Municipal annual budgets and MTREF & supporting tables

Version 2.8

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: Budget Year: 2016/17

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions	Important documents which provide essential assistance	
Showing / Hiding Columns	MFMA Budget Circulars	Click to view
	MBRR Budget Formats Guide	Click to view
	Dummy Budget Guide	Click to view
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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive & Council	**Vote 1**	**Executive & Council**	
Vote 2 - Financial Services	1.1	Council	1.1 - Council
Vote 3 - Administration, Monitoring & Evaluation	1.2	MM: Risk Management	1.2 - MM: Risk Management
Vote 4 - Led, Tourism & Creative Industries	1.3	Executive Mayor	1.3 - Executive Mayor
Vote 5 - Infrastructure, Planning & Development 1	1.4	Executive Mayor: Secretariate	1.4 - Executive Mayor: Secretariate
Vote 6 - Infrastructure, Planning & Development 2	1.5	Muninicipal Manager	1.5 - Muninicipal Manager
Vote 7 - Social Services 1	1.6	MM: Media	1.6 - MM: Media
Vote 8 - Social Services 2	1.7	MM: Secretariate	1.7 - MM: Secretariate
Vote 9 - Social Services 3	1.8		
Vote 10 - [NAME OF VOTE 10]	1.9		
Vote 11 - [NAME OF VOTE 11]	1.10		
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**Financial Services**	
Vote 13 - [NAME OF VOTE 13]	2.1	Finance: Assessment Rates	2.1 - Finance: Assessment Rates
Vote 14 - [NAME OF VOTE 14]	2.2	Finance: CFO	2.2 - Finance: CFO
Vote 15 - [NAME OF VOTE 15]	2.3	Finance: Budget & Financial Reporting	2.3 - Finance: Budget & Financial Reporting
	2.4	Finance: Expenditure	2.4 - Finance: Expenditure
	2.5	Finance: Revenue	2.5 - Finance: Revenue
	2.6	Finance: IT	2.6 - Finance: IT
	2.7	Finance: Secretariate	2.7 - Finance: Secretariate
	2.8	Finance: Asset & Fleet Management	2.8 - Finance: Asset & Fleet Management
	2.9	Finance: Stores	2.9 - Finance: Stores
	2.10	Finance: SCM	2.10 - Finance: SCM
	Vote 3	**Administration, Monitoring & Evaluation**	
	3.1	Corporate Services: Director	3.1 - Corporate Services: Director
	3.2	Corporate Services	3.2 - Corporate Services
	3.3	Human Resources	3.3 - Human Resources
	3.4	Skills Development	3.4 - Skills Development
	3.5		
	3.6		
	3.7		
	3.8		
	3.9		
	3.10		
	Vote 4	**Led, Tourism & Creative Industries**	
	4.1	Economic Development: General	4.1 - Economic Development: General
	4.2	Economic Development: Agriculture	4.2 - Economic Development: Agriculture
	4.3	Economic Development: Business	4.3 - Economic Development: Business
	4.4	Economic Development: Tourism	4.4 - Economic Development: Tourism
	4.5	Strategic Services: Director	4.5 - Strategic Services: Director
	4.6	Strategic Services: Secretariate	4.6 - Strategic Services: Secretariate
	4.7	IDP/LED	4.7 - IDP/LED
	4.8	Kouga Cultural Centre	4.8 - Kouga Cultural Centre
	4.9	MM: PMS	4.9 - MM: PMS
	4.10		
	Vote 5	**Infrastructure, Planning & Development 1**	
	5.1	Building & Property	5.1 - Building & Property
	5.2	Electricity	5.2 - Electricity
	5.3	Engineering	5.3 - Engineering
	5.4	Housing Services	5.4 - Housing Services
	5.5	Mechanical Workshop	5.5 - Mechanical Workshop
	5.6	Technical Services: Director	5.6 - Technical Services: Director
	5.7	Technical Services: Secretariate	5.7 - Technical Services: Secretariate
	5.8	Mig Administration Unit	5.8 - Mig Administration Unit
	5.9	Planning & Development	5.9 - Planning & Development
	5.10	Public Works	5.10 - Public Works
	Vote 6	**Infrastructure, Planning & Development 2**	
	6.1	Sanitation	6.1 - Sanitation
	6.2	Sewerage	6.2 - Sewerage
	6.3	Water	6.3 - Water
	6.4		
	6.5		
	6.6		
	6.7		
	6.8		
	6.9		
	6.10		
	Vote 7	**Social Services 1**	
	7.1	Beach	7.1 - Beach
	7.2	Blue Flag	7.2 - Blue Flag
	7.3	Caravan Parks	7.3 - Caravan Parks
	7.4	Cemeteries	7.4 - Cemeteries
	7.5	Community Services	7.5 - Community Services
	7.6	Disaster Management	7.6 - Disaster Management
	7.7	Environmental Health	7.7 - Environmental Health
	7.8	Fire Services	7.8 - Fire Services
	7.9	Libraries	7.9 - Libraries
	7.10	Museum	7.10 - Museum
	Vote 8	**Social Services 2**	
	8.1	National Traffic	8.1 - National Traffic
	8.2	Nature Reserves	8.2 - Nature Reserves
	8.3	Parks & Open Space	8.3 - Parks & Open Space
	8.4	Protection Services	8.4 - Protection Services
	8.5	Refuse Removal	8.5 - Refuse Removal
	8.6	Envornmental Management Fee	8.6 - Envornmental Management Fee
	8.7	Social Development	8.7 - Social Development
	8.8	Community & Social Services: Director	8.8 - Community & Social Services: Director
	8.9	Sport & Recreation	8.9 - Sport & Recreation
	8.10	Water Ways	8.10 - Water Ways
	Vote 9	**Social Services 3**	
	9.1	Occupational Health and Safety	9.1 - Occupational Health and Safety
	9.2	[Name of sub-vote]	
	9.3	[Name of sub-vote]	
	9.4	[Name of sub-vote]	
	9.5	[Name of sub-vote]	
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	

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	6330
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	042 200 8606

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	Magdelene Dlomo	Name	
Telephone number	042 200 2106	Telephone number	
Cell number	083 605 9413	Cell number	
Fax number	086 576 4770	Fax number	
E-mail address	mdlomo@kouga.gov.za	E-mail address	
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	Daphne Kettledas	Name	Carien Hayward
Telephone number	042 200 2101	Telephone number	422 002 101
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
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 2103	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	Selwyn Thys	Name	Leonie Jeggels
Telephone number	042 200 2105	Telephone number	042 200 2105
Cell number	082 668 8100	Cell number	073 048 0167
Fax number	042 200 8506	Fax number	086 529 7923
E-mail address	sthys@kouga.gov.za	E-mail address	ljeggels@kouga.gov.za

Official responsible for submitting financial information	
Name	Shukree Abrahams
Telephone number	042 200 8503
Cell number	083 265 4372
Fax number	
E-mail address	sabrahams@kouga.gov.za
Official responsible for submitting financial information	
Name	Zandisile Gongqoba
Telephone number	042 200 2166
Cell number	073 456 7742
Fax number	
E-mail address	zgongqoba@kouga.gov.za
Official responsible for submitting financial information	
Name	Julius Hammond
Telephone number	042 200 8542
Cell number	079 352 2550
Fax number	
E-mail address	jhammond@kouga.gov.za

EC108 Kouga - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	**113 455**	128 563	128 580	146 960	136 786	136 786	136 786	148 563	157 774	167 083
Service charges	262 120	291 078	301 052	368 095	335 215	335 215	335 215	356 824	378 947	401 305
Investment revenue	1 236	1 709	2 430	2 078	2 984	2 984	2 984	3 000	3 186	3 374
Transfers recognised - operational	59 924	66 305	77 583	92 151	91 083	91 083	91 083	99 911	111 502	122 578
Other own revenue	28 112	30 958	33 407	29 456	23 555	23 555	23 555	29 632	31 469	33 326
Total Revenue (excluding capital transfers and contributions)	464 848	518 613	543 052	638 741	589 623	589 623	589 623	637 931	682 878	727 666
Employee costs	193 299	208 085	212 826	212 437	217 587	217 587	217 587	233 201	247 660	262 272
Remuneration of councillors	8 594	9 025	9 757	11 678	10 283	10 283	10 283	11 004	11 686	12 376
Depreciation & asset impairment	81 466	80 000	81 944	80 714	80 714	80 714	80 714	83 123	88 277	93 485
Finance charges	22 090	13 356	7 131	16 112	5 555	5 555	5 555	4 463	3 786	3 028
Materials and bulk purchases	162 290	168 847	170 528	200 868	224 740	224 740	224 740	243 393	257 921	273 138
Transfers and grants	–	–	–	–	–	–	–	580	616	652
Other expenditure	78 167	109 911	96 669	167 435	104 886	104 886	104 886	110 068	115 637	122 614
Total Expenditure	545 906	589 224	578 855	689 244	643 764	643 764	643 764	685 833	725 582	767 566
Surplus/(Deficit)	(81 059)	(70 611)	(35 803)	(50 504)	(54 141)	(54 141)	(54 141)	(47 902)	(42 704)	(39 900)
Transfers recognised - capital	34 897	20 032	127 028	–	80 800	80 800	80 800	44 720	40 840	47 457
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(46 161)	(50 579)	91 225	(50 504)	26 659	26 659	26 659	(3 182)	(1 864)	7 557
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(46 161)	(50 579)	91 225	(50 504)	26 659	26 659	26 659	(3 182)	(1 864)	7 557
Capital expenditure & funds sources										
Capital expenditure	**29 233**	18 261	116 735	63 570	104 506	104 506	104 506	67 975	49 420	55 457
Transfers recognised - capital	**28 765**	16 816	110 055	33 360	80 800	80 800	80 800	44 720	40 840	47 457
Public contributions & donations	**–**	–	–	–	–	–	–	–	–	–
Borrowing	**–**	–	–	–	–	–	–	–	–	–
Internally generated funds	**468**	1 445	6 680	30 210	23 706	23 706	23 706	23 255	8 580	8 000
Total sources of capital funds	**29 233**	18 261	116 735	63 570	104 506	104 506	104 506	67 975	49 420	55 457
Financial position										
Total current assets	**99 236**	99 124	123 256	86 234	119 730	119 730	119 730	129 951	165 820	210 375
Total non current assets	**2 482 778**	2 420 758	2 452 493	2 649 759	2 476 713	2 476 713	2 476 713	2 717 831	2 673 948	2 606 756
Total current liabilities	**183 325**	181 991	143 818	144 257	143 732	143 732	143 732	140 740	148 923	157 254
Total non current liabilities	**171 692**	157 977	160 792	159 543	148 325	148 325	148 325	137 395	132 971	127 843
Community wealth/Equity	**2 226 996**	2 179 914	2 271 139	2 432 193	2 304 386	2 304 386	2 304 386	2 569 647	2 557 873	2 532 035
Cash flows										
Net cash from (used) operating	**35 261**	43 413	144 279	63 570	107 372	107 372	107 372	79 941	86 413	101 042
Net cash from (used) investing	**(29 004)**	(17 026)	(116 484)	(63 570)	(104 506)	(104 506)	(104 506)	(67 975)	(49 420)	(55 457)
Net cash from (used) financing	**(4 145)**	(16 028)	(16 864)	–	(15 456)	(15 456)	(15 456)	(7 303)	(7 213)	(7 182)
Cash/cash equivalents at the year end	**18 391**	28 751	39 682	(0)	27 092	27 092	27 092	31 755	61 535	99 938
Cash backing/surplus reconciliation										
Cash and investments available	**18 391**	28 751	39 682	10 000	27 092	27 092	27 092	31 755	61 535	99 938
Application of cash and investments	**51 854**	57 176	22 642	46 065	13 631	13 631	13 631	9 621	10 261	10 908
Balance - surplus (shortfall)	**(33 463)**	(28 425)	17 040	(36 065)	13 461	13 461	13 461	22 134	51 274	89 031
Asset management										
Asset register summary (WDV)	**2 482 441**	2 420 570	2 452 322	2 649 567	2 414 736	2 414 736	2 717 718	2 717 718	2 673 875	2 606 723
Depreciation & asset impairment	**81 466**	80 000	81 944	80 714	80 714	80 714	83 123	83 123	88 277	93 485
Renewal of Existing Assets	**–**	–	–	–	–	–	–	19 001	29 498	30 834
Repairs and Maintenance	**19 199**	22 431	26 507	40 195	35 105	35 105	35 999	35 999	37 668	39 891
Free services										
Cost of Free Basic Services provided	**–**	–	30	19 160	19 160	19 160	31	31	32	32
Revenue cost of free services provided	**–**	–	–	18 179	18 179	18 179	18 179	18 179	19 306	20 310
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	4	4	4	5	5	5	4	4	4	4
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	16	16	16	–	–	–	–

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		**175 919**	**202 998**	**210 531**	**241 451**	**227 398**	**227 398**	**249 403**	**271 497**	**292 142**
Executive and council		2	4	468	–	100	100	–	–	–
Budget and treasury office		174 171	202 111	209 162	240 876	226 518	226 518	248 308	270 333	290 910
Corporate services		1 746	883	900	575	780	780	1 096	1 164	1 232
Community and public safety		**15 863**	**13 815**	**15 398**	**20 413**	**18 261**	**18 261**	**23 671**	**25 051**	**26 380**
Community and social services		5 961	5 343	6 264	8 829	8 135	8 135	8 577	8 984	9 395
Sport and recreation		0	2	4	669	13	13	4 321	4 626	4 869
Public safety		9 902	8 470	9 130	10 914	10 113	10 113	10 773	11 441	12 116
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**(12 767)**	**(14 881)**	**(23 688)**	**21 471**	**18 804**	**18 804**	**21 114**	**21 325**	**26 063**
Planning and development		5 667	7 323	4 364	7 014	4 347	4 347	5 881	5 148	8 931
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		(18 434)	(22 204)	(28 052)	14 457	14 456	14 456	15 233	16 178	17 132
Trading services		**320 731**	**336 713**	**467 839**	**355 406**	**405 960**	**405 960**	**388 462**	**405 845**	**430 538**
Electricity		201 005	217 924	220 038	232 429	217 875	217 875	236 147	254 416	273 837
Water		23 641	29 051	116 332	54 836	98 404	98 404	58 443	56 852	60 206
Waste water management		59 429	48 276	85 497	40 236	66 750	66 750	68 878	68 034	68 386
Waste management		36 656	41 462	45 973	27 905	22 930	22 930	24 994	26 544	28 110
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Standard	2	**499 745**	**538 645**	**670 080**	**638 741**	**670 423**	**670 423**	**682 650**	**723 718**	**775 123**
Expenditure - Standard										
Governance and administration		**120 592**	**140 401**	**130 624**	**124 367**	**127 831**	**127 831**	**131 745**	**139 781**	**148 182**
Executive and council		22 905	25 127	23 803	30 530	29 729	29 729	31 458	33 409	35 380
Budget and treasury office		61 130	79 688	66 651	53 820	51 379	51 379	52 708	55 844	59 294
Corporate services		36 557	35 586	40 170	40 016	46 723	46 723	47 578	50 528	53 509
Community and public safety		**73 272**	**77 444**	**81 887**	**88 352**	**82 706**	**82 706**	**88 923**	**94 117**	**99 370**
Community and social services		42 946	45 820	48 635	49 705	44 070	44 070	47 291	49 904	52 849
Sport and recreation		524	527	522	593	630	630	666	707	749
Public safety		26 112	27 535	29 074	33 897	34 626	34 626	37 244	39 553	41 587
Housing		3 691	3 562	3 656	4 156	3 380	3 380	3 722	3 952	4 185
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**94 635**	**101 881**	**96 843**	**100 935**	**96 807**	**96 807**	**107 064**	**112 336**	**118 963**
Planning and development		87 039	94 742	90 551	88 132	86 275	86 275	96 295	100 898	106 851
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		7 596	7 138	6 292	12 803	10 533	10 533	10 770	11 438	12 112
Trading services		**257 407**	**269 498**	**269 500**	**375 590**	**336 420**	**336 420**	**358 101**	**379 349**	**401 050**
Electricity		166 538	175 907	179 017	234 329	209 495	209 495	232 264	246 664	260 817
Water		36 401	33 993	35 450	61 681	56 200	56 200	53 156	56 452	59 782
Waste water management		32 132	33 584	31 045	42 709	37 987	37 987	41 421	43 035	45 294
Waste management		22 336	26 014	23 988	36 871	32 738	32 738	31 260	33 198	35 157
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Standard	3	**545 906**	**589 224**	**578 855**	**689 244**	**643 764**	**643 764**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit) for the year		**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Municipal governance and administration		**175 919**	**202 998**	**210 531**	**241 451**	**227 398**	**227 398**	**249 403**	**271 497**	**292 142**
Executive and council		2	4	468	–	100	100	–	–	–
Mayor and Council		2	4	468	–	100	100	–	–	–
Municipal Manager		–	–	–	–	–	–	–	–	–
Budget and treasury office		174 171	202 111	209 162	240 876	226 518	226 518	248 308	270 333	290 910
Corporate services		1 746	883	900	575	780	780	1 096	1 164	1 232
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	(58)	(85)	–	8	8	–	–	–
Property Services		420	480	473	548	545	545	588	624	661
Other Admin		1 326	461	511	27	227	227	508	540	571
Community and public safety		**15 863**	**13 815**	**15 398**	**20 413**	**18 261**	**18 261**	**23 671**	**25 051**	**26 380**
Community and social services		**5 961**	**5 343**	**6 264**	**8 829**	**8 135**	**8 135**	**8 577**	**8 984**	**9 395**
Libraries and Archives		2 103	2 032	2 039	2 041	2 041	2 041	2 042	2 044	2 046
Museums & Art Galleries etc		(81)	–	–	–	–	–	–	–	–
Community halls and Facilities		1 832	2 075	2 259	2 967	2 317	2 317	2 519	2 675	2 832
Cemeteries & Crematoriums		1 395	186	317	327	364	364	319	339	359
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		712	1 050	1 649	3 495	3 413	3 413	3 697	3 927	4 158
Other Social		–	–	–	–	–	–	–	–	–
Sport and recreation		0	2	4	669	13	13	4 321	4 626	4 869
Public safety		**9 902**	**8 470**	**9 130**	**10 914**	**10 113**	**10 113**	**10 773**	**11 441**	**12 116**
Police		1 022	280	1 564	1 463	2 284	2 284	2 489	2 643	2 799
Fire		–	(337)	510	14	2	2	4	4	4
Civil Defence		8 879	8 527	7 056	9 437	7 827	7 827	8 281	8 794	9 313
Street Lighting		–	–	–	–					
Other		–	–	–		–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Clinics										
Ambulance										
Other										
Economic and environmental services		**(12 767)**	**(14 881)**	**(23 688)**	**21 471**	**18 804**	**18 804**	**21 114**	**21 325**	**26 063**
Planning and development		**5 667**	**7 323**	**4 364**	**7 014**	**4 347**	**4 347**	**5 881**	**5 148**	**8 931**
Economic Development/Planning		98	19	–	3 246	100	100	1 440	1 542	1 623
Town Planning/Building enforcement		5 570	7 304	4 364	3 767	4 247	4 247	4 440	3 606	7 308
Licensing & Regulation					–					
Road transport		–	–	–	–	–	–	–	–	–
Roads										
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		**(18 434)**	**(22 204)**	**(28 052)**	**14 457**	**14 456**	**14 456**	**15 233**	**16 178**	**17 132**
Pollution Control										
Biodiversity & Landscape										
Other		(18 434)	(22 204)	(28 052)	14 457	14 456	14 456	15 233	16 178	17 132
Trading services		**320 731**	**336 713**	**467 839**	**355 406**	**405 960**	**405 960**	**388 462**	**405 845**	**430 538**
Electricity		**201 005**	**217 924**	**220 038**	**232 429**	**217 875**	**217 875**	**236 147**	**254 416**	**273 837**
Electricity Distribution		201 005	217 924	220 038	232 429	217 875	217 875	236 147	254 416	273 837
Electricity Generation										
Water		**23 641**	**29 051**	**116 332**	**54 836**	**98 404**	**98 404**	**58 443**	**56 852**	**60 206**
Water Distribution		23 641	29 051	116 332	54 836	98 404	98 404	58 443	56 852	60 206
Water Storage										
Waste water management		**59 429**	**48 276**	**85 497**	**40 236**	**66 750**	**66 750**	**68 878**	**68 034**	**68 386**
Sewerage		59 429	48 276	85 497	40 236	66 750	66 750	68 878	68 034	68 386
Storm Water Management										
Public Toilets										
Waste management		**36 656**	**41 462**	**45 973**	**27 905**	**22 930**	**22 930**	**24 994**	**26 544**	**28 110**
Solid Waste		36 656	41 462	45 973	27 905	22 930	22 930	24 994	26 544	28 110
Other		–	–	–	–	–	–	–	–	–
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	**499 745**	**538 645**	**670 080**	**638 741**	**670 423**	**670 423**	**682 650**	**723 718**	**775 123**

