**(100 024)**	**(84 965)**	**0**	**2 071**	**2 071**	–	**31 425**	**(20 523)**	**(21 529)**
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	**(100 024)**	**(84 965)**	**0**	**2 071**	**2 071**	–	**31 425**	**(20 523)**	**(21 529)**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

EC108 Kouga - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	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
Spatial & environmented related							30 215	30 767	30 767	24 841	26 157	27 439
Infrastructure and basic services							301 245	340 410	340 410	381 336	401 547	421 223
Socio-economic development							4 426	6 488	6 488	9 410	9 909	10 395
Governance and public participation							3	5	5	6 447	6 788	7 121
Financial viability and management							184 710	184 383	184 383	201 411	212 085	222 477
Institutional transformation							800	800	800	848	893	937
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	521 398	562 853	562 853	624 292	657 380	689 591

EC108 Kouga - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	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
Spatial & environmented related							43 517	45 915	45 915	48 300	50 860	53 353
Infrastructure and basic services							324 946	387 121	387 121	420 416	442 698	464 390
Socio-economic development							38 949	37 983	37 983	44 715	47 085	49 392
Governance and public participation							47 652	46 687	46 687	37 048	39 012	40 924
Financial viability and management							60 904	72 274	72 274	87 374	92 005	96 513
Institutional transformation							5 429	6 276	6 276	6 609	6 959	7 300
Allocations to other priorities												
Total Expenditure			1	–	–	–	**521 398**	**596 256**	**596 256**	**644 463**	**678 619**	**711 872**

EC108 Kouga - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	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
Spatial & environmented related		A								329	–	–
Infrastructure and basic services		B					35 007	37 078	37 078	76 338	28 337	29 725
Socio-economic development		C								5 147	–	–
Governance and public participation		D								–	–	–
Financial viability and management		E								213	–	–
Institutional transformation		F								–	–	–
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	**–**	**–**	**–**	**35 007**	**37 078**	**37 078**	**82 026**	**28 337**	**29 725**

EC108 Kouga - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

EC108 Kouga - Entities measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

EC108 Kouga - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	5.3%	3.4%	5.4%	4.7%	4.7%	0.0%	1.6%	1.6%	1.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	7.8%	4.7%	6.0%	6.0%	6.0%	0.0%	1.9%	1.9%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	0.5	0.5	0.5	0.5	0.5	–	0.5	0.5	0.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.5	0.5	0.5	0.5	0.5	–	0.5	0.5	0.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.1	0.1	–	–	–	–	–	–	–
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	96.1%	91.9%	95.0%	100.1%	100.1%	0.0%	98.8%	87.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			0.0%	96.0%	91.9%	95.0%	100.1%	100.1%	0.0%	98.8%	87.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	18.6%	13.7%	8.6%	8.5%	8.5%	0.0%	7.6%	7.6%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		-2324.7%	-893.5%	-1939.9%	###########	###########	###########	0.0%	19048103.8%	20057388.1%	21011181.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	47.8%	39.0%	33.3%	35.4%	35.4%	0.0%	30.8%	30.8%	30.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	34.8%	36.9%	36.9%		32.5%	32.5%	32.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	7.7%	7.2%	7.2%		6.6%	6.6%	6.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	24.4%	20.4%	5.4%	5.3%	5.3%	0.0%	13.0%	13.0%	13.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	38.7	–	–	–	–	–	–	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	23.4%	17.0%	10.4%	10.4%	10.4%	0.0%	9.9%	9.9%	9.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	–	(0.4)	(0.2)	0.0	0.0	0.0	–	0.0	0.0	0.0

EC108 Kouga - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
Population											
Females aged 5 - 14											
Males aged 5 - 14											
Females aged 15 - 34											
Males aged 15 - 34											
Unemployment											
Monthly household income (no. of households)	1, 12										
No income											
R1 - R1 600											
R1 601 - R3 200											
R3 201 - R6 400											
R6 401 - R12 800											
R12 801 - R25 600											
R25 601 - R51 200											
R52 201 - R102 400											
R102 401 - R204 800											
R204 801 - R409 600											
R409 601 - R819 200											
> R819 200											
Poverty profiles (no. of households)											
< R2 060 per household per month	13										
Insert description	2										
Household/demographics (000)											
Number of people in municipal area											
Number of poor people in municipal area											
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics	3										
Formal											
Informal											
Total number of households			-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4										
Dwellings provided by province/s											
Dwellings provided by private sector	5										
Total new housing dwellings			-	-	-	-	-	-	-	-	-
Economic	6										
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates	7										
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue Framework	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15
		Household service targets (000)								
		Water:								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								

EC108 Kouga Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 928)	(10 583)	(5 423)	0	0	0	–	0	0	0
Cash + investments at the yr end less applications - R'000	18(1)b	2	(54 781)	(25 753)	(46 896)	(55 650)	(53 354)	(53 354)	–	(51 185)	(54 925)	(57 617)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	(0.4)	(0.2)	0.0	0.0	0.0	–	0.0	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	(100 024)	(84 965)	0	–	–	–	50 000	52 650	55 230
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	15.7%	10.2%	(5.9%)	(6.0%)	(106.0%)	4.4%	(0.7%)	(1.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	96.0%	91.9%	95.0%	100.1%	100.1%	0.0%	98.8%	87.8%	87.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	1.3%	10.4%	0.0%	0.0%	0.0%	0.0%	9.0%	9.0%	9.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	23.3%	(11.5%)	(29.2%)	0.0%	0.0%	(100.0%)	5.9%	5.3%	4.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	2.3%	(1.3%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	115.2%	103.1%	103.1%	0.0%	50.0%	152.4%	152.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