Expenditure - Standard										
Municipal governance and administration		**120 592**	**140 401**	**130 624**	**124 367**	**127 831**	**127 831**	**131 745**	**139 781**	**148 182**
Executive and council		22 905	25 127	23 803	30 530	29 729	29 729	31 458	33 409	35 380
Mayor and Council		16 620	18 445	17 210	20 250	20 191	20 191	21 207	22 522	23 850
Municipal Manager		6 285	6 682	6 593	10 281	9 538	9 538	10 251	10 887	11 529
Budget and treasury office		61 130	79 688	66 651	53 820	51 379	51 379	52 708	55 844	59 294
Corporate services		36 557	35 586	40 170	40 016	46 723	46 723	47 578	50 528	53 509
Human Resources		3 615	3 503	4 344	4 582	5 389	5 389	5 039	5 351	5 667
Information Technology		4 009	3 723	4 263	5 896	6 784	6 784	6 389	6 785	7 185
Property Services		6 479	6 772	7 034	8 280	8 380	8 380	7 936	8 429	8 926
Other Admin		22 453	21 589	24 529	21 259	26 169	26 169	28 214	29 963	31 731
Community and public safety		**73 272**	**77 444**	**81 887**	**88 352**	**82 706**	**82 706**	**88 923**	**94 117**	**99 370**
Community and social services		**42 946**	**45 820**	**48 635**	**49 705**	**44 070**	**44 070**	**47 291**	**49 904**	**52 849**
Libraries and Archives		3 591	4 015	4 250	5 710	5 457	5 457	5 416	5 752	6 092
Museums & Art Galleries etc		132	156	132	142	133	133	239	254	269
Community halls and Facilities		2 792	3 462	3 402	4 135	3 578	3 578	4 079	4 013	4 250
Cemeteries & Crematoriums		499	453	452	1 439	684	684	675	717	759
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		35 080	36 864	39 468	35 020	32 443	32 443	34 707	36 859	39 034
Other Social		851	871	932	3 259	1 775	1 775	2 174	2 309	2 445
Sport and recreation		524	527	522	593	630	630	666	707	749
Public safety		**26 112**	**27 535**	**29 074**	**33 897**	**34 626**	**34 626**	**37 244**	**39 553**	**41 587**
Police		10 461	10 963	12 642	15 844	15 199	15 199	16 327	17 340	18 063
Fire		10 701	11 967	11 535	12 781	14 411	14 411	15 470	16 429	17 398
Civil Defence		4 136	4 261	4 426	4 528	4 240	4 240	4 596	4 881	5 169
Street Lighting		–	–	–	–					
Other		815	344	471	744	776	776	851	904	957
Housing		**3 691**	**3 562**	**3 656**	**4 156**	**3 380**	**3 380**	**3 722**	**3 952**	**4 185**
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Clinics										
Ambulance										
Other										
Economic and environmental services		**94 635**	**101 881**	**96 843**	**100 935**	**96 807**	**96 807**	**107 064**	**112 336**	**118 963**
Planning and development		**87 039**	**94 742**	**90 551**	**88 132**	**86 275**	**86 275**	**96 295**	**100 898**	**106 851**
Economic Development/Planning		16 891	19 412	14 901	18 714	9 443	9 443	10 842	11 514	12 193
Town Planning/Building enforcement		70 148	75 330	75 650	69 418	76 832	76 832	85 453	89 384	94 658
Licensing & Regulation					–					
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads										
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		**7 596**	**7 138**	**6 292**	**12 803**	**10 533**	**10 533**	**10 770**	**11 438**	**12 112**
Pollution Control										
Biodiversity & Landscape										
Other		7 596	7 138	6 292	12 803	10 533	10 533	10 770	11 438	12 112
Trading services		**257 407**	**269 498**	**269 500**	**375 590**	**336 420**	**336 420**	**358 101**	**379 349**	**401 050**
Electricity		**166 538**	**175 907**	**179 017**	**234 329**	**209 495**	**209 495**	**232 264**	**246 664**	**260 817**
Electricity Distribution		166 538	175 907	179 017	234 329	209 495	209 495	232 264	246 664	260 817
Electricity Generation										
Water		**36 401**	**33 993**	**35 450**	**61 681**	**56 200**	**56 200**	**53 156**	**56 452**	**59 782**
Water Distribution		36 401	33 993	35 450	61 681	56 200	56 200	53 156	56 452	59 782
Water Storage										
Waste water management		**32 132**	**33 584**	**31 045**	**42 709**	**37 987**	**37 987**	**41 421**	**43 035**	**45 294**
Sewerage		32 132	33 584	31 045	42 709	37 987	37 987	41 421	43 035	45 294
Storm Water Management										
Public Toilets										
Waste management		**22 336**	**26 014**	**23 988**	**36 871**	**32 738**	**32 738**	**31 260**	**33 198**	**35 157**
Solid Waste		22 336	26 014	23 988	36 871	32 738	32 738	31 260	33 198	35 157
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	**545 906**	**589 224**	**578 855**	**689 244**	**643 764**	**643 764**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit) for the year		**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Executive & Council		2	4	468	–	100	100	–	–	–
Vote 2 - Financial Services		174 171	202 052	209 078	240 876	226 526	226 526	248 308	270 333	290 910
Vote 3 - Administration, Monitoring & Evaluation		1 326	461	511	1 455	227	227	508	540	571
Vote 4 - Led, Tourism & Creative Industries		98	19	–	(60)	100	100	1 440	1 542	1 623
Vote 5 - Infrastructure, Planning & Development 1		206 995	225 709	224 875	238 622	222 667	222 667	241 175	258 646	281 805
Vote 6 - Infrastructure, Planning & Development 2		83 070	77 327	201 829	95 072	165 154	165 154	127 321	124 885	128 591
Vote 7 - Social Services 1		6 661	6 100	7 342	7 117	6 491	6 491	6 666	6 954	7 245
Vote 8 - Social Services 2		27 423	26 974	25 977	55 659	49 158	49 158	57 233	60 818	64 376
Vote 9 - Social Services 3		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**499 745**	**538 645**	**670 080**	**638 741**	**670 423**	**670 423**	**682 650**	**723 718**	**775 123**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Executive & Council		22 905	25 127	23 803	30 530	29 729	29 729	31 458	33 409	35 380
Vote 2 - Financial Services		65 140	83 410	70 914	59 716	58 163	58 163	59 097	62 629	66 479
Vote 3 - Administration, Monitoring & Evaluation		26 068	25 092	28 873	28 886	31 559	31 559	33 253	35 315	37 398
Vote 4 - Led, Tourism & Creative Industries		16 891	19 412	14 901	8 890	9 443	9 443	10 842	11 514	12 193
Vote 5 - Infrastructure, Planning & Development 1		246 856	261 571	265 356	324 742	298 087	298 087	329 375	348 429	368 586
Vote 6 - Infrastructure, Planning & Development 2		68 533	67 577	66 495	104 391	94 186	94 186	94 577	99 487	105 076
Vote 7 - Social Services 1		24 303	26 860	26 684	33 436	32 829	32 829	34 950	36 798	38 969
Vote 8 - Social Services 2		75 210	80 174	81 828	98 413	89 408	89 408	91 725	97 412	102 859
Vote 9 - Social Services 3		–	–	–	240	360	360	556	591	626
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**545 906**	**589 224**	**578 855**	**689 244**	**643 764**	**643 764**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit) for the year	2	**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Executive & Council		**2**	**4**	**468**	**–**	**100**	**100**	**–**	**–**	**–**
1.1 - Council		2	4	468	–	100	100	–	–	–
1.2 - MM: Risk Management		–	–	–	–	–	–	–	–	–
1.3 - Executive Mayor		–	–	–	–	–	–	–	–	–
1.4 - Executive Mayor: Secretariate		–	–	–	–	–	–	–	–	–
1.5 - Muninicipal Manager		–	–	–	–	–	–	–	–	–
1.6 - MM: Media		–	–	–	–	–	–	–	–	–
1.7 - MM: Secretariate		–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		**174 171**	**202 052**	**209 078**	**240 876**	**226 526**	**226 526**	**248 308**	**270 333**	**290 910**
2.1 - Finance: Assessment Rates		115 596	129 743	129 420	149 546	137 286	137 286	151 164	160 536	170 008
2.2 - Finance: CFO		51 828	56 351	68 732	84 629	81 995	81 995	88 747	100 880	111 459
2.3 - Finance: Budget & Financial Reporting		1 236	1 709	2 430	2 078	2 984	2 984	3 000	3 186	3 374
2.4 - Finance: Expenditure		377	10 122	1 983	488	488	488	533	566	599
2.5 - Finance: Revenue		5 090	4 109	6 461	4 084	3 630	3 630	4 810	5 108	5 410
2.6 - Finance: IT		–	(58)	(85)	–	8	8	–	–	–
2.7 - Finance: Secretariate		–	–	–	–	–	–	–	–	–
2.8 - Finance: Asset & Fleet Management		–	–	–	–	–	–	–	–	–
2.9 - Finance: Stores		(0)	0	2	–	–	–	–	–	–
2.10 - Finance: SCM		42	76	135	52	135	135	54	57	60
Vote 3 - Administration, Monitoring & Evaluation		**1 326**	**461**	**511**	**1 455**	**227**	**227**	**508**	**540**	**571**
3.1 - Corporate Services: Director		25	52	21	27	27	27	31	33	35
3.2 - Corporate Services		25	0	(2)	0	0	0	–	–	–
3.3 - Human Resources		–	–	–	–	–	–	–	–	–
3.4 - Skills Development		1 276	409	492	1 428	200	200	477	507	537
Vote 4 - Led, Tourism & Creative Industries		**98**	**19**	**–**	**(60)**	**100**	**100**	**1 440**	**1 542**	**1 623**
4.1 - Economic Development: General		48	–	–	–	–	–	–	–	–
4.2 - Economic Development: Agriculture		–	–	–	–	–	–	–	–	–
4.3 - Economic Development: Business		–	18	–	(60)	–	–	–	–	–
4.4 - Economic Development: Tourism		–	–	–	–	100	100	–	–	–
4.5 - Strategic Services: Director		49	–	–	–	–	–	–	–	–
4.6 - Strategic Services: Secretariate		–	–	–	–	–	–	–	–	–
4.7 - IDP/LED		–	–	–	–	–	–	1 440	1 542	1 623
4.8 - Kouga Cultural Centre		1	1	–	–	–	–	–	–	–
4.9 - MM: PMS		–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure, Planning & Development 1		**206 995**	**225 709**	**224 875**	**238 622**	**222 667**	**222 667**	**241 175**	**258 646**	**281 805**
5.1 - Building & Property		420	480	473	548	545	545	588	624	661
5.2 - Electricity		201 005	217 924	220 038	232 429	217 875	217 875	236 147	254 416	273 837
5.3 - Engineering		337	(223)	920	856	9	9	–	–	–
5.4 - Housing Services		–	–	–	–	–	–	–	–	–
5.5 - Mechanical Workshop		–	–	–	–	–	–	–	–	–
5.6 - Technical Services: Director		–	–	–	–	–	–	–	–	–
5.7 - Technical Services: Secretariate		–	–	–	–	–	–	–	–	–
5.8 - Mig Administration Unit		–	–	–	1 540	1 540	1 540	1 516	1 623	1 708
5.9 - Planning & Development		1 462	1 713	1 895	1 878	1 696	1 696	1 866	1 982	2 099
5.10 - Public Works		3 770	5 814	1 549	1 372	1 001	1 001	1 057	1	3 501
Vote 6 - Infrastructure, Planning & Development 2		**83 070**	**77 327**	**201 829**	**95 072**	**165 154**	**165 154**	**127 321**	**124 885**	**128 591**
6.1 - Sanitation		0	–	–	50	50	50	55	58	62
6.2 - Sewerage		59 429	48 276	85 497	40 185	66 699	66 699	68 823	67 975	68 324
6.3 - Water		23 641	29 051	116 332	54 836	98 404	98 404	58 443	56 852	60 206
Vote 7 - Social Services 1		**6 661**	**6 100**	**7 342**	**7 117**	**6 491**	**6 491**	**6 666**	**6 954**	**7 245**
7.1 - Beach		–	–	–	–	–	–	–	–	–
7.2 - Blue Flag		–	–	–	–	–	–	–	–	–
7.3 - Caravan Parks		1 832	2 075	2 259	2 967	2 317	2 317	2 519	2 675	2 832
7.4 - Cemeteries		1 395	186	317	327	364	364	319	339	359
7.5 - Community Services		1	0	0	–	–	–	–	–	–
7.6 - Disaster Management		–	–	–	–	–	–	–	–	–
7.7 - Environmental Health		1 411	2 144	2 217	1 768	1 767	1 767	1 782	1 893	2 004
7.8 - Fire Services		–	(337)	510	14	2	2	4	4	4
7.9 - Libraries		2 103	2 032	2 039	2 041	2 041	2 041	2 042	2 044	2 046
7.10 - Museum		(81)	–	–	–	–	–	–	–	–
Vote 8 - Social Services 2		**27 423**	**26 974**	**25 977**	**55 659**	**49 158**	**49 158**	**57 233**	**60 818**	**64 376**
8.1 - National Traffic		8 879	8 527	7 056	9 437	7 827	7 827	8 281	8 794	9 313
8.2 - Nature Reserves		377	432	759	1 326	1 137	1 137	1 246	1 323	1 401
8.3 - Parks & Open Space		–	23	90	116	28	28	–	–	–
8.4 - Protection Services		1 022	280	1 564	1 463	2 284	2 284	2 489	2 643	2 799
8.5 - Refuse Removal		36 656	41 462	45 973	27 905	22 930	22 930	24 994	26 544	28 110
8.6 - Envonmental Management Fee		(19 845)	(24 347)	(30 269)	12 689	12 689	12 689	13 451	14 285	15 128
8.7 - Social Development		–	–	–	–	–	–	–	–	–
8.8 - Community & Social Services: Director		–	–	–	–	–	–	–	–	–
8.9 - Sport & Recreation		0	2	4	669	13	13	4 321	4 626	4 869

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
8.10 - Water Ways		334	595	799	2 052	2 250	2 250	2 452	2 604	2 757
Vote 9 - Social Services 3		–	–	–	–	–	–	–	–	–
9.1 - Occupational Health and Safety		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]										
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]										
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	**499 745**	**538 645**	**670 080**	**638 741**	**670 423**	**670 423**	**682 650**	**723 718**	**775 123**

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure by Vote	1									
Vote 1 - Executive & Council		**22 905**	**25 127**	**23 803**	**30 530**	**29 729**	**29 729**	**31 458**	**33 409**	**35 380**
1.1 - Council		15 651	17 504	16 306	18 832	19 009	19 009	20 122	21 370	22 631
1.2 - MM: Risk Management		411	393	–	–	–	–	–	–	–
1.3 - Executive Mayor		969	942	904	1 417	1 182	1 182	1 084	1 152	1 220
1.4 - Executive Mayor: Secretariate		–	–	–	–	–	–	–	–	–
1.5 - Muninicipal Manager		5 385	5 752	6 025	9 675	8 932	8 932	9 563	10 156	10 755
1.6 - MM: Media		489	537	568	605	606	606	689	731	775
1.7 - MM: Secretariate		–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		**65 140**	**83 410**	**70 914**	**59 716**	**58 163**	**58 163**	**59 097**	**62 629**	**66 479**
2.1 - Finance: Assessment Rates		2 422	4 871	2 015	7 365	6 455	6 455	12 101	12 851	13 609
2.2 - Finance: CFO		1 425	2 685	1 701	3 230	3 379	3 379	2 619	2 755	3 073
2.3 - Finance: Budget & Financial Reporting		3 619	4 193	6 209	11 666	9 944	9 944	3 949	4 194	4 442
2.4 - Finance: Expenditure		12 664	5 743	5 972	4 177	3 982	3 982	3 982	4 228	4 478
2.5 - Finance: Revenue		26 001	49 631	32 673	15 161	14 911	14 911	15 834	16 816	17 808
2.6 - Finance: IT		4 009	3 723	4 263	5 896	6 784	6 784	6 389	6 785	7 185
2.7 - Finance: Secretariate		–	–	–	–	–	–	–	–	–
2.8 - Finance: Asset & Fleet Management		12 320	9 830	15 478	9 228	9 063	9 063	10 426	10 966	11 613
2.9 - Finance: Stores		1 317	1 353	1 387	1 640	1 669	1 669	1 712	1 819	1 926
2.10 - Finance: SCM		1 362	1 383	1 216	1 355	1 977	1 977	2 085	2 214	2 345
Vote 3 - Administration, Monitoring & Evaluation		**26 068**	**25 092**	**28 873**	**28 886**	**31 559**	**31 559**	**33 253**	**35 315**	**37 398**
3.1 - Corporate Services: Director		1 747	2 735	2 724	2 586	2 771	2 771	3 017	3 204	3 393
3.2 - Corporate Services		19 059	16 917	19 308	18 673	21 337	21 337	23 845	25 323	26 817
3.3 - Human Resources		3 615	3 503	4 344	4 582	5 389	5 389	5 039	5 351	5 667
3.4 - Skills Development		1 647	1 937	2 496	3 046	2 061	2 061	1 352	1 436	1 521
Vote 4 - Led, Tourism & Creative Industries		**16 891**	**19 412**	**14 901**	**8 890**	**9 443**	**9 443**	**10 842**	**11 514**	**12 193**
4.1 - Economic Development: General		874	901	1 162	1 355	1 615	1 615	1 853	1 967	2 084
4.2 - Economic Development: Agriculture		311	412	535	766	802	802	874	928	983
4.3 - Economic Development: Business		419	447	723	1 121	1 070	1 070	954	1 013	1 073
4.4 - Economic Development: Tourism		702	897	1 766	1 886	1 855	1 855	2 398	2 546	2 696
4.5 - Strategic Services: Director		12 120	14 435	8 762	1 102	1 105	1 105	1 332	1 414	1 498
4.6 - Strategic Services: Secretariate		–	–	–	–	–	–	–	–	–
4.7 - IDP/LED		1 735	1 616	1 097	1 218	1 662	1 662	1 789	1 900	2 012
4.8 - Kouga Cultural Centre		107	4	142	680	604	604	860	913	967
4.9 - MM: PMS		623	701	714	764	729	729	784	832	882
Vote 5 - Infrastructure, Planning & Development 1		**246 856**	**261 571**	**265 356**	**324 742**	**298 087**	**298 087**	**329 375**	**348 429**	**368 586**
5.1 - Building & Property		6 479	6 772	7 034	8 280	8 380	8 380	7 936	8 429	8 926
5.2 - Electricity		166 538	175 907	179 017	234 329	209 495	209 495	232 264	246 664	260 817
5.3 - Engineering		2 144	2 232	3 149	3 666	1 982	1 982	2 123	2 255	2 388
5.4 - Housing Services		3 691	3 562	3 656	4 156	3 380	3 380	3 722	3 952	4 185
5.5 - Mechanical Workshop		1 085	1 278	1 386	1 565	2 092	2 092	2 508	2 419	2 562
5.6 - Technical Services: Director		938	1 090	848	1 059	1 057	1 057	1 292	1 372	1 453
5.7 - Technical Services: Secretariate		–	–	–	–	–	–	–	–	–
5.8 - Mig Administration Unit		1 004	1 186	1 208	1 335	1 327	1 327	1 515	1 609	1 704
5.9 - Planning & Development		6 139	6 376	6 305	8 559	8 472	8 472	8 936	9 490	10 050
5.10 - Public Works		58 838	63 168	62 755	61 793	61 901	61 901	69 079	72 239	76 501
Vote 6 - Infrastructure, Planning & Development 2		**68 533**	**67 577**	**66 495**	**104 391**	**94 186**	**94 186**	**94 577**	**99 487**	**105 076**
6.1 - Sanitation		4 452	4 356	4 070	4 701	4 552	4 552	4 796	5 093	5 393
6.2 - Sewerage		27 681	29 228	26 974	38 008	33 435	33 435	36 626	37 943	39 901
6.3 - Water		36 401	33 993	35 450	61 681	56 200	56 200	53 156	56 452	59 782
Vote 7 - Social Services 1		**24 303**	**26 860**	**26 684**	**33 436**	**32 829**	**32 829**	**34 950**	**36 798**	**38 969**
7.1 - Beach		2 672	3 028	3 146	4 334	3 316	3 316	3 614	3 838	4 064
7.2 - Blue Flag		110	189	170	393	437	437	317	337	357
7.3 - Caravan Parks		2 792	3 462	3 402	4 135	3 578	3 578	4 079	4 013	4 250
7.4 - Cemeteries		499	453	452	1 439	684	684	675	717	759
7.5 - Community Services		526	296	258	233	233	233	199	211	223
7.6 - Disaster Management		815	344	471	744	776	776	851	904	957
7.7 - Environmental Health		2 464	2 950	2 868	3 525	3 804	3 804	4 090	4 343	4 600
7.8 - Fire Services		10 701	11 967	11 535	12 781	14 411	14 411	15 470	16 429	17 398
7.9 - Libraries		3 591	4 015	4 250	5 710	5 457	5 457	5 416	5 752	6 092
7.10 - Museum		132	156	132	142	133	133	239	254	269
Vote 8 - Social Services 2		**75 210**	**80 174**	**81 828**	**98 413**	**89 408**	**89 408**	**91 725**	**97 412**	**102 859**
8.1 - National Traffic		4 136	4 261	4 426	4 528	4 240	4 240	4 596	4 881	5 169
8.2 - Nature Reserves		11	12	9	1 167	32	32	63	67	71
8.3 - Parks & Open Space		20 693	22 115	23 545	24 568	25 096	25 096	26 645	28 297	29 967
8.4 - Protection Services		10 461	10 963	12 642	15 844	15 199	15 199	16 327	17 340	18 063
8.5 - Refuse Removal		22 336	26 014	23 988	36 871	32 738	32 738	31 260	33 198	35 157
8.6 - Envornmental Management Fee		5 132	4 188	3 424	9 278	6 729	6 729	6 680	7 094	7 513
8.7 - Social Development		851	871	932	1 238	1 415	1 415	1 618	1 719	1 820
8.8 - Community & Social Services: Director		830	1 087	1 841	1 124	1 218	1 218	1 574	1 671	1 770

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
8.9 - Sport & Recreation		524	527	522	593	630	630	666	707	749
8.10 - Water Ways		10 239	10 136	10 499	3 202	2 112	2 112	2 296	2 438	2 582
Vote 9 - Social Services 3		**–**	**–**	**–**	**240**	**360**	**360**	**556**	**591**	**626**
9.1 - Occupational Health and Safety		–	–	–	240	360	360	556	591	626
Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - [Name of sub-vote]										
Vote 11 - [NAME OF VOTE 11]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
11.1 - [Name of sub-vote]										
Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	**545 906**	**589 224**	**578 855**	**689 244**	**643 764**	**643 764**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit) for the year	2	**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	113 455	128 563	128 580	146 960	136 786	136 786	136 786	148 563	157 774	167 083
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	193 104	211 719	215 208	232 429	211 141	211 141	211 141	224 482	238 400	252 466
Service charges - water revenue	2	23 546	28 983	32 912	54 836	50 964	50 964	50 964	53 124	56 418	59 747
Service charges - sanitation revenue	2	28 861	33 264	37 326	40 236	37 490	37 490	37 490	40 787	43 316	45 872
Service charges - refuse revenue	2	36 454	41 458	45 875	27 905	22 930	22 930	22 930	24 979	26 528	28 093
Service charges - other		(19 845)	(24 347)	(30 269)	12 689	12 689	12 689	12 689	13 451	14 285	15 128
Rental of facilities and equipment		676	276	1 395	1 398	551	551	551	591	627	664
Interest earned - external investments		1 236	1 709	2 430	2 078	2 984	2 984	2 984	3 000	3 186	3 374
Interest earned - outstanding debtors		6 456	3 841	3 926	6 246	3 715	3 715	3 715	6 500	6 903	7 310
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		1 070	357	1 737	1 655	2 396	2 396	2 396	2 612	2 774	2 938
Licences and permits		7 746	7 848	6 503	10 302	8 522	8 522	8 522	9 086	9 649	10 219
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		59 924	66 305	77 583	92 151	91 083	91 083	91 083	99 911	111 502	122 578
Other revenue	2	11 984	17 549	19 710	9 855	8 370	8 370	8 370	10 843	11 515	12 195
Gains on disposal of PPE		180	1 087	137	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**464 848**	**518 613**	**543 052**	**638 741**	**589 623**	**589 623**	**589 623**	**637 931**	**682 878**	**727 666**
Expenditure By Type											
Employee related costs	2	193 299	208 085	212 826	212 437	217 587	217 587	217 587	233 201	247 660	262 272
Remuneration of councillors		8 594	9 025	9 757	11 678	10 283	10 283	10 283	11 004	11 686	12 376
Debt impairment	3	5 401	33 195	17 308	52 021	27 981	27 981	27 981	30 323	32 203	34 103
Depreciation & asset impairment	2	81 466	80 000	81 944	80 714	80 714	80 714	80 714	83 123	88 277	93 485
Finance charges		22 090	13 356	7 131	16 112	5 555	5 555	5 555	4 463	3 786	3 028
Bulk purchases	2	162 290	168 847	170 528	200 868	189 634	189 634	189 634	207 394	220 252	233 247
Other materials	8	–	–	–	–	35 105	35 105	35 105	35 999	37 668	39 891
Contracted services		–	–	–	11 069	13 393	13 393	13 393	12 537	13 314	14 100
Transfers and grants		–	–	–	–	–	–	–	580	616	652
Other expenditure	4, 5	72 766	76 716	79 361	104 346	63 511	63 511	63 511	67 208	70 120	74 412
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**545 906**	**589 224**	**578 855**	**689 244**	**643 764**	**643 764**	**643 764**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit)		**(81 059)**	**(70 611)**	**(35 803)**	**(50 504)**	**(54 141)**	**(54 141)**	**(54 141)**	**(47 902)**	**(42 704)**	**(39 900)**
Transfers recognised - capital		34 897	20 032	127 028		80 800	80 800	80 800	44 720	40 840	47 457
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**
Taxation											
Surplus/(Deficit) after taxation		**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**(46 161)**	**(50 579)**	**91 225**	**(50 504)**	**26 659**	**26 659**	**26 659**	**(3 182)**	**(1 864)**	**7 557**

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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 1		–	–	–	–	–	–	–	–	–	–
Vote 6 - Infrastructure, Planning & Development 2		–	–	–	–	–	–	–	–	–	–
Vote 7 - Social Services 1		–	–	–	–	–	–	–	–	–	–
Vote 8 - Social Services 2		–	–	–	–	–	–	–	–	–	–
Vote 9 - Social Services 3		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive & Council		–	109	1 698	500	500	500	500	1 330	–	–
Vote 2 - Financial Services		468	680	1 647	145	415	415	415	670	–	–
Vote 3 - Administration, Monitoring & Evaluation		–	34	394	–	179	179	179	675	–	–
Vote 4 - Led, Tourism & Creative Industries		–	15	175	1 563	174	174	174	1 470	1 542	1 623
Vote 5 - Infrastructure, Planning & Development 1		5 530	5 803	4 599	10 100	9 910	9 910	9 910	6 500	10 000	15 000
Vote 6 - Infrastructure, Planning & Development 2		23 236	10 767	100 640	32 508	82 984	82 984	82 984	36 688	29 672	30 965
Vote 7 - Social Services 1		–	311	893	3 515	2 711	2 711	2 711	2 320	1 380	1 200
Vote 8 - Social Services 2		–	542	6 690	15 209	7 603	7 603	7 603	18 306	6 826	6 669
Vote 9 - Social Services 3		–	–	–	30	30	30	30	15	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**
Total Capital Expenditure - Vote		**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**
Capital Expenditure - Standard											
Governance and administration		**468**	**823**	**3 838**	**645**	**1 094**	**1 094**	**1 094**	**2 675**	**–**	**–**
Executive and council		–	109	1 698	500	500	500	500	1 300	–	–
Budget and treasury office		468	632	1 456	115	385	385	385	640	–	–
Corporate services		–	82	684	30	209	209	209	735	–	–
Community and public safety		**134**	**847**	**7 625**	**15 689**	**9 469**	**9 469**	**9 469**	**13 186**	**8 206**	**7 869**
Community and social services		134	61	884	2 115	2 045	2 045	2 045	2 725	1 380	1 200
Sport and recreation		–	484	6 157	11 149	5 649	5 649	5 649	9 821	6 826	6 669
Public safety		–	302	487	2 425	1 775	1 775	1 775	640	–	–
Housing		–	–	97	–	–	–	–	–	–	–
Health		–	–		–	–	–	–	–	–	–
Economic and environmental services		**–**	**59**	**742**	**4 628**	**1 052**	**1 052**	**1 052**	**5 425**	**1 542**	**1 623**
Planning and development		–	45	646	1 463	77	77	77	1 440	1 542	1 623
Road transport		–	–		–	–	–	–	–	–	–
Environmental protection		–	13	96	3 165	975	975	975	3 985	–	–
Trading services		**28 631**	**16 532**	**104 530**	**42 608**	**92 891**	**92 891**	**92 891**	**46 688**	**39 672**	**45 965**
Electricity		5 396	5 757	3 824	10 100	9 907	9 907	9 907	6 500	10 000	15 000
Water		2 374	854	30 008	–	47 440	47 440	47 440	4 910	–	–
Waste water management		20 861	9 913	70 632	32 508	35 544	35 544	35 544	31 778	29 672	30 965
Waste management		–	8	67	–	–	–	–	3 500	–	–
Other		**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	3	**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**
Funded by:											
National Government		28 765	16 816	110 055	33 360	33 360	33 360	33 360	34 810	40 840	47 457
Provincial Government		–	–		–	47 440	47 440	47 440	9 910	–	–
District Municipality		–	–		–	–	–	–	–	–	–
Other transfers and grants		–	–		–	–	–	–	–	–	–
Transfers recognised - capital	4	**28 765**	**16 816**	**110 055**	**33 360**	**80 800**	**80 800**	**80 800**	**44 720**	**40 840**	**47 457**
Public contributions & donations	5	–	–		–	–	–		–	–	–
Borrowing	6	–	–		–	–	–		–	–	–
Internally generated funds		468	1 445	6 680	30 210	23 706	23 706	23 706	23 255	8 580	8 000
Total Capital Funding	7	**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Executive & Council		**–**	**109**	**1 698**	**500**	**500**	**500**	**500**	**1 330**	**–**	**–**
1.1 - Council		–	93	1 592	500	500	500	500	1 300	–	–
1.2 - MM: Risk Management		–	–	–	–	–	–		–	–	–
1.3 - Executive Mayor		–	–	62	–	–	–		–	–	–
1.4 - Executive Mayor: Secretariate		–	–	–	–	–	–		–	–	–
1.5 - Muninicipal Manager		–	15	44	–	–	–		–	–	–
1.6 - MM: Media		–	–	–	–	–	–		30	–	–
1.7 - MM: Secretariate		–	–	–	–	–	–		–	–	–
Vote 2 - Financial Services		**468**	**680**	**1 647**	**145**	**415**	**415**	**415**	**670**	**–**	**–**
2.1 - Finance: Assessment Rates		–	–	4	–	–	–	–	–	–	–
2.2 - Finance: CFO		411	74	51	50	50	50	50	50	–	–
2.3 - Finance: Budget & Financial Reporting		–	–	115	–	50	50	50	50	–	–
2.4 - Finance: Expenditure		–	4	274	50	50	50	50	50	–	–
2.5 - Finance: Revenue		–	45	635	15	50	50	50	305	–	–
2.6 - Finance: IT		57	48	191	30	30	30	30	30	–	–
2.7 - Finance: Secretariate		–	–	–	–	–	–	–	–	–	–
2.8 - Finance: Asset & Fleet Management		–	492	118	–	90	90	90	90	–	–
2.9 - Finance: Stores		–	11	111	–	60	60	60	60	–	–
2.10 - Finance: SCM		–	7	148	–	35	35	35	35	–	–
Vote 3 - Administration, Monitoring & Evaluation		**–**	**34**	**394**	**–**	**179**	**179**	**179**	**675**	**–**	**–**
3.1 - Corporate Services: Director		–	20	108	–	–	–		–	–	–
3.2 - Corporate Services		–	15	230	–	179	179	179	650	–	–
3.3 - Human Resources		–	–	56	–	–	–		15	–	–
3.4 - Skills Development		–	–	–	–	–	–		10	–	–
Vote 4 - Led, Tourism & Creative Industries		**–**	**15**	**175**	**1 563**	**174**	**174**	**174**	**1 470**	**1 542**	**1 623**
4.1 - Economic Development: General		–	–	–	1 463	–	–		1 440	1 542	1 623
4.2 - Economic Development: Agriculture		–	–	–	–	–	–		–	–	–
4.3 - Economic Development: Business		–	–	26	–	–	–		30	–	–
4.4 - Economic Development: Tourism		–	–	10	–	–	–		–	–	–
4.5 - Strategic Services: Director		–	13	108	100	100	100	100	–	–	–
4.6 - Strategic Services: Secretariate		–	–	–	–	–	–	–	–	–	–
4.7 - IDP/LED		–	–	22	–	–	–	–	–	–	–
4.8 - Kouga Cultural Centre		–	2	–	–	74	74	74	–	–	–
4.9 - MM: PMS		–	–	9	–	–	–		–	–	–
Vote 5 - Infrastructure, Planning & Development 1		**5 530**	**5 803**	**4 599**	**10 100**	**9 910**	**9 910**	**9 910**	**6 500**	**10 000**	**15 000**
5.1 - Building & Property		–	–	99	–	–	–		–	–	–
5.2 - Electricity		5 396	5 757	3 824	10 100	9 907	9 907	9 907	6 500	10 000	15 000
5.3 - Engineering		–	1	2	–	–	–		–	–	–
5.4 - Housing Services		–	–	97	–	–	–		–	–	–
5.5 - Mechanical Workshop		–	15	128	–	–	–		–	–	–
5.6 - Technical Services: Director		–	–	140	–	–	–		–	–	–
5.7 - Technical Services: Secretariate		–	–	–	–	–	–		–	–	–
5.8 - Mig Administration Unit		–	–	26	–	3	3	3	–	–	–
5.9 - Planning & Development		–	–	64	–	–	–		–	–	–
5.10 - Public Works		134	29	219	–	–	–		–	–	–
Vote 6 - Infrastructure, Planning & Development 2		**23 236**	**10 767**	**100 640**	**32 508**	**82 984**	**82 984**	**82 984**	**36 688**	**29 672**	**30 965**
6.1 - Sanitation		–	–	–	–	–	–		–	–	–
6.2 - Sewerage		20 861	9 913	70 632	32 508	59 940	59 940	59 940	31 778	29 672	30 965
6.3 - Water		2 374	854	30 008	–	23 045	23 045	23 045	4 910	–	–
Vote 7 - Social Services 1		**–**	**311**	**893**	**3 515**	**2 711**	**2 711**	**2 711**	**2 320**	**1 380**	**1 200**
7.1 - Beach		–	–	11	400	–	–	–	300	–	–
7.2 - Blue Flag		–	–	–	–	–	–	–	–	–	–
7.3 - Caravan Parks		–	9	3	–	11	11	11	250	280	100
7.4 - Cemeteries		–	–	–	1 045	1 200	1 200	1 200	500	1 100	1 100
7.5 - Community Services		–	–	–	–	–	–	–	–	–	–
7.6 - Disaster Management		–	10	229	–	–	–	–	225	–	–
7.7 - Environmental Health		–	13	96	115	125	125	125	235	–	–
7.8 - Fire Services		–	279	258	1 875	1 375	1 375	1 375	640	–	–
7.9 - Libraries		–	–	296	80	–	–	–	170	–	–
7.10 - Museum		–	–	–	–	–	–	–	–	–	–
Vote 8 - Social Services 2		**–**	**542**	**6 690**	**15 209**	**7 603**	**7 603**	**7 603**	**18 306**	**6 826**	**6 669**
8.1 - National Traffic		–	1	–	–	–	–	–	–	–	–
8.2 - Nature Reserves		–	–	197	–	–	–	–	–	–	–
8.3 - Parks & Open Space		–	37	94	460	500	500	500	1 000	–	–
8.4 - Protection Services		–	12	–	550	400	400	400	–	–	–
8.5 - Refuse Removal		–	8	67	–	–	–	–	3 500	–	–
8.6 - Envornmental Management Fee		–	–	–	3 050	850	850	850	3 750	–	–
8.7 - Social Development		–	–	67	–	4	4	4	35	–	–
8.8 - Community & Social Services: Director		–	–	108	–	200	200	200	200	–	–
8.9 - Sport & Recreation		–	484	6 157	11 149	5 649	5 649	5 649	9 821	6 826	6 669
8.10 - Water Ways		–	–	–	–	–	–	–	–	–	–
Vote 9 - Social Services 3		**–**	**–**	**–**	**30**	**30**	**30**	**30**	**15**	**–**	**–**
9.1 - Occupational Health and Safety		–	–	–	30	30	30	30	15	–	–
Capital single-year expenditure sub-total		**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**
Total Capital Expenditure		**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**