EC108 Kouga - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation **(select)**																	
Frequency of valuation **(select)**																	
Method of valuation used **(select)**																	
Base of valuation **(select)**																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

EC108 Kouga - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2013/14																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation **(select)**																	
Frequency of valuation **(select)**																	
Method of valuation used **(select)**																	
Base of valuation **(select)**																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	**6**																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

EC108 Kouga - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates *(rate in the Rand)*	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									

Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

EC108 Kouga - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

EC108 Kouga - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total large household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

EC108 Kouga - Supporting Table SA15 Investment particulars by type

Investment type	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
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months								Rand thousand	
Parent municipality											
Municipality sub-total										–	–
Entities											
Entities sub-total										–	–
TOTAL INVESTMENTS AND INTEREST	1									–	–

EC108 Kouga - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	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
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	–	–	–	–	–	–	–	–	–

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SA18 Transfers and grant receipts

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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		–	–	–	**50 823**	**50 823**	**50 823**	**62 935**	**68 662**	**84 291**
Local Government Equitable Share					47 299	47 299	47 299	54 165	66 128	81 674
Finance Management					1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement					800	800	800	890	934	967
EPWP Incentive					1 224	1 224	1 224	1 330	–	–
Neighbourhood Development Partnership Grant								5 000		
Provincial Government:		–	–	–	**4 214**	**4 214**	**4 214**	**2 862**	–	–
Sport and Recreation					2 014	2 014	2 014	2 014		
Housing					1 400	1 400	1 400			
Skills Development Grant					800	800	800	848		
District Municipality:		–	–	–	–	–	–	**1 733**	–	–
IDP Cacadu								50		
Environmental Health								1 683		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	–	–	–	**55 037**	**55 037**	**55 037**	**67 530**	**68 662**	**84 291**
Capital Transfers and Grants										
National Government:		–	–	–	**35 007**	**35 007**	**35 007**	**32 527**	**32 850**	**35 725**
Municipal Infrastructure Grant (MIG)					26 507	26 507	26 507	28 327	29 850	31 725
Intergrated National Electrication Programme					8 500	8 500	8 500	4 200	3 000	4 000
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
IDP Cacadu										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	–	–	–	**35 007**	**35 007**	**35 007**	**32 527**	**32 850**	**35 725**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		–	–	–	**90 044**	**90 044**	**90 044**	**100 057**	**101 512**	**120 016**

EC108 Kouga - Supporting Table SA19 Expenditure on transfers and grant programme

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:	1									
Operating expenditure of Transfers and Grants										
National Government:		–	–	–	50 823	50 823	50 823	62 935	68 662	84 291
Local Government Equitable Share					47 299	47 299	47 299	54 165	66 128	81 674
Finance Management					1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement					800	800	800	890	934	967
EPWP Incentive					1 224	1 224	1 224	1 330	–	–
Neighbourhood Development Partnership Grant								5 000	–	–
Provincial Government:		–	–	–	4 214	4 214	4 214	2 862	–	–
Sport and Recreation					2 014	2 014	2 014	2 014		
Housing					1 400	1 400	1 400			
Skills Development Grant					800	800	800	848		
District Municipality:		–	–	–	–	–	–	1 733	–	–
IDP Cacadu								50		
Environmental Health								1 683		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		–	–	–	55 037	55 037	55 037	67 530	68 662	84 291
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	35 007	35 007	35 007	32 527	32 850	35 725
Municipal Infrastructure Grant (MIG)					26 507	26 507	26 507	28 327	29 850	31 725
Intergrated National Electrication Programme					8 500	8 500	8 500	4 200	3 000	4 000
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
IDP Cacadu										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		–	–	–	35 007	35 007	35 007	32 527	32 850	35 725
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	–	–	90 044	90 044	90 044	100 057	101 512	120 016

EC108 Kouga - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

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
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts					55 037	55 037	55 037	67 530	68 662	84 291
Conditions met - transferred to revenue		–	–	–	55 037	55 037	55 037	67 530	68 662	84 291
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		–	–	–	55 037	55 037	55 037	67 530	68 662	84 291
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts					35 007	35 007	35 007	32 527	32 850	35 725
Conditions met - transferred to revenue		–	–	–	35 007	35 007	35 007	32 527	32 850	35 725
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	35 007	35 007	35 007	32 527	32 850	35 725
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	90 044	90 044	90 044	100 057	101 512	120 016
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SA21 Transfers and grants made by the municipality