EC108 Kouga - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash						3 000	3 000	3 000	3 000	5 000	10 000
Call investment deposits	1	18 534	28 751	39 682	10 000	24 092	24 092	24 092	28 755	56 535	89 938
Consumer debtors	1	47 982	52 942	43 579	59 006	46 863	46 863	46 863	49 675	52 755	55 868
Other debtors		28 946	13 090	35 671	12 658	41 196	41 196	41 196	43 668	46 375	49 111
Current portion of long-term receivables		9	21	8		8	8	8	8	9	9
Inventory	2	3 764	4 321	4 317	4 571	4 571	4 571	4 571	4 845	5 145	5 449
Total current assets		**99 236**	**99 124**	**123 256**	**86 234**	**119 730**	**119 730**	**119 730**	**129 951**	**165 820**	**210 375**
Non current assets											
Long-term receivables		337	188	171	192	153	153	153	113	73	33
Investments					–						
Investment property		62 895	62 294	61 824	64 175	61 824	61 824	61 824	63 705	63 234	62 764
Investment in Associate											
Property, plant and equipment	3	2 419 425	2 358 105	2 390 315	2 585 217	2 414 541	2 414 541	2 414 541	2 653 913	2 610 613	2 543 959
Agricultural											
Biological											
Intangible		122	172	183	175	195	195	195	101	27	
Other non-current assets											
Total non current assets		**2 482 778**	**2 420 758**	**2 452 493**	**2 649 759**	**2 476 713**	**2 476 713**	**2 476 713**	**2 717 831**	**2 673 948**	**2 606 756**
TOTAL ASSETS		**2 582 013**	**2 519 883**	**2 575 749**	**2 735 993**	**2 596 443**	**2 596 443**	**2 596 443**	**2 847 782**	**2 839 768**	**2 817 132**
LIABILITIES											
Current liabilities											
Bank overdraft	1	143									
Borrowing	4	33 548	23 928	10 870	3 379	11 185	11 185	11 185	7 303	7 213	7 182
Consumer deposits		7 810	8 384	8 593	8 551	8 802	8 802	8 802	9 330	9 908	10 493
Trade and other payables	4	124 287	118 214	94 474	100 231	95 449	95 449	95 449	94 113	99 948	105 845
Provisions		17 538	31 466	29 882	32 095	28 297	28 297	28 297	29 995	31 855	33 734
Total current liabilities		**183 325**	**181 991**	**143 818**	**144 257**	**143 732**	**143 732**	**143 732**	**140 740**	**148 923**	**157 254**
Non current liabilities											
Borrowing		61 104	53 443	49 637	53 963	49 637	49 637	49 637	36 734	30 297	23 114
Provisions		110 588	104 535	111 155	105 580	98 688	98 688	98 688	100 662	102 675	104 728
Total non current liabilities		**171 692**	**157 977**	**160 792**	**159 543**	**148 325**	**148 325**	**148 325**	**137 395**	**132 971**	**127 843**
TOTAL LIABILITIES		**355 017**	**339 969**	**304 610**	**303 800**	**292 057**	**292 057**	**292 057**	**278 136**	**281 895**	**285 097**
NET ASSETS	5	**2 226 996**	**2 179 914**	**2 271 139**	**2 432 193**	**2 304 386**	**2 304 386**	**2 304 386**	**2 569 647**	**2 557 873**	**2 532 035**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		2 226 996	2 179 914	2 271 139	2 432 193	2 304 386	2 304 386	2 304 386	2 569 647	2 557 873	2 532 035
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**2 226 996**	**2 179 914**	**2 271 139**	**2 432 193**	**2 304 386**	**2 304 386**	**2 304 386**	**2 569 647**	**2 557 873**	**2 532 035**

EC108 Kouga - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		109 025	138 713	122 196	142 595	134 356	134 356	134 356	139 650	148 308	157 058
Service charges		247 311	252 848	293 108	320 439	308 977	308 977	308 977	335 414	356 210	377 227
Other revenue		32 134	36 399	17 296	23 210	24 241	24 241	24 241	23 132	24 566	26 015
Government - operating	1	91 174	95 932	191 281	92 151	91 083	91 083	91 083	99 911	111 502	122 578
Government - capital	1				33 360	80 800	80 800	80 800	44 720	40 840	47 457
Interest		1 236	1 709	2 430	8 324	2 984	2 984	2 984	9 500	10 089	10 684
Dividends									–	–	–
Payments											
Suppliers and employees		(423 529)	(468 833)	(474 900)	(540 398)	(529 515)	(529 515)	(529 515)	(567 344)	(600 701)	(636 297)
Finance charges		(22 090)	(13 356)	(7 131)	(16 112)	(5 555)	(5 555)	(5 555)	(4 463)	(3 786)	(3 028)
Transfers and Grants	1								(580)	(616)	(652)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**35 261**	**43 413**	**144 279**	**63 570**	**107 372**	**107 372**	**107 372**	**79 941**	**86 413**	**101 042**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		180	1 087	234					–	–	–
Decrease (Increase) in non-current debtors		49	148						–	–	–
Decrease (increase) other non-current receivables				17					–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(29 233)	(18 261)	(116 735)	(63 570)	(104 506)	(104 506)	(104 506)	(67 975)	(49 420)	(55 457)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(29 004)**	**(17 026)**	**(116 484)**	**(63 570)**	**(104 506)**	**(104 506)**	**(104 506)**	**(67 975)**	**(49 420)**	**(55 457)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		(4 145)	(16 028)	(16 864)		(15 456)	(15 456)	(15 456)	(7 303)	(7 213)	(7 182)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(4 145)**	**(16 028)**	**(16 864)**	**–**	**(15 456)**	**(15 456)**	**(15 456)**	**(7 303)**	**(7 213)**	**(7 182)**
NET INCREASE/ (DECREASE) IN CASH HELD		**2 112**	**10 359**	**10 931**	**(0)**	**(12 590)**	**(12 590)**	**(12 590)**	**4 663**	**29 780**	**38 403**
Cash/cash equivalents at the year begin:	2	**16 279**	**18 391**	**28 751**		**39 682**	**39 682**	**39 682**	**27 092**	**31 755**	**61 535**
Cash/cash equivalents at the year end:	2	**18 391**	**28 751**	**39 682**	**(0)**	**27 092**	**27 092**	**27 092**	**31 755**	**61 535**	**99 938**

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	18 391	28 751	39 682	(0)	27 092	27 092	27 092	31 755	61 535	99 938
Other current investments > 90 days		(0)	(0)	0	10 000	(0)	(0)	(0)	(0)	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**18 391**	**28 751**	**39 682**	**10 000**	**27 092**	**27 092**	**27 092**	**31 755**	**61 535**	**99 938**
Application of cash and investments											
Unspent conditional transfers		9 457	19 019	5 689	–	5 689	5 689	5 689	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	40 445	36 150	14 565	36 065	5 554	5 554	5 554	7 089	7 572	8 060
Other provisions		1 952	2 007	2 389		2 389	2 389	2 389	2 532	2 689	2 848
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5				10 000						
Total Application of cash and investments:		**51 854**	**57 176**	**22 642**	**46 065**	**13 631**	**13 631**	**13 631**	**9 621**	**10 261**	**10 908**
Surplus(shortfall)		**(33 463)**	**(28 425)**	**17 040**	**(36 065)**	**13 461**	**13 461**	**13 461**	**22 134**	**51 274**	**89 031**

EC108 Kouga - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**48 974**	**19 922**	**24 623**
Infrastructure - Road transport		–	484	–	–	–	–	–	–	–
Infrastructure - Electricity		5 396	5 670	3 534	10 100	9 310	9 310	6 500	10 000	15 000
Infrastructure - Water		2 374	816	30 002	–	47 440	47 440	4 910	–	–
Infrastructure - Sanitation		20 861	9 685	70 539	32 508	33 544	33 544	17 099	5 000	5 000
Infrastructure - Other		–	162	218	–	850	850	–	–	–
Infrastructure		*28 631*	*16 816*	*104 293*	*42 608*	*91 144*	*91 144*	*28 509*	*15 000*	*20 000*
Community		134	–	–	19 547	9 809	9 809	11 885	3 380	3 000
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	468	1 445	12 347	1 415	3 553	3 553	8 581	1 542	1 623
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	95	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**–**	**–**	**–**	**–**	**–**	**–**	**19 001**	**29 498**	**30 834**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	3 500
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	14 679	24 672	22 465
Infrastructure - Other		–	–	–	–	–	–	4 321	4 826	4 869
Infrastructure		–	–	–	–	–	–	*19 001*	*29 498*	*30 834*
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	484	–	–	–	–	–	–	3 500
Infrastructure - Electricity		5 396	5 670	3 534	10 100	9 310	9 310	6 500	10 000	15 000
Infrastructure - Water		2 374	816	30 002	–	47 440	47 440	4 910	–	–
Infrastructure - Sanitation		20 861	9 685	70 539	32 508	33 544	33 544	31 778	29 672	27 465
Infrastructure - Other		–	162	218	–	850	850	4 321	4 826	4 869
Infrastructure		*28 631*	*16 816*	*104 293*	*42 608*	*91 144*	*91 144*	*47 509*	*44 498*	*50 834*
Community		134	–	–	19 547	9 809	9 809	11 885	3 380	3 000
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		468	1 445	12 347	1 415	3 553	3 553	8 581	1 542	1 623
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	95	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		1 222 618	1 247 070	1 010 650	1 259 541	813 085	813 085	1 215 611	1 171 631	1 131 324
Infrastructure - Electricity		167 661	171 014	189 735	172 724	196 471	196 471	236 187	236 187	236 187
Infrastructure - Water		276 836	282 372	314 566	285 196	284 564	284 564	281 492	272 877	264 263
Infrastructure - Sanitation		310 777	316 993	398 117	320 163	374 146	374 146	342 786	359 395	349 982
Infrastructure - Other				1 564	–	1 346	1 346			
Infrastructure		*1 977 892*	*2 017 450*	*1 914 632*	*2 037 625*	*1 669 612*	*1 669 612*	*2 076 075*	*2 040 089*	*1 981 755*
Community		77 493	79 043	100 859	79 833	116 814	116 814	101 615	104 783	107 125
Heritage assets										
Investment properties		62 895	62 294	61 824	64 175	61 824	61 824	63 705	63 234	62 764
Other assets		364 040	261 612	374 824	467 759	566 291	566 291	476 223	465 741	455 079
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		122	172	183	175	195	195	101	27	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 482 441**	**2 420 570**	**2 452 322**	**2 649 567**	**2 414 736**	**2 414 736**	**2 717 718**	**2 673 875**	**2 606 723**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		81 466	80 000	81 944	80 714	80 714	80 714	83 123	88 277	93 485
Repairs and Maintenance by Asset Class	3	19 199	22 431	26 507	40 195	35 105	35 105	35 999	37 668	39 891
Infrastructure - Road transport		2 303	3 523	4 140	4 725	4 700	4 700	5 015	5 326	5 640
Infrastructure - Electricity		1 744	2 266	4 097	8 263	4 613	4 613	5 313	5 643	5 975
Infrastructure - Water		4 334	3 901	4 544	5 732	4 982	4 982	5 357	5 689	6 025
Infrastructure - Sanitation		2 163	2 857	3 523	3 820	4 174	4 174	4 670	4 960	5 252
Infrastructure - Other		343	308	234	2 039	1 089	1 089	1 471	1 562	1 654
Infrastructure		*10 887*	*12 855*	*16 538*	*24 579*	*19 558*	*19 558*	*21 826*	*23 179*	*24 547*
Community		71	52	98	1 193	2 594	2 594	2 711	2 561	2 712
Heritage assets		–	–	–	1 971	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	8 241	9 524	9 871	12 452	12 953	12 953	11 462	11 928	12 632
TOTAL EXPENDITURE OTHER ITEMS		**100 665**	**102 431**	**108 451**	**120 909**	**115 819**	**115 819**	**119 123**	**125 945**	**133 376**
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*28.0%*	*59.7%*	*55.6%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*22.9%*	*33.4%*	*33.0%*
R&M as a % of PPE		*0.8%*	*1.0%*	*1.1%*	*1.6%*	*1.5%*	*1.5%*	*1.4%*	*1.4%*	*1.6%*
Renewal and R&M as a % of PPE		*1.0%*	*1.0%*	*1.0%*	*2.0%*	*1.0%*	*1.0%*	*2.0%*	*3.0%*	*3.0%*

EC108 Kouga - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	8 000	8 000	8 000	30 371	32 193	34 125
Piped water inside yard (but not in dwelling)		–	–	–	7 000	7 000	7 000	–	–	–
Using public tap (at least min.service level)	2	–	–	–	2 000	2 000	2 000	–	–	–
Other water supply (at least min.service level)	4	–	–	–	2 000	2 000	2 000	–	–	–
Minimum Service Level and Above sub-total		–	–	–	19 000	19 000	19 000	30 371	32 193	34 125
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**	**30 371**	**32 193**	**34 125**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	10 000	10 000	10 000	–	–	–
Flush toilet (with septic tank)		–	–	–	2 000	2 000	2 000	–	–	–
Chemical toilet		129	129	129	–	–	–	129	129	129
Pit toilet (ventilated)		–	–	–	2 000	2 000	2 000	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		129	129	129	14 000	14 000	14 000	129	129	129
Bucket toilet		3 885	3 885	3 885	3 000	3 000	3 000	3 885	3 885	3 885
Other toilet provisions (< min.service level)		–	–	–	2 000	2 000	2 000	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		3 885	3 885	3 885	5 000	5 000	5 000	3 885	3 885	3 885
Total number of households	5	**4 014**	**4 014**	**4 014**	**19 000**	**19 000**	**19 000**	**4 014**	**4 014**	**4 014**
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	9 610	10 187	10 798
Electricity - prepaid (min.service level)		–	–	–	16 000	16 000	16 000	14 249	15 103	16 010
Minimum Service Level and Above sub-total		–	–	–	16 000	16 000	16 000	23 858	25 290	26 807
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**	**23 858**	**25 290**	**26 807**
Refuse:										
Removed at least once a week		–	–	–	–	–	–	21 309	22 588	23 943
Minimum Service Level and Above sub-total		–	–	–	–	–	–	21 309	22 588	23 943
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	–	–	–
Below Minimum Service Level sub-total		–	–	–	16 000	16 000	16 000	–	–	–
Total number of households	5	**–**	**–**	**–**	**16 000**	**16 000**	**16 000**	**21 309**	**22 588**	**23 943**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	7 101	7 101	7 101	–	–	–
Sanitation (free minimum level service)		–	–	–	7 101	7 101	7 101	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	7 101	7 101	7 101	–	–	–
Refuse (removed at least once a week)		–	–	–	7 101	7 101	7 101	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	7	5 713	5 713	5 713	8	8	8
Sanitation (free sanitation service to **indigent households**)		–	–	7	4 370	4 370	4 370	8	8	8
Electricity/other energy (50kwh per **indigent** household per month)		–	–	7	2 611	2 611	2 611	8	8	8
Refuse (removed once a week **for indigent households**)		–	–	7	6 466	6 466	6 466	8	8	8
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**–**	**–**	**30**	**19 160**	**19 160**	**19 160**	**31**	**32**	**32**
Highest level of free service provided per household										
Property rates (R value threshold)		847	957	1 156	85 000	85 000	85 000	1 336	1 430	1 530
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		75	85	73				96	103	110
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)					27	27	27			
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	5 420	5 420	5 420	5 420	5 756	6 056
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	4 146	4 146	4 146	4 146	4 403	4 632
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	2 478	2 478	2 478	2 478	2 631	2 768
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	6 135	6 135	6 135	6 135	6 515	6 854
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**–**	**–**	**–**	**18 179**	**18 179**	**18 179**	**18 179**	**19 306**	**20 310**