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
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description	4										
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	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
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages					5 470	5 470	5 470	6 291	6 625	6 949
Pension and UIF Contributions					–	–	–	6	7	7
Medical Aid Contributions					–	–	–	1 685	1 774	1 861
Motor Vehicle Allowance					1 937	1 937	1 937	–	–	–
Cellphone Allowance					426	426	426	–	–	–
Housing Allowances					–	–	–	–	–	–
Other benefits and allowances					–	–	–	2 811	2 961	3 106
Sub Total - Councillors		–	–	–	7 833	7 833	7 833	10 794	11 366	11 923
% increase	4		–	–	–	–	–	37.8%	5.3%	4.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages					5 188	5 188	5 188	4 501	4 739	4 971
Pension and UIF Contributions								140	147	155
Medical Aid Contributions								27	28	30
Overtime								–	–	–
Performance Bonus								–	–	–
Motor Vehicle Allowance	3							–	–	–
Cellphone Allowance	3							–	–	–
Housing Allowances	3							5	5	5
Other benefits and allowances	3							398	420	440
Payments in lieu of leave								–	–	–
Long service awards								–	–	–
Post-retirement benefit obligations	6							–	–	–
Sub Total - Senior Managers of Municipality		–	–	–	5 188	5 188	5 188	5 071	5 340	5 601
% increase	4		–	–	–	–	–	(2.3%)	5.3%	4.9%
Other Municipal Staff										
Basic Salaries and Wages					108 208	108 760	108 760	117 825	124 070	130 149
Pension and UIF Contributions					19 690	20 191	20 191	21 359	22 491	23 593
Medical Aid Contributions					7 664	8 883	8 883	9 619	10 129	10 625
Overtime					3 154	6 069	6 069	8 048	8 474	8 889
Performance Bonus					–	–	–	–	–	–
Motor Vehicle Allowance	3				–	–	–	–	–	–
Cellphone Allowance	3				–	–	–	–	–	–
Housing Allowances	3				526	472	472	488	514	539
Other benefits and allowances	3				28 621	36 710	36 710	28 999	30 536	32 032
Payments in lieu of leave					–	–	–	–	–	–
Long service awards					625	645	645	631	665	697
Post-retirement benefit obligations	6				–	–	–	–	–	–
Sub Total - Other Municipal Staff		–	–	–	168 489	181 730	181 730	186 969	196 879	206 526
% increase	4		–	–	–	7.9%	–	2.9%	5.3%	4.9%
Total Parent Municipality		–	–	–	181 510	194 751	194 751	202 834	213 584	224 050
			–	–	–	7.3%	–	4.2%	5.3%	4.9%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	–	–	181 510	194 751	194 751	202 834	213 584	224 050
% increase	4		–	–	–	7.3%	–	4.2%	5.3%	4.9%
TOTAL MANAGERS AND STAFF	5,7	–	–	–	173 677	186 918	186 918	192 040	202 218	212 127

EC108 Kouga - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		392 653	105 538	142 528			640 720
Chief Whip			147 246	39 577	58 457			245 279
Executive Mayor			490 816	131 923	193 350			816 089
Deputy Executive Mayor								–
Executive Committee			1 472 449	395 769	674 399			2 542 617
Total for all other councillors			3 788 252	1 018 218	1 742 765			6 549 235
Total Councillors	8	–	**6 291 416**	**1 691 026**	**2 811 498**			**10 793 940**
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
								–
								–
								–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**6 291 416**	**1 691 026**	**2 811 498**	–		**10 793 940**

EC108 Kouga - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)							29			29
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3				7	29	1	7	29	1
Other Managers	7				4	2		4	2	
Professionals		–	–	–	*81*	*86*	*35*	*81*	*86*	*35*
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other					81	86	35	81	86	35
Technicians		–	–	–	*11*	*43*	*1*	*11*	*43*	*1*
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other					11	43	1	11	43	1
Clerks (Clerical and administrative)					126	267	20	126	267	20
Service and sales workers					19	18	11	19	18	11
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators					40	220	2	40	220	2
Elementary Occupations					232	260	299	232	260	299
TOTAL PERSONNEL NUMBERS	9	**–**	**–**	**–**	**520**	**925**	**398**	**520**	**925**	**398**
% increase					–	–	–	–	–	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

EC108 Kouga - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		16 691	11 127	12 518	12 518	11 127	11 127	11 127	12 518	13 909	8 346	9 736	8 346	139 092	146 464	153 641
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		26 213	17 475	19 659	19 659	17 475	17 475	17 475	19 659	21 844	13 106	15 291	611	205 943	216 858	227 484
Service charges - water revenue		6 299	4 199	4 724	4 724	4 199	4 199	4 199	4 724	5 249	3 149	3 674	3 149	52 490	55 272	57 980
Service charges - sanitation revenue		4 371	2 914	3 279	3 279	2 914	2 914	2 914	3 279	3 643	2 186	2 550	2 186	36 428	38 359	40 239
Service charges - refuse revenue		3 762	2 508	2 822	2 822	2 508	2 508	2 508	2 822	3 135	1 881	2 195	1 881	31 354	33 015	34 633
Service charges - other		1 280	854	960	960	854	854	854	960	1 067	640	747	640	10 671	11 236	11 787
Rental of facilities and equipment		38	25	28	28	25	25	25	28	32	19	22	19	316	333	349
Interest earned - external investments		82	55	61	61	55	55	55	61	68	41	48	41	683	719	754
Interest earned - outstanding debtors		546	364	410	410	364	364	364	410	455	273	319	273	4 551	4 792	5 027
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		243	162	183	183	162	162	162	183	203	122	142	122	2 029	2 137	2 241
Licences and permits		887	591	665	665	591	591	591	665	739	443	517	443	7 388	7 779	8 160
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		8 274	5 516	6 205	6 205	5 516	5 516	5 516	6 205	6 895	4 137	4 826	4 137	68 946	72 601	76 158
Other revenue		1 728	1 152	1 296	1 296	1 152	1 152	1 152	1 296	1 440	864	1 008	864	14 403	15 166	15 909
Gains on disposal of PPE													50 000	50 000	52 650	55 230
Total Revenue (excluding capital transfers and contribution		**70 415**	**46 943**	**52 811**	**52 811**	**46 943**	**46 943**	**46 943**	**52 811**	**58 679**	**35 207**	**41 075**	**72 712**	**624 292**	**657 380**	**689 591**
Expenditure By Type																
Employee related costs		23 045	15 363	15 363	15 363	13 443	19 204	13 443	17 284	21 124	11 522	13 443	13 443	192 040	202 218	212 127
Remuneration of councillors		1 295	864	864	864	756	1 079	756	971	1 187	648	756	756	10 794	11 366	11 923
Debt impairment		5 413	3 609	3 609	3 609	3 158	4 511	3 158	4 060	4 962	2 707	3 158	1 103	43 057	45 339	47 561
Depreciation & asset impairment		8 537	5 691	5 691	5 691	4 980	7 114	4 980	6 403	7 826	4 269	4 980	4 980	71 142	74 913	78 583
Finance charges		1 239	826	826	826	723	1 032	723	929	1 136	619	723	723	10 324	10 871	11 404
Bulk purchases		21 139	14 092	14 092	14 092	12 331	17 616	12 331	15 854	19 377	10 569	12 331	13 389	177 214	186 606	195 750
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		1 835	1 224	1 224	1 224	1 071	1 529	1 071	1 377	1 682	918	1 071	(3 389)	10 835	11 409	11 968
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		16 192	10 795	10 795	10 795	9 445	13 493	9 445	12 144	14 843	8 096	9 445	3 568	129 057	135 897	142 556
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**78 696**	**52 464**	**52 464**	**52 464**	**45 906**	**65 580**	**45 906**	**59 022**	**72 138**	**39 348**	**45 906**	**34 572**	**644 463**	**678 619**	**711 872**
Surplus/(Deficit)		**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(4 140)**	**(4 831)**	**38 139**	**(20 170)**	**(21 239)**	**(22 280)**
Transfers recognised - capital													–	–	–	–
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(4 140)**	**(4 831)**	**38 139**	**(20 170)**	**(21 239)**	**(22 280)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(4 140)**	**(4 831)**	**38 139**	**(20 170)**	**(21 239)**	**(22 280)**

EC108 Kouga - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		24 169	16 113	18 127	18 127	16 113	16 113	16 113	18 127	20 141	12 085	14 099	12 085	201 411	212 085	222 477
Vote 3 - Administration, Monitoring & Evaluation		0	0	0	0	0	0	0	0	0	0	0	50 000	50 003	52 653	55 233
Vote 4 - Led, Tourism & Creative Industries		715	477	536	536	477	477	477	536	596	357	417	357	5 957	6 272	6 580
Vote 5 - Infrastructure, Planning & Development		37 871	25 247	28 403	28 403	25 247	25 247	25 247	28 403	31 559	18 935	22 091	6 440	303 096	319 160	334 799
Vote 6 - Infrastructure, Planning & Development Continue		178	118	133	133	118	118	118	133	148	89	104	89	1 481	1 559	1 636
Vote 7 - Social Services		4 524	3 016	3 393	3 393	3 016	3 016	3 016	3 393	3 770	2 262	2 639	2 262	37 699	39 697	41 642
Vote 8 - Social Services Continue		2 958	1 972	2 218	2 218	1 972	1 972	1 972	2 218	2 465	1 479	1 725	1 479	24 647	25 953	27 225
Vote 9 -													–	–	–	–
Vote 10 -													–	–	–	–
Vote 11 -													–	–	–	–
Vote 12 -													–	–	–	–
Vote 13 -													–	–	–	–
Vote 14 -													–	–	–	–
Vote 15 -													–	–	–	–
Total Revenue by Vote		**70 415**	**46 943**	**52 811**	**52 811**	**46 943**	**46 943**	**46 943**	**52 811**	**58 679**	**35 207**	**41 075**	**72 712**	**624 292**	**657 380**	**689 591**
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		3 234	2 156	2 156	2 156	1 887	2 695	1 887	2 426	2 965	1 703	1 887	1 263	26 412	27 812	29 175
Vote 2 - Financial Services		10 485	6 990	6 990	6 990	6 116	8 737	6 116	7 864	9 611	5 585	6 116	12 644	94 245	99 240	104 103
Vote 3 - Administration, Monitoring & Evaluation		2 852	1 902	1 902	1 902	1 664	2 377	1 664	2 139	2 615	1 502	1 664	(715)	21 466	22 604	23 711
Vote 4 - Led, Tourism & Creative Industries		1 725	1 150	1 150	1 150	1 006	1 438	1 006	1 294	1 581	908	1 006	(60)	13 355	14 063	14 752
Vote 5 - Infrastructure, Planning & Development		44 395	29 597	29 597	29 597	25 897	36 996	25 897	33 297	40 696	23 297	25 897	14 150	359 314	378 358	396 897
Vote 6 - Infrastructure, Planning & Development Continue		2 287	1 525	1 525	1 525	1 334	1 906	1 334	1 716	2 097	1 204	1 334	651	18 439	19 416	20 367
Vote 7 - Social Services		5 555	3 703	3 703	3 703	3 240	4 629	3 240	4 166	5 092	2 918	3 240	1 519	44 711	47 080	49 387
Vote 8 - Social Services Continue		8 161	5 441	5 441	5 441	4 761	6 801	4 761	6 121	7 481	4 297	4 761	3 054	66 521	70 047	73 479
Vote 9 -													–	–	–	–
Vote 10 -													–	–	–	–
Vote 11 -													–	–	–	–
Vote 12 -													–	–	–	–
Vote 13 -													–	–	–	–
Vote 14 -													–	–	–	–
Vote 15 -													–	–	–	–
Total Expenditure by Vote		**78 696**	**52 464**	**52 464**	**52 464**	**45 906**	**65 580**	**45 906**	**59 022**	**72 138**	**41 415**	**45 906**	**32 506**	**644 463**	**678 619**	**711 872**
Surplus/(Deficit) before assoc.		**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(6 207)**	**(4 831)**	**40 206**	**(20 170)**	**(21 239)**	**(22 280)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	**1**	**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(6 207)**	**(4 831)**	**40 206**	**(20 170)**	**(21 239)**	**(22 280)**