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		113 455	128 563	128 580	146 960	136 786	136 786	136 786	148 563	157 774	167 083
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***											
Net Property Rates		**113 455**	**128 563**	**128 580**	**146 960**	**136 786**	**136 786**	**136 786**	**148 563**	**157 774**	**167 083**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		193 104	211 719	215 215	237 518	216 230	216 230	213 626	227 122	241 176	252 466
less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***					2 478	2 478	2 478	2 478	2 631	2 768	
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	7	2 611	2 611	2 611	8	8	8	–
Net Service charges - electricity revenue		**193 104**	**211 719**	**215 208**	**232 429**	**211 141**	**211 141**	**211 141**	**224 482**	**238 400**	**252 466**
Service charges - water revenue	6										
Total Service charges - water revenue		**23 546**	**28 983**	**32 920**	**65 970**	**62 098**	**62 098**	**56 392**	**58 889**	**62 482**	**59 747**
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***					**5 420**	**5 420**	**5 420**	**5 420**	**5 756**	**6 056**	
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	7	5 713	5 713	5 713	8	8	8	–
Net Service charges - water revenue		**23 546**	**28 983**	**32 912**	**54 836**	**50 964**	**50 964**	**50 964**	**53 124**	**56 418**	**59 747**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		**28 861**	**33 264**	**37 334**	**48 751**	**46 006**	**46 006**	**41 644**	45 198	47 956	45 872
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***					**4 146**	**4 146**	**4 146**	**4 146**	4 403	4 632	
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	7	4 370	4 370	4 370	8	8	8	–
Net Service charges - sanitation revenue		**28 861**	**33 264**	**37 326**	**40 236**	**37 490**	**37 490**	**37 490**	**40 787**	**43 316**	**45 872**
Service charges - refuse revenue	6										
Total refuse removal revenue		36 454	41 458	45 882	40 506	35 532	35 532	29 073	31 502	33 390	28 093
Total landfill revenue											
less Revenue Foregone ***(in excess of one removal a week to indigent households)***					6 135	6 135	6 135	6 135	6 515	6 854	
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	7	6 466	6 466	6 466	8	8	8	–
Net Service charges - refuse revenue		**36 454**	**41 458**	**45 875**	**27 905**	**22 930**	**22 930**	**22 930**	**24 979**	**26 528**	**28 093**
Other Revenue by source											
Fuel Levy											
Other Revenue		11 984	17 549	19 710	9 855	8 370	8 370	8 370	10 843	11 515	12 195
	3										
Total 'Other' Revenue	1	**11 984**	**17 549**	**19 710**	**9 855**	**8 370**	**8 370**	**8 370**	**10 843**	**11 515**	**12 195**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	193 299	208 085	212 826	134 176	139 326	139 326	139 326	147 691	156 848	166 102
Pension and UIF Contributions		–	–	–	21 695	21 695	21 695	21 695	25 097	26 653	28 225
Medical Aid Contributions		–	–	–	9 258	9 258	9 258	9 258	12 664	13 449	14 243
Overtime		–	–	–	10 803	10 803	10 803	10 803	9 454	10 040	10 632
Performance Bonus		–	–	–	–	–	–	–	948	1 006	1 066
Motor Vehicle Allowance		–	–	–	–	–	–	–	7 938	8 430	8 927
Cellphone Allowance		–	–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	506	506	506	506	584	620	656
Other benefits and allowances		–	–	–	35 141	35 141	35 141	35 141	28 068	29 808	31 567
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	858	858	858	858	759	806	854
Post-retirement benefit obligations	4	–	–	–	–	–	–	–	–	–	–
sub-total	5	**193 299**	**208 085**	**212 826**	**212 437**	**217 587**	**217 587**	**217 587**	**233 201**	**247 660**	**262 272**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**193 299**	**208 085**	**212 826**	**212 437**	**217 587**	**217 587**	**217 587**	**233 201**	**247 660**	**262 272**
Contributions recognised - capital											
List contributions by contract											

Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		81 466	80 000	81 944	80 714	80 714	80 714	80 714	83 123	88 277	93 485
Lease amortisation					–						
Capital asset impairment					–						
Depreciation resulting from revaluation of PPE	10				–						
Total Depreciation & asset impairment	1	**81 466**	**80 000**	**81 944**	**80 714**	**80 714**	**80 714**	**80 714**	**83 123**	**88 277**	**93 485**
Bulk purchases											
Electricity Bulk Purchases		146 129	154 345	154 641	185 525	173 063	173 063	173 063	189 331	201 069	212 933
Water Bulk Purchases		16 161	14 502	15 887	15 343	16 571	16 571	16 571	18 063	19 183	20 315
Total bulk purchases	1	**162 290**	**168 847**	**170 528**	**200 868**	**189 634**	**189 634**	**189 634**	**207 394**	**220 252**	**233 247**
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	580	616	652
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**580**	**616**	**652**
Contracted services											
List services provided by contract					–						
Insurance - AON					2 058	4 382	4 382	4 382	2 058	2 185	2 314
Rentals - Various companies					7 702	7 702	7 702	7 702	9 195	9 765	10 341
Cell phone contracts - Autopage & MTN					1 309	1 309	1 309	1 309	1 284	1 364	1 445
sub-total	1	**–**	**–**	**–**	**11 069**	**13 393**	**13 393**	**13 393**	**12 537**	**13 314**	**14 100**
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		**–**	**–**	**–**	**11 069**	**13 393**	**13 393**	**13 393**	**12 537**	**13 314**	**14 100**
Other Expenditure By Type											
Collection costs		–	–	–	514	514	514	514	1 150	1 221	1 293
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Consultant fees		–	–	–	1 465	1 465	1 465	1 465	2 707	2 875	3 044
Audit fees		–	–	–	5 000	5 000	5 000	5 000	5 000	5 310	5 623
General expenses	3	72 766	76 716	79 361	57 173	56 533	56 533	56 533	58 351	60 714	64 451
List Other Expenditure by Type		–	–	–							
Repairs and maintenance		–	–	–	40 195						
Total 'Other' Expenditure	1	**72 766**	**76 716**	**79 361**	**104 346**	**63 511**	**63 511**	**63 511**	**67 208**	**70 120**	**74 412**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs					–						
Other materials					–						
Contracted Services					–						
Other Expenditure		19 199	22 431	26 507	40 195	35 105	35 105	35 105	35 999	37 668	39 891
Total Repairs and Maintenance Expenditure	9	19 199	22 431	26 507	40 195	35 105	35 105	35 105	35 999	37 668	39 891

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 1	Vote 6 - Infrastructure, Planning & Development 2	Vote 7 - Social Services 1	Vote 8 - Social Services 2	Vote 9 - Social Services 3	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		–	148 563	–	–	–	–	–	–	–							**148 563**
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–							**–**
Service charges - electricity revenue		–	–	–	–	224 482	–	–	–	–							**224 482**
Service charges - water revenue		–	–	–	–	–	53 124	–	–	–							**53 124**
Service charges - sanitation revenue		–	–	–	–	–	40 787	–	–	–							**40 787**
Service charges - refuse revenue		–	–	–	–	–	–	–	24 979	–							**24 979**
Service charges - other		–	–	–	–	–	–	–	13 451	–							**13 451**
Rental of facilities and equipment		–	–	–	–	584	–	–	7	–							**591**
Interest earned - external investments		–	3 000	–	–	–	–	–	–	–							**3 000**
Interest earned - outstanding debtors		–	6 500	–	–	–	–	–	–	–							**6 500**
Dividends received		–	–	–	–	–	–	–	–	–							**–**
Fines		–	–	–	–	143	–	2	2 467	–							**2 612**
Licences and permits		–	–	–	–	–	–	182	8 904	–							**9 086**
Agency services		–	–	–	–	–	–	–	–	–							**–**
Other revenue		–	1 497	31	–	2 892	451	2 867	3 105	–							**10 843**
Transfers recognised - operational		–	88 747	477	–	7 073	–	3 614	–	–							**99 911**
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–							**–**
Total Revenue (excluding capital transfers and contributior		**–**	**248 308**	**508**	**–**	**235 175**	**94 363**	**6 666**	**52 912**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**637 931**
Expenditure By Type																	
Employee related costs		5 340	30 146	21 610	6 721	42 297	27 991	29 086	70 011	–							**233 201**
Remuneration of councillors		11 004	–	–	–	–	–	–	–	–							**11 004**
Debt impairment		–	8 914	–	–	13 469	5 635	–	2 306	–							**30 323**
Depreciation & asset impairment		–	6 585	–	–	56 873	19 475	178	11	–							**83 123**
Finance charges		–	–	–	–	1 444	2 147	–	871	–							**4 463**
Bulk purchases		–	–	–	–	189 331	18 063	–	–	–							**207 394**
Other materials		161	325	222	700	13 018	12 026	1 758	7 772	18							**35 999**
Contracted services		824	527	5 828	82	1 317	2 435	604	919	–							**12 537**
Transfers and grants		–	–	–	580	–	–	–	–	–							**580**
Other expenditure		14 129	12 600	5 593	2 759	11 626	6 805	3 324	9 835	538							**67 208**
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–							**–**
Total Expenditure		**31 458**	**59 097**	**33 253**	**10 842**	**329 375**	**94 577**	**34 950**	**91 725**	**556**	**–**	**–**	**–**	**–**	**–**	**–**	**685 833**
Surplus/(Deficit)		**(31 458)**	**189 211**	**(32 745)**	**(10 842)**	**(94 200)**	**(214)**	**(28 284)**	**(38 813)**	**(556)**	**–**	**–**	**–**	**–**	**–**	**–**	**(47 902)**
Transfers recognised - capital																	**–**
Contributions recognised - capital		–	–	–	1 440	6 000	32 958	–	4 321	–							**44 720**
Contributed assets																	**–**
Surplus/(Deficit) after capital transfers & contributions		**(31 458)**	**189 211**	**(32 745)**	**(9 401)**	**(88 200)**	**32 743**	**(28 284)**	**(34 492)**	**(556)**	**–**	**–**	**–**	**–**	**–**	**–**	**(3 182)**

EC108 Kouga - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Call investment deposits											
Call deposits < 90 days		18 534	28 751	39 682	10 000	24 092	24 092	24 092	28 755	56 535	89 938
Other current investments > 90 days											
Total Call investment deposits	2	**18 534**	**28 751**	**39 682**	**10 000**	**24 092**	**24 092**	**24 092**	**28 755**	**56 535**	**89 938**
Consumer debtors											
Consumer debtors		47 982	52 942	43 579	59 006	46 863	46 863	46 863	49 675	52 755	55 868
Less: Provision for debt impairment											
Total Consumer debtors	2	**47 982**	**52 942**	**43 579**	**59 006**	**46 863**	**46 863**	**46 863**	**49 675**	**52 755**	**55 868**
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)		2 419 425	2 358 105	2 390 315	2 585 217	2 414 541	2 414 541	2 414 541	2 653 913	2 610 613	2 543 959
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	**2 419 425**	**2 358 105**	**2 390 315**	**2 585 217**	**2 414 541**	**2 414 541**	**2 414 541**	**2 653 913**	**2 610 613**	**2 543 959**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		33 548	23 928	10 870	3 379	11 185	11 185	11 185	7 303	7 213	7 182
Total Current liabilities - Borrowing		**33 548**	**23 928**	**10 870**	**3 379**	**11 185**	**11 185**	**11 185**	**7 303**	**7 213**	**7 182**
Trade and other payables											
Trade and other creditors		114 830	99 195	88 786	100 231	88 786	88 786	88 786	94 113	99 948	105 845
Unspent conditional transfers		9 457	19 019	5 689		5 689	5 689	5 689			
VAT						974	974	974			
Total Trade and other payables	2	**124 287**	**118 214**	**94 474**	**100 231**	**95 449**	**95 449**	**95 449**	**94 113**	**99 948**	**105 845**
Non current liabilities - Borrowing											
Borrowing	4	61 104	53 443	49 637	53 963	49 637	49 637	49 637	36 734	30 297	23 114
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		**61 104**	**53 443**	**49 637**	**53 963**	**49 637**	**49 637**	**49 637**	**36 734**	**30 297**	**23 114**
Provisions - non-current											
Retirement benefits		110 588	104 535	111 155	68 002	98 688	98 688	98 688	100 662	102 675	104 728
List other major provision items											
Refuse landfill site rehabilitation											
Other					37 578						
Total Provisions - non-current		**110 588**	**104 535**	**111 155**	**105 580**	**98 688**	**98 688**	**98 688**	**100 662**	**102 675**	**104 728**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		2 273 157	2 230 493	2 179 914	2 482 697	2 277 727	2 277 727	2 277 727	2 572 829	2 559 737	2 524 478
GRAP adjustments											
Restated balance		2 273 157	2 230 493	2 179 914	2 482 697	2 277 727	2 277 727	2 277 727	2 572 829	2 559 737	2 524 478
Surplus/(Deficit)		(46 161)	(50 579)	91 225	(50 504)	26 659	26 659	26 659	(3 182)	(1 864)	7 557
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	**2 226 996**	**2 179 914**	**2 271 139**	**2 432 193**	**2 304 386**	**2 304 386**	**2 304 386**	**2 569 647**	**2 557 873**	**2 532 035**
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 226 996**	**2 179 914**	**2 271 139**	**2 432 193**	**2 304 386**	**2 304 386**	**2 304 386**	**2 569 647**	**2 557 873**	**2 532 035**

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

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				52	56	488	27	127	127	31	33	35
MUNICIPAL TRANSFORMATION AND DEVELOPMENT				1 276	409	492	1 428	203	203	477	507	537
FINANCIAL SUSTAINABILITY AND VIABILITY				174 171	202 052	209 078	240 876	226 551	226 551	248 308	270 333	290 910
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				324 149	336 109	460 022	396 469	443 443	443 443	432 394	451 303	482 018
LOCAL ECONOMIC DEVELOPMENT				98	19	–	(60)	100	100	1 440	1 542	1 623
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**499 745**	**538 645**	**670 080**	**638 741**	**670 423**	**670 423**	**682 650**	**723 718**	**775 123**

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

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				43 711	44 779	45 835	51 789	54 532	54 532	59 104	62 768	66 472
MUNICIPAL TRANSFORMATION AND DEVELOPMENT				5 262	5 440	6 841	7 628	7 451	7 451	6 391	6 787	7 188
FINANCIAL SUSTAINABILITY AND VIABILITY				65 140	83 410	70 914	59 716	60 205	60 205	61 605	65 048	69 040
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				414 902	436 182	440 364	561 221	512 680	512 680	548 436	580 043	613 285
LOCAL ECONOMIC DEVELOPMENT				16 891	19 412	14 901	8 890	8 896	8 896	10 297	10 935	11 580
Allocations to other priorities												
Total Expenditure			1	**545 906**	**589 224**	**578 855**	**689 244**	**643 764**	**643 764**	**685 833**	**725 582**	**767 566**

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

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
GOOD GOVERNANCE AND PUBLIC PARTICIPATION		A		–	143	2 036	500	679	679	1 980		
MUNICIPAL TRANSFORMATION AND DEVELOPMENT		B				56				25		
FINANCIAL SUSTAINABILITY AND VIABILITY		C		468	680	1 647	145	415	415	670		
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT		D		28 765	17 423	112 821	61 362	103 238	103 238	63 829	47 878	53 834
LOCAL ECONOMIC DEVELOPMENT		E		–	15	175	1 563	174	174	1 470	1 542	1 623
		F										
		G										
		H										
		I										
		J										
		K		–	–	–	–					
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**67 975**	**49 420**	**55 457**

EC108 Kouga - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.8%	5.0%	4.1%	2.3%	3.3%	3.3%	3.3%	1.7%	1.5%	1.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.5%	6.5%	5.2%	2.9%	4.2%	4.2%	4.2%	2.2%	1.9%	1.7%
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	0.5	0.5	0.9	0.6	0.8	0.8	0.8	0.9	1.1	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.5	0.9	0.6	0.8	0.8	0.8	0.9	1.1	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.2	0.3	0.1	0.2	0.2	0.2	0.2	0.4	0.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		94.9%	93.3%	96.7%	89.9%	93.9%	93.9%	93.9%	94.0%	94.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		94.9%	93.3%	96.7%	89.9%	93.9%	93.9%	93.9%	94.0%	94.0%	94.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	12.8%	14.6%	11.2%	15.0%	15.0%	15.0%	14.7%	14.5%	14.4%
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		624.4%	345.0%	223.7%	#########	327.7%	327.7%	327.7%	296.4%	162.4%	105.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	41.6%	40.1%	39.2%	33.3%	36.9%	36.9%	36.9%	36.6%	36.3%	36.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	43.4%	41.9%	41.0%	35.1%	38.6%	38.6%		38.3%	38.0%	37.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.1%	4.3%	4.9%	6.3%	6.0%	6.0%		5.6%	5.5%	5.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	22.3%	18.0%	16.4%	15.2%	14.6%	14.6%	14.6%	13.7%	13.5%	13.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.8	23.4	55.9	29.6	29.6	29.6	29.7	31.1	32.0	33.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.4%	15.7%	18.4%	13.9%	18.6%	18.6%	18.6%	18.4%	18.4%	18.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.5	0.8	1.1	(0.0)	0.7	0.7	0.7	0.7	1.3	2.0

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	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.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	8 000	8 000	8 000	30 371	32 193	34 125
		Piped water inside yard (but not in dwelling)	–	–	–	7 000	7 000	7 000	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	2 000	2 000	2 000	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	2 000	2 000	2 000	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	19 000	19 000	19 000	30 371	32 193	34 125
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**19 000**	**19 000**	**19 000**	**30 371**	**32 193**	**34 125**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	10 000	10 000	10 000	–	–	–
		Flush toilet (with septic tank)	–	–	–	2 000	2 000	2 000	–	–	–
		Chemical toilet	129	129	129	–	–	–	129	129	129
		Pit toilet (ventilated)	–	–	–	2 000	2 000	2 000	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	129	129	129	14 000	14 000	14 000	129	129	129
		Bucket toilet	3 885	3 885	3 885	3 000	3 000	3 000	3 885	3 885	3 885
		Other toilet provisions (< min.service level)	–	–	–	2 000	2 000	2 000	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	3 885	3 885	3 885	5 000	5 000	5 000	3 885	3 885	3 885
		Total number of households	**4 014**	**4 014**	**4 014**	**19 000**	**19 000**	**19 000**	**4 014**	**4 014**	**4 014**
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	9 610	10 187	10 798
		Electricity - prepaid (min.service level)	–	–	–	16 000	16 000	16 000	14 249	15 103	16 010
		Minimum Service Level and Above sub-total	–	–	–	16 000	16 000	16 000	23 858	25 290	26 807
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**16 000**	**16 000**	**16 000**	**23 858**	**25 290**	**26 807**
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	21 309	22 588	23 943
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	21 309	22 588	23 943
		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	–	–	–
		Below Minimum Service Level sub-total	–	–	–	16 000	16 000	16 000	–	–	–
		Total number of households	**–**	**–**	**–**	**16 000**	**16 000**	**16 000**	**21 309**	**22 588**	**23 943**

Municipal in-house services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
		Water:									
		Piped water inside dwelling				8 000	8 000	8 000	30 371	32 193	34 125
		Piped water inside yard (but not in dwelling)				7 000	7 000	7 000			
	8	Using public tap (at least min.service level)				2 000	2 000	2 000			
	10	Other water supply (at least min.service level)				2 000	2 000	2 000			
		Minimum Service Level and Above sub-total	–	–	–	19 000	19 000	19 000	30 371	32 193	34 125
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**19 000**	**19 000**	**19 000**	**30 371**	**32 193**	**34 125**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)				10 000	10 000	10 000			
		Flush toilet (with septic tank)				2 000	2 000	2 000			
		Chemical toilet	129	129	129				129	129	129
		Pit toilet (ventilated)				2 000	2 000	2 000			
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	129	129	129	14 000	14 000	14 000	129	129	129
		Bucket toilet	3 885	3 885	3 885	3 000	3 000	3 000	3 885	3 885	3 885
		Other toilet provisions (< min.service level)				2 000	2 000	2 000			
		No toilet provisions									
		Below Minimum Service Level sub-total	3 885	3 885	3 885	5 000	5 000	5 000	3 885	3 885	3 885
		Total number of households	**4 014**	**4 014**	**4 014**	**19 000**	**19 000**	**19 000**	**4 014**	**4 014**	**4 014**
		Energy:									
		Electricity (at least min.service level)							9 610	10 187	10 798
		Electricity - prepaid (min.service level)				16 000	16 000	16 000	14 249	15 103	16 010
		Minimum Service Level and Above sub-total	–	–	–	16 000	16 000	16 000	23 858	25 290	26 807
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**16 000**	**16 000**	**16 000**	**23 858**	**25 290**	**26 807**
		Refuse:									
		Removed at least once a week							21 309	22 588	23 943
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	21 309	22 588	23 943
		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			
		Below Minimum Service Level sub-total	–	–	–	16 000	16 000	16 000	–	–	–
		Total number of households	**–**	**–**	**–**	**16 000**	**16 000**	**16 000**	**21 309**	**22 588**	**23 943**

Municipal entity services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***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									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***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									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R'000)**			7 462	2 611 473	2 611 473	2 611 473	7 800	7 900	8 100
		Number of HH receiving this type of FBS				7 101	7 101	7 101			
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R'000)**			7 462	5 713 098	5 713 098	5 713 098	7 800	7 900	8 100
		Number of HH receiving this type of FBS				7 101	7 101	7 101			
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**			7 462	4 369 744	4 369 744	4 369 744	7 800	7 900	8 100
		Number of HH receiving this type of FBS				7 101	7 101	7 101			
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**			7 462	6 466 163	6 466 163	6 466 163	7 800	7 900	8 100
		Number of HH receiving this type of FBS				7 101	7 101	7 101			
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

EC108 Kouga Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	18 391	28 751	39 682	(0)	27 092	27 092	27 092	31 755	61 535	99 938
Cash + investments at the yr end less applications - R'000	18(1)b	2	(33 463)	(28 425)	17 040	(36 065)	13 461	13 461	13 461	22 134	51 274	89 031
Cash year end/monthly employee/supplier payments	18(1)b	3	0.5	0.8	1.1	(0.0)	0.7	0.7	0.7	0.7	1.3	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(46 161)	(50 579)	91 225	(50 504)	26 659	26 659	26 659	(3 182)	(1 864)	7 557
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.7%	(3.6%)	13.9%	(14.4%)	(6.0%)	(6.0%)	1.1%	0.2%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96.3%	95.2%	93.5%	89.3%	94.4%	94.4%	94.4%	93.1%	93.1%	93.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	1.4%	7.9%	4.0%	10.1%	5.9%	5.9%	5.9%	6.0%	6.0%	6.0%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(14.1%)	20.0%	(9.6%)	22.9%	0.0%	0.0%	6.0%	6.2%	5.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(44.1%)	(9.3%)	12.4%	(20.2%)	0.0%	0.0%	(26.1%)	(35.4%)	(54.7%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.8%	1.0%	1.1%	1.6%	1.5%	1.5%	1.5%	1.4%	1.4%	1.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	28.0%	59.7%	55.6%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a			11.7%	2.4%	19.9%	(8.4%)	0.0%	0.0%	7.1%	6.2%	5.9%
% incr Property Tax	18(1)a			13.3%	0.0%	14.3%	(6.9%)	0.0%	0.0%	8.6%	6.2%	5.9%
% incr Service charges - electricity revenue	18(1)a			9.6%	1.6%	8.0%	(9.2%)	0.0%	0.0%	6.3%	6.2%	5.9%
% incr Service charges - water revenue	18(1)a			23.1%	13.6%	66.6%	(7.1%)	0.0%	0.0%	4.2%	6.2%	5.9%
% incr Service charges - sanitation revenue	18(1)a			15.3%	12.2%	7.8%	(6.8%)	0.0%	0.0%	8.8%	6.2%	5.9%
% incr Service charges - refuse revenue	18(1)a			13.7%	10.7%	(39.2%)	(17.8%)	0.0%	0.0%	8.9%	6.2%	5.9%
% incr in Service charges - other	18(1)a			22.7%	24.3%	(141.9%)	0.0%	0.0%	0.0%	6.0%	6.2%	5.9%
Total billable revenue	18(1)a		375 575	419 641	429 632	515 055	472 001	472 001	472 001	505 387	536 721	568 388
Service charges			375 575	419 641	429 632	515 055	472 001	472 001	472 001	505 387	536 721	568 388
Property rates			113 455	128 563	128 580	146 960	136 786	136 786	136 786	148 563	157 774	167 083
Service charges - electricity revenue			193 104	211 719	215 208	232 429	211 141	211 141	211 141	224 482	238 400	252 466
Service charges - water revenue			23 546	28 983	32 912	54 836	50 964	50 964	50 964	53 124	56 418	59 747
Service charges - sanitation revenue			28 861	33 264	37 326	40 236	37 490	37 490	37 490	40 787	43 316	45 872
Service charges - refuse removal			36 454	41 458	45 875	27 905	22 930	22 930	22 930	24 979	26 528	28 093
Service charges - other			(19 845)	(24 347)	(30 269)	12 689	12 689	12 689	12 689	13 451	14 285	15 128
Rental of facilities and equipment			676	276	1 395	1 398	551	551	551	591	627	664
Capital expenditure excluding capital grant funding			468	1 445	6 680	30 210	23 706	23 706	23 706	23 255	8 580	8 000
Cash receipts from ratepayers	18(1)a		388 470	427 961	432 599	486 245	467 574	467 574	467 574	498 196	529 084	560 300
Ratepayer & Other revenue	18(1)a		403 507	449 512	462 903	544 511	495 556	495 556	495 556	535 019	568 190	601 714
Change in consumer debtors (current and non-current)			(6 264)	(11 033)	13 187	(7 572)	8 793	8 793	8 793	21 609	5 748	5 809
Operating and Capital Grant Revenue	18(1)a		94 822	86 337	204 611	92 151	171 883	171 883	171 883	144 631	152 342	170 035
Capital expenditure - total	20(1)(vi)		29 233	18 261	116 735	63 570	104 506	104 506	104 506	67 975	49 420	55 457
Capital expenditure - renewal	20(1)(vi)		–	–	–	–	–	–		19 001	29 498	30 834
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										95 820	107 282	118 228
DoRA capital grants total MFY										34 810	40 840	47 457
Provincial operating grants										2 491	2 521	2 551
Provincial capital grants										9 910		
District Municipality grants										1 600	1 699	1 799
Total gazetted/advised national, provincial and district grants										144 631	152 342	170 035
Average annual collection rate (arrears inclusive)												
DoRA operating												
Local Government Equitable Share										91 622	103 959	114 565
Finance Management										1 625	1 700	1 955
EPWP Incentive										1 057		
MIG - Admin										1 516	1 623	1 708
										95 820	**107 282**	**118 228**
DoRA capital												
Municipal Infrastructure Grant (MIG)										28 810	30 840	32 457
Intergrated National Electrification Programme										6 000	10 000	15 000
										34 810	**40 840**	**47 457**

Trend												
Change in consumer debtors (current and non-current)			(6 264)	(11 033)	13 187	8 793	21 609	5 748	5 809	–	–	–
Total Operating Revenue			464 848	518 613	543 052	638 741	589 623	589 623	589 623	637 931	682 878	727 666
Total Operating Expenditure			545 906	589 224	578 855	689 244	643 764	643 764	643 764	685 833	725 582	767 566
Operating Performance Surplus/(Deficit)			(81 059)	(70 611)	(35 803)	(50 504)	(54 141)	(54 141)	(54 141)	(47 902)	(42 704)	(39 900)
Cash and Cash Equivalents (30 June 2012)										31 755		
Revenue												
% Increase in Total Operating Revenue				11.6%	4.7%	17.6%	(7.7%)	0.0%	0.0%	8.2%	7.0%	6.6%
% Increase in Property Rates Revenue				13.3%	0.0%	14.3%	(6.9%)	0.0%	0.0%	8.6%	6.2%	5.9%
% Increase in Electricity Revenue				9.6%	1.6%	8.0%	(9.2%)	0.0%	0.0%	6.3%	6.2%	5.9%
% Increase in Property Rates & Services Charges				11.7%	2.4%	19.9%	(8.4%)	0.0%	0.0%	7.1%	6.2%	5.9%
Expenditure												
% Increase in Total Operating Expenditure				7.9%	(1.8%)	19.1%	(6.6%)	0.0%	0.0%	6.5%	5.8%	5.8%
% Increase in Employee Costs				7.6%	2.3%	(0.2%)	2.4%	0.0%	0.0%	7.2%	6.2%	5.9%
% Increase in Electricity Bulk Purchases				5.6%	0.2%	20.0%	(6.7%)	0.0%	0.0%	9.4%	6.2%	5.9%
Average Cost Per Budgeted Employee Position (Remuneration)					236473.7551	0				0		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			0.8%	1.0%	1.1%	1.6%	1.5%	1.5%		1.4%	1.4%	1.6%
Asset Renewal and R&M as a % of PPE			1.0%	1.0%	1.0%	2.0%	1.0%	1.0%		2.0%	3.0%	3.0%
Debt Impairment % of Total Billable Revenue			1.4%	7.9%	4.0%	10.1%	5.9%	5.9%	5.9%	6.0%	6.0%	6.0%
Capital Revenue												
Internally Funded & Other (R'000)			468	1 445	6 680	30 210	23 706	23 706	23 706	23 255	8 580	8 000
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			28 765	16 816	110 055	33 360	80 800	80 800	80 800	44 720	40 840	47 457
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			98.4%	92.1%	94.3%	52.5%	77.3%	77.3%	77.3%	65.8%	82.6%	85.6%
Capital Expenditure												
Total Capital Programme (R'000)			29 233	18 261	116 735	63 570	104 506	104 506	104 506	67 975	49 420	55 457
Asset Renewal			–	–	–	–	–	–	–	19 001	29 498	30 834
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	28.0%	59.7%	55.6%
Cash												
Cash Receipts % of Rate Payer & Other			96.3%	95.2%	93.5%	89.3%	94.4%	94.4%	94.4%	93.1%	93.1%	93.1%
Cash Coverage Ratio			0	0	0	(0)	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			4.8%	5.0%	4.1%	2.3%	3.3%	3.3%	3.3%	1.7%	1.5%	1.3%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(33 463)	(28 425)	17 040	(36 065)	13 461	13 461	13 461	22 134	51 274	89 031
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	23.3%	23.3%	23.3%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	3.3%	3.6%	3.6%		3.4%	3.4%	3.4%
High Level Outcome of Funding Compliance												
Total Operating Revenue			464 848	518 613	543 052	638 741	589 623	589 623	589 623	637 931	682 878	727 666
Total Operating Expenditure			545 906	589 224	578 855	689 244	643 764	643 764	643 764	685 833	725 582	767 566
Surplus/(Deficit) Budgeted Operating Statement			(81 059)	(70 611)	(35 803)	(50 504)	(54 141)	(54 141)	(54 141)	(47 902)	(42 704)	(39 900)
Surplus/(Deficit) Considering Reserves and Cash Backing			(33 463)	(28 425)	17 040	(36 065)	13 461	13 461	13 461	22 134	51 274	89 031
MTREF Funded (1) / Unfunded (0)		15	0	0	1	0	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✓	✗	✓	✓	✓	✓	✓	✓

EC108 Kouga - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:		2008/07/01	2008/07/01	2013/07/01	2013/07/01					
Financial year valuation used		**2008**	**2008**	**2013**	**2013**					
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		No	No	Yes	Yes					
Municipal partnership s38 used? (Y/N)		N	N	N	N	N	N	N	N	N
No. of assistant valuers (FTE)	3	–	–	**1**	1	**1**	**1**	1	**1**	**1**
No. of data collectors (FTE)	3	6	6	13	13	13	13	13	13	13
No. of internal valuers (FTE)	3	–	–	–	–	–	–	–	–	–
No. of external valuers (FTE)	3	3	3	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	–	–	–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		24	12	60	48			36		
No. of properties	5	35 513	35 852	35 219	37 335	35 520	35 520	35 520		
No. of sectional title values	5	1 104	3 621	3 621	4 055	3 662	3 662	3 662		
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–
No. of supplementary valuations		3	2	2	1	1	1	1	1	1
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–
No. of objections by rate payers		52	18	1 465	–	–	–	–	–	–
No. of appeals by rate payers		49	2	385	–	–	–	–	–	–
No. of successful objections	8	12	3	189	–	–	–	–	–	–
No. of successful objections > 10%	8	2	3	539	–	–	–	–	–	–
Supplementary valuation										
Public service infrastructure value (Rm)	5	159	45	34	34	22	22	22		
Municipality owned property value (Rm)		1 079	1 295	680	676	551	551	551		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		48	14	10	10	7	7	7		
Valuation reductions-nature reserves/park (Rm)		–	7	7	5	5	5	5		
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		410	245	408	407	400	400	400		
Valuation reductions-public worship (Rm)		110	365	232	236	117	117	117		
Valuation reductions-other (Rm)										
Total valuation reductions:		**567**	**630**	**656**	**659**	**529**	**529**	**529**	**–**	**–**
Total value used for rating (Rm)	5	33 758	33 761	26 762	26 762	26 713	26 713	26 713		
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	33 758	33 761	26 762	26 762	26 713	26 713	26 713		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	114 989	122 715	127 702	75 746	105 381	105 381	105 381		
Rate revenue expected to collect (R'000)	6	112 975	124 195	129 239	64 412	100 809	100 809	100 809		
Expected cash collection rate (%)		98.2%	101.2%	101.2%	85.0%	95.7%	95.7%	95.7%		
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		145	163	223	84	163	163	163		
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)		490	549	529	163	167	167	167		
Rebates, exemptions - other (R'000)		12 133	13 970	11 874	9 480	11 067	11 067	11 067		
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		**12 767**	**14 682**	**12 626**	**9 727**	**11 397**	**11 397**	**11 397**	**–**	**–**

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 2015/16																	
Valuation:																	
No. of properties		14 942		1 179	2 621	441	3 647	298	926	7 661				5		138	
No. of sectional title property values		3 324		338													
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		99		66	53	9		3	35	1							
Supplementary valuation (Rm)		99 933 000		84 519 500	66 706 000	7 884 000		3 000	39 008 000	40 000							
No. of valuation roll amendments																	
No. of objections by rate-payers		1		24													
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5	1		23													
No. of successful objections > 10%	5	1		23													
Estimated no. of properties not valued																	
Years since last valuation **(select)**		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		274							14	115							
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2									651							
Total valuation reductions:																	
Total value used for rating (Rm)	6	18 584		2 502	3 440	421	551	22	525	441				5		222	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	**18 584**	**–**	**2 502**	**3 440**	**421**	**551**	**22**	**525**	**441**	**–**	**–**	**–**	**5**	**–**	**222**	**–**
Rating:																	
Average rate	3	0.006129		0.006254	0.001564	0.006129	0.006129	0.006129	0.006129	0.006129				0.006129		0.006129	
Rate revenue budget (R '000)		112 220		15 650	5 378	2 579	3 378	136	3 130	–				33		1 358	
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)							3 378	41	626					33		1 358	
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 2016/17																	
Valuation:																	
No. of properties		14 942		1 179	2 621	441	3 647	298	926	7 661				5		138	
No. of sectional title property values		3 324		338													
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)**		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		274							14	115							
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2									651							
Total valuation reductions:																	
Total value used for rating (Rm)	6	18 584		2 502	3 440	421	551	22	525	441				5		222	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	**6**	**18 584**	**–**	**2 502**	**3 440**	**421**	**551**	**22**	**525**	**441**	**–**	**–**	**–**	**5**	**–**	**222**	**–**
Rating:																	
Average rate	3	0.006129		0.006254	0.001564	0.006129	0.006129	0.006129	0.006129	0.006129				0.006129		0.006129	
Rate revenue budget (R '000)		112 220		15 650	5 378	2 579	3 378	136	3 130	–				33		1 358	
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)							3 378	41	626					33		1 358	
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	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates *(rate in the Rand)*	1								
Residential properties		R15 000 Rebate	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Residential properties - vacant land		R15 000 Rebate	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Formal/informal settlements		R100 000 Rebate	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Small holdings			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Farm properties - used			0.0011	0.0012	0.0015	0.0016	0.0017	0.0018	0.0019
Farm properties - not used			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Industrial properties			0.0042	0.0048	0.0058	0.0063	0.0068	0.0073	0.0078
Business and commercial properties			0.0042	0.0048	0.0059	0.0063	0.0068	0.0073	0.0078
Communal land - residential			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Communal land - small holdings			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Communal land - farm property			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Communal land - business and commercial			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Communal land - other			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
State-owned properties			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Municipal properties		100% Rebate	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Public service infrastructure		30% Rebate plus 40%	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Privately owned towns serviced by the owner		R15 000 Rebate and 20%	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
State trust land			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Restitution and redistribution properties			0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
Protected areas		100% Rebate	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
National monuments properties		100% Rebate	0.0042	0.0048	0.0058	0.0061	0.0067	0.0071	0.0076
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			85 000	85 000	85 000	85 000	85 000	85 000	85 000
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)*			66	75	70	79	87	93	99
Water usage - flat rate tariff *(c/kl)*					1 213	1 359	1 440	1 541	1 649
Water usage - life line tariff		(describe structure)						-	-
Water usage - Block 1 (c/kl)		0 - 12kl	6	7	7	7	8	9	9
Water usage - Block 2 (c/kl)		13 - 25kl	7	7	7	8	9	9	10
Water usage - Block 3 (c/kl)		26 - 45kl	8	8	8	9	10	11	12
Water usage - Block 4 (c/kl)		46 - 65kl	13	14	14	15	17	18	19
Other	2	66 - 85 kl	22	23	23	26	28	30	32
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			136	154	234	249	272	291	311
Service point - vacant land *(Rands/month)*			-	-	904	959	1 045	1 118	1 196
Waste water - flat rate tariff *(c/kl)*			75	76	80	85	93	99	106
Volumetric charge - Block 1 (c/kl)		more than 10 kl	5	7	7	10	11	11	12
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)*				118	118	132	141	151	162
Service point - vacant land *(Rands/month)*					1 940	2 177	2 330	2 493	2 667
FBE		50 kwh free	1	1	1	1	1	1	1
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)		0 - 50 KWH	1	1	1	1	1	1	1
Meter - IBT Block 2 (c/kwh)		51 - 350 kwh	1	1	1	1	1	1	1
Meter - IBT Block 3 (c/kwh)		351 - 600 kwh	1	1	1	1	1	2	2
Meter - IBT Block 4 (c/kwh)		601 - 999999kwh	1	1	1	2	2	2	2
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)						-	-
Prepaid - IBT Block 1 (c/kwh)		0 - 50 KWH	1	1	1	1	1	1	1
Prepaid - IBT Block 2 (c/kwh)		51 - 350 kwh	1	1	1	1	1	1	1
Prepaid - IBT Block 3 (c/kwh)		351 - 600 kwh	1	1	1	1	1	2	2
Prepaid - IBT Block 4 (c/kwh)		601 - 999999kwh	1	1	1	2	2	2	2
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			108	118	118	125	136	145	155
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	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Exemptions, reductions and rebates *(Rands)*									
Refuse		Basic							
Rates		85 000							
Water tariffs									
[Insert blocks as applicable]		Basic Charges	66	75	70	79	87	93	99
		0 - 12 kl Water	6	7	7	7	8	9	9
		(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]		Basic	75	76	80	85	93	99	106
		(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]		50 kwh	1	1	1	1	1	1	1
		(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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		2 901.66	3 279.10	3 960.67	4 198.31	4 198.31	4 198.31	9.0%	4 576.25	4 896.59	5 239.35
Electricity: Basic levy		126.32	135.96	146.49	131.52	131.52	131.52	7.6%	141.12	151.00	161.57
Electricity: Consumption		1 017.50	1 100.44	1 167.54	1 299.12	1 299.12	1 299.12	7.6%	1 396.00	1 493.72	1 598.28
Water: Basic levy		57.89	65.79	70.18	78.95	78.95	78.95	9.0%	86.84	92.92	99.42
Water: Consumption		173.97	196.58	212.31	237.79	237.79	237.79	9.0%	271.08	290.06	310.36
Sanitation		172.89	298.38	207.97	231.97	231.97	231.97	9.0%	496.92	531.70	568.92
Refuse removal		94.74	120.96	117.54	124.56	124.56	124.56	9.0%	135.77	145.27	155.44
Other		26.32	29.82	31.58	33.33	33.33	33.33	6.0%	33.33	35.66	38.16
sub-total		**4 571.29**	**5 227.03**	**5 914.28**	**6 335.55**	**6 335.55**	**6 335.55**	**12.7%**	**7 137.31**	**7 636.92**	**8 171.51**
VAT on Services		233.75	272.71		342.92						
Total large household bill:		**4 805.04**	**5 499.74**	**5 914.28**	**6 678.47**	**6 335.55**	**6 335.55**	**6.9%**	**7 137.31**	**7 636.92**	**8 171.51**
% increase/-decrease			**14.5%**	**7.5%**	**12.9%**	**(5.1%)**	**–**		**12.7%**	**7.0%**	**7.0%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		2 054.46	2 321.70	2 804.28	2 972.52	2 972.52	2 972.52	9.0%	3 240.12	3 466.93	3 709.61
Electricity: Basic levy		126.32	135.96	146.49	131.52	131.52	131.52	7.6%	141.12	151.00	161.57
Electricity: Consumption		417.50	451.32	476.32	519.30	519.30	519.30	7.6%	558.10	597.17	638.97
Water: Basic levy		57.89	65.79	70.18	78.95	78.95	78.95	9.0%	86.84	92.92	99.42
Water: Consumption		139.43	157.55	170.16	190.58	190.58	190.58	9.0%	233.41	249.75	267.23
Sanitation		146.12	225.81	207.97	231.97	231.97	231.97	9.0%	496.92	531.70	568.92
Refuse removal		94.74	120.96	117.54	124.56	124.56	124.56	9.0%	135.77	145.27	155.44
Other		26.32	29.82	31.58	33.33	33.33	33.33	6.0%	33.33	35.66	38.16
sub-total		**3 062.78**	**3 508.91**	**4 024.52**	**4 282.73**	**4 282.73**	**4 282.73**	**15.0%**	**4 925.61**	**5 270.40**	**5 639.33**
VAT on Services		141.16	166.21		210.32						
Total small household bill:		**3 203.94**	**3 675.12**	**4 024.52**	**4 493.05**	**4 282.73**	**4 282.73**	**9.6%**	**4 925.61**	**5 270.40**	**5 639.33**
% increase/-decrease			**14.7%**	**9.5%**	**11.6%**	**(4.7%)**	**–**		**15.0%**	**7.0%**	**7.0%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		847.20	957.40	1 156.00	1 225.78	1 225.78	1 225.78	9.0%	1 336.13	1 429.66	1 529.74
Electricity: Basic levy						–	–		–	–	–
Electricity: Consumption		264.00	285.00	146.49	131.52	131.52	131.52	7.6%	141.12	151.00	161.57
Water: Basic levy						–	–		–	–	–
Water: Consumption		86.73	98.00	108.90	121.97	121.97	121.97	9.0%	152.07	162.71	174.10
Sanitation		74.97	84.67	73.08	77.49	77.49	77.49	9.0%	96.32	103.06	110.28
Refuse removal						–	–			–	–
Other						–	–			–	–
sub-total		**1 272.90**	**1 425.07**	**1 484.47**	**1 556.76**	**1 556.76**	**1 556.76**	**10.8%**	**1 725.64**	**1 846.43**	**1 975.69**
VAT on Services		59.60	65.47		65.72						
Total small household bill:		**1 332.50**	**1 490.54**	**1 484.47**	**1 622.48**	**1 556.76**	**1 556.76**	**6.4%**	**1 725.64**	**1 846.43**	**1 975.69**
% increase/-decrease			**11.9%**	**(0.4%)**	**9.3%**	**(4.1%)**	**–**		**10.8%**	**7.0%**	**7.0%**