EC108 Kouga - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
Governance and administration		**24 205**	**16 137**	**18 154**	**18 154**	**16 137**	**16 137**	**16 137**	**18 154**	**20 171**	**12 103**	**14 120**	**62 103**	**251 711**	**265 052**	**278 040**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		24 169	16 113	18 127	18 127	16 113	16 113	16 113	18 127	20 141	12 085	14 099	12 085	201 411	212 085	222 477
Corporate services		36	24	27	27	24	24	24	27	30	18	21	50 018	50 301	52 967	55 562
Community and public safety		**2 215**	**1 476**	**1 661**	**1 661**	**1 476**	**1 476**	**1 476**	**1 661**	**1 846**	**1 107**	**1 292**	**1 107**	**18 456**	**19 434**	**20 386**
Community and social services		852	568	639	639	568	568	568	639	710	426	497	426	7 103	7 480	7 846
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public safety		1 362	908	1 022	1 022	908	908	908	1 022	1 135	681	795	681	11 352	11 954	12 540
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 349**	**2 233**	**2 512**	**2 512**	**2 233**	**2 233**	**2 233**	**2 512**	**2 791**	**1 675**	**1 954**	**1 675**	**27 911**	**29 390**	**30 830**
Planning and development		1 844	1 229	1 383	1 383	1 229	1 229	1 229	1 383	1 537	922	1 076	922	15 366	16 181	16 973
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		1 505	1 004	1 129	1 129	1 004	1 004	1 004	1 129	1 254	753	878	753	12 545	13 210	13 857
Trading services		**40 645**	**27 097**	**30 484**	**30 484**	**27 097**	**27 097**	**27 097**	**30 484**	**33 871**	**20 323**	**23 710**	**7 827**	**326 214**	**343 504**	**360 335**
Electricity		26 213	17 475	19 659	19 659	17 475	17 475	17 475	19 659	21 844	13 106	15 291	611	205 943	216 858	227 484
Water		6 299	4 199	4 724	4 724	4 199	4 199	4 199	4 724	5 249	3 149	3 674	3 149	52 490	55 272	57 980
Waste water management		4 371	2 914	3 279	3 279	2 914	2 914	2 914	3 279	3 643	2 186	2 550	2 186	36 428	38 359	40 239
Waste management		3 762	2 508	2 822	2 822	2 508	2 508	2 508	2 822	3 135	1 881	2 195	1 881	31 354	33 015	34 633
Other													–	–	–	–
Total Revenue - Standard		**70 415**	**46 943**	**52 811**	**52 811**	**46 943**	**46 943**	**46 943**	**52 811**	**58 679**	**35 207**	**41 075**	**72 712**	**624 292**	**657 380**	**689 591**
Expenditure - Standard																
Governance and administration		**17 444**	**11 629**	**11 629**	**11 629**	**10 176**	**14 537**	**10 176**	**13 083**	**15 990**	**8 722**	**10 176**	**14 184**	**149 377**	**157 294**	**165 001**
Executive and council		3 234	2 156	2 156	2 156	1 887	2 695	1 887	2 426	2 965	1 617	1 887	1 348	26 412	27 812	29 175
Budget and treasury office		9 934	6 623	6 623	6 623	5 795	8 278	5 795	7 451	9 106	4 967	5 795	12 778	89 767	94 524	99 156
Corporate services		4 276	2 851	2 851	2 851	2 494	3 563	2 494	3 207	3 920	2 138	2 494	58	33 198	34 958	36 671
Community and public safety		**9 247**	**6 165**	**6 165**	**6 165**	**5 394**	**7 706**	**5 394**	**6 935**	**8 477**	**4 624**	**5 394**	**3 513**	**75 179**	**79 163**	**83 042**
Community and social services		4 897	3 265	3 265	3 265	2 857	4 081	2 857	3 673	4 489	2 449	2 857	2 024	39 979	42 098	44 160
Sport and recreation		125	83	83	83	73	104	73	94	115	63	73	73	1 043	1 099	1 152
Public safety		3 666	2 444	2 444	2 444	2 138	3 055	2 138	2 749	3 360	1 833	2 138	1 172	29 580	31 148	32 675
Housing		559	373	373	373	326	466	326	419	512	279	326	244	4 576	4 819	5 055
Health													–	–	–	–
Economic and environmental services		**12 183**	**8 122**	**8 122**	**8 122**	**7 107**	**10 152**	**7 107**	**9 137**	**11 167**	**6 091**	**7 107**	**3 155**	**97 571**	**102 742**	**107 777**
Planning and development		10 661	7 107	7 107	7 107	6 219	8 884	6 219	7 996	9 772	5 330	6 219	2 540	85 161	89 674	94 068
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		1 522	1 015	1 015	1 015	888	1 268	888	1 141	1 395	761	888	615	12 410	13 068	13 709
Trading services		**39 821**	**26 548**	**26 548**	**26 548**	**23 229**	**33 185**	**23 229**	**29 866**	**36 503**	**19 911**	**23 229**	**13 720**	**322 336**	**339 420**	**356 052**
Electricity		25 037	16 691	16 691	16 691	14 605	20 864	14 605	18 778	22 950	12 518	14 605	8 763	202 798	213 546	224 010
Water		6 875	4 583	4 583	4 583	4 010	5 729	4 010	5 156	6 302	3 437	4 010	3 074	56 355	59 342	62 250
Waste water management		4 254	2 836	2 836	2 836	2 481	3 545	2 481	3 190	3 899	2 127	2 481	818	33 785	35 576	37 319
Waste management		3 656	2 437	2 437	2 437	2 133	3 047	2 133	2 742	3 351	1 828	2 133	1 064	29 398	30 956	32 473
Other													–	–	–	–
Total Expenditure - Standard		**78 696**	**52 464**	**52 464**	**52 464**	**45 906**	**65 580**	**45 906**	**59 022**	**72 138**	**39 348**	**45 906**	**34 572**	**644 463**	**678 619**	**711 872**
Surplus/(Deficit) before assoc.		**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(4 140)**	**(4 831)**	**38 139**	**(20 170)**	**(21 239)**	**(22 280)**
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**(8 281)**	**(5 521)**	**347**	**347**	**1 037**	**(18 637)**	**1 037**	**(6 211)**	**(13 459)**	**(4 140)**	**(4 831)**	**38 139**	**(20 170)**	**(21 239)**	**(22 280)**