EC108 Kouga - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		18 534	28 751	39 682	10 000	24 092	24 092	28 755	56 535	89 938
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	**18 534**	**28 751**	**39 682**	**10 000**	**24 092**	**24 092**	**28 755**	**56 535**	**89 938**
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:		**18 534**	**28 751**	**39 682**	**10 000**	**24 092**	**24 092**	**28 755**	**56 535**	**89 938**

EC108 Kouga - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
First National Bank		N/A	Call Accounts	No	Variable interest rate	N/A	N/A	N/A	N/A	24 092	N/A	N/A	4 663	**28 755**
														–
														–
														–
														–
														–
														–
Municipality sub-total										**24 092**		–	**4 663**	**28 755**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									**24 092**		–	**4 663**	**28 755**

EC108 Kouga - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		61 104	53 443	49 637	53 963	49 637	49 637	36 734	30 297	23 114
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	**61 104**	**53 443**	**49 637**	**53 963**	**49 637**	**49 637**	**36 734**	**30 297**	**23 114**
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	**61 104**	**53 443**	**49 637**	**53 963**	**49 637**	**49 637**	**36 734**	**30 297**	**23 114**

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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**55 624**	**64 548**	**–**	**87 169**	**87 169**	**87 169**	**95 820**	**107 282**	**118 228**
Local Government Equitable Share		47 299	54 165		82 099	82 099	82 099	91 622	103 959	114 565
Finance Management		1 500	1 550		1 600	1 600	1 600	1 625	1 700	1 955
Municipal Systems Improvement		800	890		930	930	930	–	–	–
EPWP Incentive		1 616	1 330		1 000	1 000	1 000	1 057	–	–
Disaster Recovery Grant		3 014	5 197							
MIG - Admin		1 395	1 416		1 540	1 540	1 540	1 516	1 623	1 708
Neighbourhood Development Partnership Grant										
Provincial Government:		**2 813**	**2 862**	**–**	**3 364**	**2 214**	**2 214**	**2 491**	**2 521**	**2 551**
Library		2 083	2 014		2 014	2 014	2 014	2 014	2 014	2 014
Skills Development Grant		730	848		1 350	200	200	477	507	537
District Municipality:		**1 631**	**1 733**	**–**	**1 600**	**1 700**	**1 700**	**1 600**	**1 699**	**1 799**
Economic Development Gant		1 631	50			100	100			
Environment Health Subsidy			1 683		1 600	1 600	1 600	1 600	1 699	1 799
Other grant providers:		**–**	**–**	**–**	**18**	**–**	**–**	**–**	**–**	**–**
Grant : Jeffreys Bay Wind Farm					18					
Total Operating Transfers and Grants	5	**60 068**	**69 143**	**–**	**92 151**	**91 083**	**91 083**	**99 911**	**111 502**	**122 578**
Capital Transfers and Grants										
National Government:		**30 556**	**33 851**	**–**	**33 360**	**33 360**	**33 360**	**34 810**	**40 840**	**47 457**
Municipal Infrastructure Grant (MIG)		26 507	26 911		29 260	29 260	29 260	28 810	30 840	32 457
Intergrated National Electrification Programme		4 049	6 940		4 100	4 100	4 100	6 000	10 000	15 000
Provincial Government:		**–**	**–**	**–**	**–**	**38 000**	**38 000**	**5 000**	**–**	**–**
Department of Human Settlement Grant						38 000	38 000	5 000		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Economic Development Gant										
Other grant providers:		**–**	**–**	**–**	**–**	**9 440**	**9 440**	**4 910**	**–**	**–**
Department of Water Affairs						9 440	9 440	4 910		
Total Capital Transfers and Grants	5	**30 556**	**33 851**	**–**	**33 360**	**80 800**	**80 800**	**44 720**	**40 840**	**47 457**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**90 624**	**102 994**	**–**	**125 511**	**171 883**	**171 883**	**144 631**	**152 342**	**170 035**

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**53 674**	**64 548**	**–**	**87 169**	**87 169**	**87 169**	**95 820**	**107 282**	**118 228**
Local Government Equitable Share		46 483	54 165		82 099	82 099	82 099	91 622	103 959	114 565
Finance Management		1 500	1 550		1 600	1 600	1 600	1 625	1 700	1 955
Municipal Systems Improvement		387	890		930	930	930	–	–	–
EPWP Incentive		1 616	1 330		1 000	1 000	1 000	1 057	–	–
Disaster Recovery Grant		2 293	5 197							
MIG - Admin		1 395	1 416		1 540	1 540	1 540	1 516	1 623	1 708
Provincial Government:		**2 813**	**2 862**	**–**	**3 364**	**2 214**	**2 214**	**2 491**	**2 521**	**2 551**
Library		2 083	2 014		2 014	2 014	2 014	2 014	2 014	2 014
Skills Development Grant		730	848		1 350	200	200	477	507	537
District Municipality:		**1 631**	**1 733**	**–**	**1 600**	**1 700**	**1 700**	**1 600**	**1 699**	**1 799**
Economic Development Gant		1 631	50			100	100			
Environment Health			1 683		1 600	1 600	1 600	1 600	1 699	1 799
Other grant providers:		**–**	**–**	**–**	**18**	**–**	**–**	**–**	**–**	**–**
Grant : Jeffreys Bay Wind Farm					18					
Total operating expenditure of Transfers and Grants:		**58 117**	**69 143**	**–**	**92 151**	**91 083**	**91 083**	**99 911**	**111 502**	**122 578**
Capital expenditure of Transfers and Grants										
National Government:		**33 502**	**33 851**	**–**	**33 360**	**33 360**	**33 360**	**34 810**	**40 840**	**47 457**
Municipal Infrastructure Grant (MIG)		26 507	26 911		29 260	29 260	29 260	28 810	30 840	32 457
Intergrated National Electrification Programme		6 995	6 940		4 100	4 100	4 100	6 000	10 000	15 000
Provincial Government:		**–**	**–**	**–**	**–**	**38 000**	**38 000**	**5 000**	**–**	**–**
Department of Human Settlement Grant						38 000	38 000	5 000		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Economic Development Gant										
Other grant providers:		**–**	**–**	**–**	**–**	**9 440**	**9 440**	**4 910**	**–**	**–**
Department of Water Affairs						9 440	9 440	4 910		
Total capital expenditure of Transfers and Grants		**33 502**	**33 851**	**–**	**33 360**	**80 800**	**80 800**	**44 720**	**40 840**	**47 457**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**91 620**	**102 994**	**–**	**125 511**	**171 883**	**171 883**	**144 631**	**152 342**	**170 035**

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 951								
Current year receipts		60 068	69 143		87 169	87 169	87 169	95 820	107 282	118 228
Conditions met - transferred to revenue		**62 019**	**69 143**	**–**	**87 169**	**87 169**	**87 169**	**95 820**	**107 282**	**118 228**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					3 364	2 214	2 214	2 491	2 521	2 551
Conditions met - transferred to revenue		**–**	**–**	**–**	**3 364**	**2 214**	**2 214**	**2 491**	**2 521**	**2 551**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts					1 600	1 700	1 700	1 600	1 699	1 799
Conditions met - transferred to revenue		**–**	**–**	**–**	**1 600**	**1 700**	**1 700**	**1 600**	**1 699**	**1 799**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts					18					
Conditions met - transferred to revenue		**–**	**–**	**–**	**18**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**62 019**	**69 143**	**–**	**92 151**	**91 083**	**91 083**	**99 911**	**111 502**	**122 578**
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		30 556	33 851		33 360	33 360	33 360	34 810	40 840	47 457
Conditions met - transferred to revenue		**30 556**	**33 851**	**–**	**33 360**	**33 360**	**33 360**	**34 810**	**40 840**	**47 457**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					–	38 000	38 000	5 000	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**38 000**	**38 000**	**5 000**	**–**	**–**
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					–	9 440	9 440	4 910	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**9 440**	**9 440**	**4 910**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		**30 556**	**33 851**	**–**	**33 360**	**80 800**	**80 800**	**44 720**	**40 840**	**47 457**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**92 575**	**102 994**	**–**	**125 511**	**171 883**	**171 883**	**144 631**	**152 342**	**170 035**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
MOA with Arts Council	2								96	102	108
MOA with Sports Council									100	106	112
MOA KLTO									384	408	432
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	**580**	**616**	**652**
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description											
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	**580**	**616**	**652**
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											
	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	**580**	**616**	**652**

EC108 Kouga - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 887	6 109	6 580	6 566	7 180	7 180	7 683	8 159	8 641
Pension and UIF Contributions					7					
Medical Aid Contributions					1 952					
Motor Vehicle Allowance		2 615	2 093	2 286		2 393	2 393	2 562	2 721	2 881
Cellphone Allowance			696	705		710	710	759	806	854
Housing Allowances										
Other benefits and allowances		92	127	186	3 153					
Sub Total - Councillors		**8 594**	**9 025**	**9 757**	**11 678**	**10 283**	**10 283**	**11 004**	**11 686**	**12 376**
% increase	4		**5.0%**	**8.1%**	**19.7%**	**(11.9%)**	**–**	**7.0%**	**6.2%**	**5.9%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 363	5 033	5 404	5 836	5 649	5 649	6 045	6 419	6 798
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	496	491	686		676	676	723	768	813
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3	68	71	103						
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		**4 927**	**5 595**	**6 193**	**5 836**	**6 325**	**6 325**	**6 768**	**7 188**	**7 612**
% increase	4		**13.6%**	**10.7%**	**(5.8%)**	**8.4%**	**–**	**7.0%**	**6.2%**	**5.9%**
Other Municipal Staff										
Basic Salaries and Wages		110 123	114 737	123 770	128 340	133 000	133 000	140 923	149 660	158 490
Pension and UIF Contributions		18 777	19 522	20 279	21 695	21 695	21 695	25 097	26 653	28 225
Medical Aid Contributions		19 661	20 906	18 603	9 258	9 258	9 258	12 664	13 449	14 243
Overtime		7 943	9 737	8 491	10 803	10 803	10 803	9 454	10 040	10 632
Performance Bonus		8 734	9 880	9 288	–	–	–	948	1 006	1 066
Motor Vehicle Allowance	3	7 635	8 544	8 141	–	–	–	7 938	8 430	8 927
Cellphone Allowance	3				–	–	–	–	–	–
Housing Allowances	3	465	450	472	506	506	506	584	620	656
Other benefits and allowances	3	14 361	17 942	16 619	35 141	35 141	35 141	28 068	29 808	31 567
Payments in lieu of leave					–	–	–	–	–	–
Long service awards		674	772	970	858	858	858	759	806	854
Post-retirement benefit obligations	6				–	–	–	–	–	–
Sub Total - Other Municipal Staff		**188 373**	**202 490**	**206 633**	**206 601**	**211 262**	**211 262**	**226 434**	**240 472**	**254 660**
% increase	4		**7.5%**	**2.0%**	**(0.0%)**	**2.3%**	**–**	**7.2%**	**6.2%**	**5.9%**
Total Parent Municipality		**201 893**	**217 110**	**222 583**	**224 115**	**227 870**	**227 870**	**244 205**	**259 346**	**274 648**
			7.5%	**2.5%**	**0.7%**	**1.7%**	**–**	**7.2%**	**6.2%**	**5.9%**
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		**201 893**	**217 110**	**222 583**	**224 115**	**227 870**	**227 870**	**244 205**	**259 346**	**274 648**
% increase	4		**7.5%**	**2.5%**	**0.7%**	**1.7%**	**–**	**7.2%**	**6.2%**	**5.9%**
TOTAL MANAGERS AND STAFF	5,7	**193 299**	**208 085**	**212 826**	**212 437**	**217 587**	**217 587**	**233 201**	**247 660**	**262 272**

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		486 645		188 395			675 039
Chief Whip								–
Executive Mayor			608 305		228 949			837 254
Deputy Executive Mayor								–
Executive Committee			2 737 379		1 069 540			3 806 919
Total for all other councillors			3 850 482		1 834 194			5 684 675
Total Councillors	8	–	**7 682 810**	–	**3 321 077**			**11 003 887**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 074 699		154 080			1 228 779
Chief Finance Officer			1 070 000		107 000			1 177 000
Director LED			987 822		102 720			1 090 542
Director Infrastr/Plan & Development			987 822		102 720			1 090 542
Director Social Servives			936 462		154 080			1 090 542
Director Admin, Mon & Evaluation			987 822		102 720			1 090 542
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**6 044 626**	–	**723 320**	–		**6 767 946**
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	–	**13 727 436**	–	**4 044 397**	–		**17 771 833**