EC108 Kouga - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure ***to be appropriated***	1															
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	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure ***to be appropriated***																
Vote 1 - Executive & Council													–	–	–	–
Vote 2 - Financial Services			19	46	46	29	66	19	15				(29)	213	–	–
Vote 3 - Administration, Monitoring & Evaluation			100	238	238	150	338	100	75				(1 238)	–	–	–
Vote 4 - Led, Tourism & Creative Industries			2	6	6	4	8	2	2				(10)	20	–	–
Vote 5 - Infrastructure, Planning & Development			2 181	5 181	5 181	3 272	7 362	2 181	1 636				31 263	58 258	24 086	25 267
Vote 6 - Infrastructure, Planning & Development Continue			8	19	19	12	27	8	6				17 981	18 080	–	–
Vote 7 - Social Services			7	17	17	11	24	7	5				1	90	–	–
Vote 8 - Social Services Continue			349	829	829	524	1 179	349	262				1 044	5 365	4 251	4 459
Vote 9 -													–	–	–	–
Vote 10 -													–	–	–	–
Vote 11 -													–	–	–	–
Vote 12 -													–	–	–	–
Vote 13 -													–	–	–	–
Vote 14 -													–	–	–	–
Vote 15 -													–	–	–	–
Capital single-year expenditure sub-total	2	–	**2 668**	**6 336**	**6 336**	**4 002**	**9 004**	**2 668**	**2 001**	–	–	–	**49 012**	**82 026**	**28 337**	**29 725**
Total Capital Expenditure	2	–	**2 668**	**6 336**	**6 336**	**4 002**	**9 004**	**2 668**	**2 001**	–	–	–	**49 012**	**82 026**	**28 337**	**29 725**

EC108 Kouga - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration		–	**119**	**284**	**284**	**179**	**403**	**119**	**90**	–	–	–	**16 734**	**18 213**	–	–
Executive and council													–	–	–	–
Budget and treasury office			19	46	46	29	66	19	15				(29)	213	–	–
Corporate services			100	238	238	150	338	100	75				16 763	18 000	–	–
Community and public safety		–	**356**	**847**	**847**	**535**	**1 203**	**356**	**267**	–	–	–	**1 065**	**5 475**	**4 251**	**4 459**
Community and social services			7	17	17	11	24	7	5				1	90	–	–
Sport and recreation			323	767	767	484	1 090	323	242				1 040	5 037	4 251	4 459
Public safety			26	62	62	39	89	26	20				3	329	–	–
Housing													20	20	–	–
Health													–	–	–	–
Economic and environmental services		–	**26**	**62**	**62**	**39**	**87**	**26**	**19**	–	–	–	**16 343**	**16 664**	–	–
Planning and development			26	62	62	39	87	26	19				16 343	16 664	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		–	**2 166**	**5 144**	**5 144**	**3 249**	**7 310**	**2 166**	**1 624**	–	–	–	**14 871**	**41 674**	**24 086**	**25 267**
Electricity			336	798	798	504	1 134	336	252				11 642	15 800	–	–
Water			990	2 351	2 351	1 485	3 341	990	742				3 124	15 374	16 189	16 982
Waste water management			840	1 995	1 995	1 260	2 835	840	630				105	10 500	7 898	8 284
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	–	**2 668**	**6 336**	**6 336**	**4 002**	**9 004**	**2 668**	**2 001**	–	–	–	**49 012**	**82 026**	**28 337**	**29 725**

EC108 Kouga - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	9 635	6 423	7 226	7 226	6 423	6 423	6 423	7 226	8 029	4 818	5 620	4 818	80 293	84 548	88 691
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	26 213	17 475	19 659	19 659	17 475	17 475	17 475	19 659	21 844	13 106	15 291	13 106	218 439	230 016	241 287
Service charges - water revenue	6 299	4 199	4 724	4 724	4 199	4 199	4 199	4 724	5 249	3 149	3 674	3 149	52 490	55 272	57 980
Service charges - sanitation revenue	4 371	2 914	3 279	3 279	2 914	2 914	2 914	3 279	3 643	2 186	2 550	2 186	36 428	38 359	40 239
Service charges - refuse revenue	3 762	2 508	2 822	2 822	2 508	2 508	2 508	2 822	3 135	1 881	2 195	1 881	31 354	33 015	34 633
Service charges - other	1 280	854	960	960	854	854	854	960	1 067	640	747	640	10 671	11 236	11 787
Rental of facilities and equipment	38	25	28	28	25	25	25	28	32	19	22	19	316	333	349
Interest earned - external investments	82	55	61	61	55	55	55	61	68	41	48	41	683	719	754
Interest earned - outstanding debtors	546	364	410	410	364	364	364	410	455	273	319	273	4 551	4 792	5 027
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–		–	–
Fines	243	162	183	183	162	162	162	183	203	122	142	122	2 029	2 137	2 241
Licences and permits	887	591	665	665	591	591	591	665	739	443	517	443	7 388	7 779	8 160
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	8 274	5 516	6 205	6 205	5 516	5 516	5 516	6 205	6 895	4 137	4 826	4 137	68 946	59 113	64 358
Other revenue	1 728	1 152	1 296	1 296	1 152	1 152	1 152	1 296	1 440	864	1 008	864	14 403	15 166	15 909
Cash Receipts by Source	**63 359**	**42 239**	**47 519**	**47 519**	**42 239**	**42 239**	**42 239**	**47 519**	**52 799**	**31 679**	**36 959**	**31 679**	**527 988**	**542 484**	**571 415**
Other Cash Flows by Source															
Transfer receipts - capital	3 733	2 489	2 800	2 800	2 489	2 489	2 489	2 800	3 111	1 867	2 178	1 867	31 111	31 358	34 139
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**67 092**	**44 728**	**50 319**	**50 319**	**44 728**	**44 728**	**44 728**	**50 319**	**55 910**	**33 546**	**39 137**	**33 546**	**559 099**	**573 842**	**605 554**
Cash Payments by Type															
Employee related costs	23 045	15 363	15 363	15 363	13 443	19 204	13 443	17 284	21 124	11 522	13 443	13 443	192 040	202 218	212 127
Remuneration of councillors	1 295	864	864	864	756	1 079	756	971	1 187	648	756	756	10 794	11 366	11 923
Finance charges	1 239	826	826	826	723	1 032	723	929	1 136	619	723	723	10 324	10 871	11 404
Bulk purchases - Electricity	18 619	12 412	12 412	12 412	10 861	15 516	10 861	13 964	17 067	9 309	10 861	10 861	155 155	163 378	171 384
Bulk purchases - Water & Sewer	2 520	1 680	1 680	1 680	1 470	2 100	1 470	1 890	2 310	1 260	1 470	1 470	21 000	22 113	23 197
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	3 370	2 247	2 247	2 247	1 966	2 808	1 966	2 527	3 089	1 685	1 966	1 966	28 082	29 570	31 019
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–			
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–			
Other expenditure	13 003	8 669	8 669	8 669	7 585	10 836	7 585	9 752	11 919	6 501	7 585	7 585	108 358	99 211	107 525
Cash Payments by Type	**63 090**	**42 060**	**42 060**	**42 060**	**36 803**	**52 575**	**36 803**	**47 318**	**57 833**	**31 545**	**36 803**	**36 803**	**525 752**	**538 727**	**568 578**
Other Cash Flows/Payments by Type															
Capital assets	4 002	2 668	2 668	2 668	2 334	3 335	2 334	3 001	3 668	2 001	2 334	2 334	33 347	35 114	36 975
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**67 092**	**44 728**	**44 728**	**44 728**	**39 137**	**55 910**	**39 137**	**50 319**	**61 501**	**33 546**	**39 137**	**39 137**	**559 099**	**573 842**	**605 553**
NET INCREASE/(DECREASE) IN CASH HELD	**(0)**	**(0)**	**5 591**	**5 591**	**5 591**	**(11 182)**	**5 591**	**(0)**	**(5 591)**	**(0)**	**(0)**	**(5 591)**	**(0)**	**0**	**0**
Cash/cash equivalents at the month/year begin:		(0)	(0)	5 591	11 182	16 773	5 591	11 182	11 182	5 591	5 591	5 591	–	(0)	0
Cash/cash equivalents at the month/year end:	(0)	(0)	5 591	11 182	16 773	5 591	11 182	11 182	5 591	5 591	5 591	(0)	(0)	0	0

EC108 Kouga - NOT REQUIRED - municipality does not have entities

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R million		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
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

EC108 Kouga - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SA34a Capital expenditure on new assets by asset class

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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	35 007	37 078	37 078	58 074	24 086	25 267
Infrastructure - Road transport		–	–	–	–	–	–	16 400	–	–
Roads, Pavements & Bridges								16 400		
Storm water										
Infrastructure - Electricity		–	–	–	8 500	10 571	10 571	15 800	–	–
Generation										
Transmission & Reticulation					8 500	10 571	10 571	15 800	–	–
Street Lighting										
Infrastructure - Water		–	–	–	5 000	2 824	2 824	15 374	16 189	16 982
Dams & Reservoirs										
Water purification										
Reticulation					5 000	2 824	2 824	15 374	16 189	16 982
Infrastructure - Sanitation		–	–	–	21 507	23 682	23 682	10 500	7 898	8 284
Reticulation					21 507	23 682	23 682	10 500	7 898	8 284
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	23 365	4 251	4 459
Parks & gardens										
Sportsfields & stadia								5 037	4 251	4 459
Swimming pools										
Community halls								18 000		
Libraries										
Recreational facilities										
Fire, safety & emergency								329	–	–
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	–	–	–	587	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment								474	–	–
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings								113	–	–
Other Land										
Surplus Assets - (Investment or Inventory)										
Other								–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	–	–	–	35 007	37 078	37 078	82 026	28 337	29 725

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

EC108 Kouga - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	–	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
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%*

EC108 Kouga - Supporting Table SA34c Repairs and maintenance expenditure by asset class

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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**–**	**–**	**–**	**23 728**	**21 628**	**21 628**	**26 068**	**27 449**	**28 794**
Infrastructure - Road transport		–	–	–	4 026	4 026	4 026	4 540	4 781	5 015
Roads, Pavements & Bridges					3 354	3 354	3 354	3 840	4 043	4 242
Storm water					672	672	672	700	737	773
Infrastructure - Electricity		–	–	–	9 222	7 122	7 122	12 015	12 652	13 272
Generation					–	–	–	–	–	–
Transmission & Reticulation					9 115	7 015	7 015	10 975	11 557	12 123
Street Lighting					107	107	107	1 040	1 095	1 149
Infrastructure - Water		–	–	–	5 231	5 231	5 231	4 625	4 870	5 109
Dams & Reservoirs					1 596	1 596	1 596	1 825	1 922	2 016
Water purification					–	–	–	–	–	–
Reticulation					3 635	3 635	3 635	2 800	2 948	3 093
Infrastructure - Sanitation		–	–	–	3 644	3 644	3 644	3 250	3 422	3 590
Reticulation					2 728	2 728	2 728	2 000	2 106	2 209
Sewerage purification					916	916	916	1 250	1 316	1 381
Infrastructure - Other		–	–	–	1 604	1 604	1 604	1 637	1 724	1 809
Waste Management					210	210	210	1 218	1 283	1 345
Transportation	2				–	–	–	–	–	–
Gas					–	–	–	–	–	–
Other	3				1 394	1 394	1 394	419	442	463
Community		**–**	**–**	**–**	**4 152**	**4 152**	**4 152**	**3 885**	**4 091**	**4 292**
Parks & gardens					–	–	–	–	–	–
Sportsfields & stadia					151	151	151	50	53	55
Swimming pools					67	67	67	71	75	79
Community halls					–	–	–	–	–	–
Libraries					–	–	–	–	–	–
Recreational facilities					50	50	50	103	109	114
Fire, safety & emergency					39	39	39	40	42	44
Security and policing					126	126	126	143	151	158
Buses	7				–	–	–	–	–	–
Clinics					–	–	–	–	–	–
Museums & Art Galleries					–	–	–	–	–	–
Cemeteries					–	–	–	–	–	–
Social rental housing	8				–	–	–	–	–	–
Other					3 718	3 718	3 718	3 477	3 662	3 841
Heritage assets		–	–	–	2 627	2 627	2 627	1 722	1 813	1 902
Buildings					**2 627**	**2 627**	**2 627**	**1 722**	**1 813**	**1 902**
Other	9							**–**	**–**	**–**
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development					–	–	–	–	–	–
Other								–	–	–
Other assets		**–**	**–**	**–**	**9 731**	**9 731**	**9 731**	**9 326**	**9 820**	**10 301**
General vehicles					6 615	6 615	6 615	6 667	7 020	7 364
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment					2 374	2 374	2 374	1 912	2 013	2 112
Computers - hardware/equipment					–	–	–	–	–	–
Furniture and other office equipment					742	742	742	709	747	783
Abattoirs					–	–	–	–	–	–
Markets					–	–	–	–	–	–
Civic Land and Buildings					–	–	–	–	–	–
Other Buildings					–	–	–	–	–	–
Other Land					–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)					–	–	–	–	–	–
Other								38	40	42
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	85	85	85	19	20	21
Computers - software & programming					85	85	85	–	–	–
Computer software					–	–	–	19	20	21
Total Repairs and Maintenance Expenditure	1	**–**	**–**	**–**	**40 323**	**38 223**	**38 223**	**41 020**	**43 194**	**45 310**
Specialised vehicles		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*115.2%*	*103.1%*	*103.1%*	*50.0%*	*152.4%*	*152.4%*
R&M as % Operating Expenditure		*0.0%*	*0.0%*	*0.0%*	*7.7%*	*6.4%*	*6.4%*	*6.4%*	*6.4%*	*6.4%*

EC108 Kouga - Supporting Table SA34d Depreciation by asset class

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
Depreciation by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Depreciation	1	–	–	–	–	–	–	–	–	–

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

EC108 Kouga - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - Executive & Council		–	–	–				
Vote 2 - Financial Services		213	–	–				
Vote 3 - Administration, Monitoring & Evaluation		–	–	–				
Vote 4 - Led, Tourism & Creative Industries		20	–	–				
Vote 5 - Infrastructure, Planning & Development		58 258	24 086	25 267				
Vote 6 - Infrastructure, Planning & Development Continue		18 080	–	–				
Vote 7 - Social Services		90	–	–				
Vote 8 - Social Services Continue		5 365	4 251	4 459				
Vote 9 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**82 026**	**28 337**	**29 725**	**–**	**–**	**–**	**–**
Future operational costs by vote	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 -								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**82 026**	**28 337**	**29 725**	**–**	**–**	**–**	**–**

EC108 Kouga - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Vote 1 - Executive & Council																
Vote 2 - Financial Services					Yes	*Other*	*Furniture and other office equipment*					213				
Vote 3 - Administration, Monitoring & Evaluation																
Vote 4 - Led, Tourism & Creative Industries					Yes	*Other*	*Furniture and other office equipment*					20				
Vote 5 - Infrastructure, Planning & Development					Yes	*Infrastructure - Other*	*Transmission & Reticulation*				37 078	58 258	28 337	29 725		
Vote 6 - Infrastructure, Planning & Development Continue					Yes	*Infrastructure - Other*	*Roads, Pavements & Bridges*					18 080				
Vote 7 - Social Services					Yes	*Community*	*Recreational facilities*					90				
Vote 8 - Social Services Continue					Yes	*Community*	*Sportsfields & stadia*					5 365				
Parent Capital expenditure	1											**82 026**	**28 337**	**29 725**		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										**–**	**–**	**–**	**–**	**–**		
Total Capital expenditure										**–**	**37 078**	**82 026**	**28 337**	**29 725**		

EC108 Kouga - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2012/13 Original Budget	Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												