EC108 Kouga - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
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			29
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3		6							
Other Managers	7		17	2						
Professionals		–	*62*	–	–	*63*	–	–	*63*	–
Finance			23			23			23	
Spatial/town planning			6			7			7	
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other			33			33			33	
Technicians		–	*124*	–	–	*126*	–	–	*126*	–
Finance			8			9			9	
Spatial/town planning			2			2			2	
Information Technology			3			3			3	
Roads			7			7			7	
Electricity			7			7			7	
Water			9			9			9	
Sanitation			10			10			10	
Refuse										
Other			78			79			79	
Clerks (Clerical and administrative)			29			30			30	
Service and sales workers			55			55			55	
Skilled agricultural and fishery workers										
Craft and related trades			262			263			263	
Plant and Machine Operators			314			310			310	
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	**–**	**869**	**31**	**–**	**847**	**29**	**–**	**847**	**29**
% increase					–	(2.5%)	(6.5%)	–	–	–
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 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates		11 885	20 799	26 741	11 885	11 885	10 399	8 914	8 914	10 399	8 914	8 914	8 914	148 563	157 774	167 083
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		17 959	17 959	22 448	17 959	17 959	20 203	17 959	17 959	22 448	15 714	15 714	20 203	224 482	238 400	252 466
Service charges - water revenue		4 250	3 719	4 781	4 781	4 250	4 250	4 250	5 312	4 250	4 781	4 781	3 719	53 124	56 418	59 747
Service charges - sanitation revenue		3 263	2 855	3 671	3 671	3 263	3 263	3 263	4 079	3 263	3 671	3 671	2 855	40 787	43 316	45 872
Service charges - refuse revenue		1 998	1 749	2 248	2 248	1 998	1 998	1 998	2 498	1 998	2 248	2 248	1 749	24 979	26 528	28 093
Service charges - other		1 076	942	1 211	1 211	1 076	1 076	1 076	1 345	1 076	1 211	1 211	942	13 451	14 285	15 128
Rental of facilities and equipment		47	41	53	53	47	47	47	59	47	53	53	41	591	627	664
Interest earned - external investments		240	210	270	270	240	240	240	300	240	270	270	210	3 000	3 186	3 374
Interest earned - outstanding debtors		520	455	585	585	520	520	520	650	520	585	585	455	6 500	6 903	7 310
Dividends received													–	–	–	–
Fines		209	183	235	235	209	209	209	261	209	235	235	183	2 612	2 774	2 938
Licences and permits		727	636	818	818	727	727	727	909	727	818	818	636	9 086	9 649	10 219
Agency services													–	–	–	–
Transfers recognised - operational		37 059				31 426				31 426			(0)	99 911	111 502	122 578
Other revenue		867	759	976	976	867	867	867	1 084	867	976	976	759	10 843	11 515	12 195
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contribution		**80 100**	**50 306**	**64 037**	**44 691**	**74 468**	**43 801**	**40 070**	**43 370**	**77 472**	**39 475**	**39 475**	**40 665**	**637 931**	**682 878**	**727 666**
Expenditure By Type																
Employee related costs		18 656	18 656	18 656	18 656	27 984	18 656	18 656	18 656	18 656	18 656	18 656	18 656	233 201	247 660	262 272
Remuneration of councillors		880	880	880	880	880	880	880	880	880	880	880	1 320	11 004	11 686	12 376
Debt impairment													30 323	30 323	32 203	34 103
Depreciation & asset impairment													83 123	83 123	88 277	93 485
Finance charges		446	446	402	402	402	402	357	312	312	268	312	402	4 463	3 786	3 028
Bulk purchases		20 739	22 813	12 444	18 665	23 435	12 444	23 021	14 518	14 518	10 370	10 370	24 058	207 394	220 252	233 247
Other materials		2 880	2 520	3 240	3 240	2 880	2 880	2 880	3 600	2 880	3 240	3 240	2 520	35 999	37 668	39 891
Contracted services		1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 504	12 537	13 314	14 100
Transfers and grants					580								–	580	616	652
Other expenditure		867	759	976	976	867	867	867	1 084	867	976	976	57 124	67 208	70 120	74 412
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**45 472**	**47 078**	**37 600**	**44 402**	**57 452**	**37 132**	**47 664**	**40 054**	**39 117**	**35 393**	**35 437**	**219 031**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit)		**34 628**	**3 228**	**26 437**	**289**	**17 016**	**6 669**	**(7 594)**	**3 316**	**38 355**	**4 083**	**4 038**	**(178 366)**	**(47 902)**	**(42 704)**	**(39 900)**
Transfers recognised - capital		15 603		3 303		9 603	3 303		3 303	9 603			0	44 720	40 840	47 457
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**50 231**	**3 228**	**29 740**	**289**	**26 619**	**9 972**	**(7 594)**	**6 619**	**47 958**	**4 083**	**4 038**	**(178 366)**	**(3 182)**	**(1 864)**	**7 557**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	**1**	**50 231**	**3 228**	**29 740**	**289**	**26 619**	**9 972**	**(7 594)**	**6 619**	**47 958**	**4 083**	**4 038**	**(178 366)**	**(3 182)**	**(1 864)**	**7 557**

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																
Vote 1 - Executive & Council													–	–	–	–
Vote 2 - Financial Services		32 280	19 865	24 831	17 382	29 797	17 382	14 898	17 382	29 797	14 898	14 898	14 898	248 308	270 333	290 910
Vote 3 - Administration, Monitoring & Evaluation		66	41	51	36	61	36	30	36	61	30	30	30	508	540	571
Vote 4 - Led, Tourism & Creative Industries		187	115	144	101	173	101	86	101	173	86	86	86	1 440	1 542	1 623
Vote 5 - Infrastructure, Planning & Development 1		31 353	19 294	24 117	16 882	28 941	16 882	14 470	16 882	28 941	14 470	14 470	14 470	241 175	258 646	281 805
Vote 6 - Infrastructure, Planning & Development 2		16 552	10 186	12 732	8 912	15 278	8 912	7 639	8 912	15 278	7 639	7 639	7 639	127 321	124 885	128 591
Vote 7 - Social Services 1		867	533	667	467	800	467	400	467	800	400	400	400	6 666	6 954	7 245
Vote 8 - Social Services 2		7 440	4 579	5 723	4 006	6 868	4 006	3 434	4 006	6 868	3 434	3 434	3 434	57 233	60 818	64 376
Vote 9 - Social Services 3													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		**88 745**	**54 612**	**68 265**	**47 786**	**81 918**	**47 786**	**40 959**	**47 786**	**81 918**	**40 959**	**40 959**	**40 959**	**682 650**	**723 718**	**775 123**
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		2 202	2 202	1 573	1 887	2 517	1 573	2 202	1 887	1 887	1 573	1 573	10 381	31 458	33 409	35 380
Vote 2 - Financial Services		4 137	4 137	2 955	3 546	4 728	2 955	4 137	3 546	3 546	2 955	2 955	19 502	59 097	62 629	66 479
Vote 3 - Administration, Monitoring & Evaluation		2 328	2 328	1 663	1 995	2 660	1 663	2 328	1 995	1 995	1 663	1 663	10 974	33 253	35 315	37 398
Vote 4 - Led, Tourism & Creative Industries		759	759	542	651	867	542	759	651	651	542	542	3 578	10 842	11 514	12 193
Vote 5 - Infrastructure, Planning & Development 1		23 056	23 056	16 469	19 762	26 350	16 469	23 056	19 762	19 762	16 469	16 469	108 694	329 375	348 429	368 586
Vote 6 - Infrastructure, Planning & Development 2		6 620	6 620	4 729	5 675	7 566	4 729	6 620	5 675	5 675	4 729	4 729	31 210	94 577	99 487	105 076
Vote 7 - Social Services 1		2 446	2 446	1 747	2 097	2 796	1 747	2 446	2 097	2 097	1 747	1 747	11 533	34 950	36 798	38 969
Vote 8 - Social Services 2		6 421	6 421	4 586	5 503	7 338	4 586	6 421	5 503	5 503	4 586	4 586	30 269	91 725	97 412	102 859
Vote 9 - Social Services 3		39	39	28	33	44	28	39	33	33	28	28	184	556	591	626
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		**48 008**	**48 008**	**34 292**	**41 150**	**54 867**	**34 292**	**48 008**	**41 150**	**41 150**	**34 292**	**34 292**	**226 325**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit) before assoc.		**40 736**	**6 604**	**33 973**	**6 636**	**27 051**	**13 494**	**(7 049)**	**6 636**	**40 768**	**6 667**	**6 667**	**(185 366)**	**(3 182)**	**(1 864)**	**7 557**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	**1**	**40 736**	**6 604**	**33 973**	**6 636**	**27 051**	**13 494**	**(7 049)**	**6 636**	**40 768**	**6 667**	**6 667**	**(185 366)**	**(3 182)**	**(1 864)**	**7 557**

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																
Governance and administration		**32 422**	**19 952**	**24 940**	**17 458**	**29 928**	**17 458**	**14 964**	**17 458**	**29 928**	**14 964**	**14 964**	**14 964**	**249 403**	**271 497**	**292 142**
Executive and council													–	–	–	–
Budget and treasury office		32 280	19 865	24 831	17 382	29 797	17 382	14 898	17 382	29 797	14 898	14 898	14 898	248 308	270 333	290 910
Corporate services		142	88	110	77	131	77	66	77	131	66	66	66	1 096	1 164	1 232
Community and public safety		**3 077**	**1 894**	**2 367**	**1 657**	**2 841**	**1 657**	**1 420**	**1 657**	**2 841**	**1 420**	**1 420**	**1 420**	**23 671**	**25 051**	**26 380**
Community and social services		1 115	686	858	600	1 029	600	515	600	1 029	515	515	515	8 577	8 984	9 395
Sport and recreation		562	346	432	303	519	303	259	303	519	259	259	259	4 321	4 626	4 869
Public safety		1 400	862	1 077	754	1 293	754	646	754	1 293	646	646	646	10 773	11 441	12 116
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**2 745**	**1 689**	**2 111**	**1 478**	**2 534**	**1 478**	**1 267**	**1 478**	**2 534**	**1 267**	**1 267**	**1 267**	**21 114**	**21 325**	**26 063**
Planning and development		764	470	588	412	706	412	353	412	706	353	353	353	5 881	5 148	8 931
Road transport													–	–	–	–
Environmental protection		1 980	1 219	1 523	1 066	1 828	1 066	914	1 066	1 828	914	914	914	15 233	16 178	17 132
Trading services		**50 500**	**31 077**	**38 846**	**27 192**	**46 615**	**27 192**	**23 308**	**27 192**	**46 615**	**23 308**	**23 308**	**23 308**	**388 462**	**405 845**	**430 538**
Electricity		30 699	18 892	23 615	16 530	28 338	16 530	14 169	16 530	28 338	14 169	14 169	14 169	236 147	254 416	273 837
Water		7 598	4 675	5 844	4 091	7 013	4 091	3 507	4 091	7 013	3 507	3 507	3 507	58 443	56 852	60 206
Waste water management		8 954	5 510	6 888	4 821	8 265	4 821	4 133	4 821	8 265	4 133	4 133	4 133	68 878	68 034	68 386
Waste management		3 249	2 000	2 499	1 750	2 999	1 750	1 500	1 750	2 999	1 500	1 500	1 500	24 994	26 544	28 110
Other													**–**	**–**	**–**	**–**
Total Revenue - Standard		**88 745**	**54 612**	**68 265**	**47 786**	**81 918**	**47 786**	**40 959**	**47 786**	**81 918**	**40 959**	**40 959**	**40 959**	**682 650**	**723 718**	**775 123**
Expenditure - Standard																
Governance and administration		**17 127**	**10 540**	**13 174**	**9 222**	**15 809**	**9 222**	**7 905**	**9 222**	**15 809**	**7 905**	**7 905**	**7 905**	**131 745**	**139 781**	**148 182**
Executive and council		4 090	2 517	3 146	2 202	3 775	2 202	1 887	2 202	3 775	1 887	1 887	1 887	31 458	33 409	35 380
Budget and treasury office		6 852	4 217	5 271	3 690	6 325	3 690	3 162	3 690	6 325	3 162	3 162	3 162	52 708	55 844	59 294
Corporate services		6 185	3 806	4 758	3 330	5 709	3 330	2 855	3 330	5 709	2 855	2 855	2 855	47 578	50 528	53 509
Community and public safety		**11 560**	**7 114**	**8 892**	**6 225**	**10 671**	**6 225**	**5 335**	**6 225**	**10 671**	**5 335**	**5 335**	**5 335**	**88 923**	**94 117**	**99 370**
Community and social services		6 148	3 783	4 729	3 310	5 675	3 310	2 837	3 310	5 675	2 837	2 837	2 837	47 291	49 904	52 849
Sport and recreation		87	53	67	47	80	47	40	47	80	40	40	40	666	707	749
Public safety		4 842	2 980	3 724	2 607	4 469	2 607	2 235	2 607	4 469	2 235	2 235	2 235	37 244	39 553	41 587
Housing		484	298	372	261	447	261	223	261	447	223	223	223	3 722	3 952	4 185
Health													–	–	–	–
Economic and environmental services		**13 918**	**8 565**	**10 706**	**7 495**	**12 848**	**7 495**	**6 424**	**7 495**	**12 848**	**6 424**	**6 424**	**6 424**	**107 064**	**112 336**	**118 963**
Planning and development		12 518	7 704	9 629	6 741	11 555	6 741	5 778	6 741	11 555	5 778	5 778	5 778	96 295	100 898	106 851
Road transport													–	–	–	–
Environmental protection		1 400	862	1 077	754	1 292	754	646	754	1 292	646	646	646	10 770	11 438	12 112
Trading services		**46 553**	**28 648**	**35 810**	**25 067**	**42 972**	**25 067**	**21 486**	**25 067**	**42 972**	**21 486**	**21 486**	**21 486**	**358 101**	**379 349**	**401 050**
Electricity		30 194	18 581	23 226	16 258	27 872	16 258	13 936	16 258	27 872	13 936	13 936	13 936	232 264	246 664	260 817
Water		6 910	4 252	5 316	3 721	6 379	3 721	3 189	3 721	6 379	3 189	3 189	3 189	53 156	56 452	59 782
Waste water management		5 385	3 314	4 142	2 899	4 971	2 899	2 485	2 899	4 971	2 485	2 485	2 485	41 421	43 035	45 294
Waste management		4 064	2 501	3 126	2 188	3 751	2 188	1 876	2 188	3 751	1 876	1 876	1 876	31 260	33 198	35 157
Other													**–**	**–**	**–**	**–**
Total Expenditure - Standard		**89 158**	**54 867**	**68 583**	**48 008**	**82 300**	**48 008**	**41 150**	**48 008**	**82 300**	**41 150**	**41 150**	**41 150**	**685 833**	**725 582**	**767 566**
Surplus/(Deficit) before assoc.		**(414)**	**(255)**	**(318)**	**(223)**	**(382)**	**(223)**	**(191)**	**(223)**	**(382)**	**(191)**	**(191)**	**(191)**	**(3 182)**	**(1 864)**	**7 557**
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**(414)**	**(255)**	**(318)**	**(223)**	**(382)**	**(223)**	**(191)**	**(223)**	**(382)**	**(191)**	**(191)**	**(191)**	**(3 182)**	**(1 864)**	**7 557**

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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 1													–	–	–	–
Vote 6 - Infrastructure, Planning & Development 2													–	–	–	–
Vote 7 - Social Services 1													–	–	–	–
Vote 8 - Social Services 2													–	–	–	–
Vote 9 - Social Services 3													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***																
Vote 1 - Executive & Council		466		93		279	93		93	279			27	1 330	–	–
Vote 2 - Financial Services		235		47		141	47		47	141			13	670	–	–
Vote 3 - Administration, Monitoring & Evaluation		236		47		142	47		47	142			14	675	–	–
Vote 4 - Led, Tourism & Creative Industries		515		103		309	103		103	309			29	1 470	1 542	1 623
Vote 5 - Infrastructure, Planning & Development 1		2 275		455		1 365	455		455	1 365			130	6 500	10 000	15 000
Vote 6 - Infrastructure, Planning & Development 2		12 841		2 568		7 704	2 568		2 568	7 704			734	36 688	29 672	30 965
Vote 7 - Social Services 1		812		162		487	162		162	487			46	2 320	1 380	1 200
Vote 8 - Social Services 2		6 407		1 281		3 844	1 281		1 281	3 844			366	18 306	6 826	6 669
Vote 9 - Social Services 3		5		1		3	1		1	3			0	15	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	**23 791**	**–**	**4 758**	**–**	**14 275**	**4 758**	**–**	**4 758**	**14 275**	**–**	**–**	**1 359**	**67 975**	**49 420**	**55 457**
Total Capital Expenditure	2	**23 791**	**–**	**4 758**	**–**	**14 275**	**4 758**	**–**	**4 758**	**14 275**	**–**	**–**	**1 359**	**67 975**	**49 420**	**55 457**

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
Governance and administration		**936**	**–**	**187**	**–**	**562**	**187**	**–**	**187**	**562**	**–**	**–**	**54**	**2 675**	**–**	**–**
Executive and council		455		91		273	91		91	273			26	1 300	–	–
Budget and treasury office		224		45		134	45		45	134			13	640	–	–
Corporate services		257		51		154	51		51	154			15	735	–	–
Community and public safety		**4 615**	**–**	**923**	**–**	**2 769**	**923**	**–**	**923**	**2 769**	**–**	**–**	**264**	**13 186**	**8 206**	**7 869**
Community and social services		954		191		572	191		191	572			55	2 725	1 380	1 200
Sport and recreation		3 438		688		2 063	688		688	2 063			196	9 821	6 826	6 669
Public safety		224		45		134	45		45	134			13	640	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**1 899**	**–**	**380**	**–**	**1 139**	**380**	**–**	**380**	**1 139**	**–**	**–**	**109**	**5 425**	**1 542**	**1 623**
Planning and development		504		101		303	101		101	303			29	1 440	1 542	1 623
Road transport													–	–	–	–
Environmental protection		1 395		279		837	279		279	837			80	3 985	–	–
Trading services		**16 341**	**–**	**3 268**	**–**	**9 804**	**3 268**	**–**	**3 268**	**9 804**	**–**	**–**	**934**	**46 688**	**39 672**	**45 965**
Electricity		2 275		455		1 365	455		455	1 365			130	6 500	10 000	15 000
Water		1 719		344		1 031	344		344	1 031			98	4 910	–	–
Waste water management		11 122		2 224		6 673	2 224		2 224	6 673			636	31 778	29 672	30 965
Waste management		1 225		245		735	245		245	735			70	3 500	–	–
Other													**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	2	**23 791**	**–**	**4 758**	**–**	**14 275**	**4 758**	**–**	**4 758**	**14 275**	**–**	**–**	**1 359**	**67 975**	**49 420**	**55 457**
Funded by:																
National Government		15 603				9 603				9 603			**0**	**34 810**	**40 840**	**47 457**
Provincial Government				3 303			3 303		3 303				0	9 910	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		**15 603**	**–**	**3 303**	**–**	**9 603**	**3 303**	**–**	**3 303**	**9 603**	**–**	**–**	**0**	**44 720**	**40 840**	**47 457**
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds		2 326	2 558	3 023	3 721	2 093	2 093	2 791	2 326	2 326			–	23 255	8 580	8 000
Total Capital Funding		**17 929**	**2 558**	**6 327**	**3 721**	**11 696**	**5 396**	**2 791**	**5 629**	**11 929**	**–**	–	0	67 975	49 420	55 457

EC108 Kouga - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates	11 172	19 551	25 137	11 172	11 172	9 775	8 379	8 379	9 775	8 379	8 379	8 379	139 650	148 308	157 058
Property rates - penalties & collection charges												–			
Service charges - electricity revenue	16 881	16 881	21 101	16 881	16 881	18 991	16 881	16 881	21 101	14 771	14 771	18 991	211 013	224 096	237 318
Service charges - water revenue	3 995	3 496	4 494	4 494	3 995	3 995	3 995	4 994	3 995	4 494	4 494	3 496	49 937	53 033	56 162
Service charges - sanitation revenue	3 067	2 684	3 451	3 451	3 067	3 067	3 067	3 834	3 067	3 451	3 451	2 684	38 340	40 717	43 119
Service charges - refuse revenue	1 878	1 644	2 113	2 113	1 878	1 878	1 878	2 348	1 878	2 113	2 113	1 644	23 481	24 936	26 408
Service charges - other	1 011	885	1 138	1 138	1 011	1 011	1 011	1 264	1 011	1 138	1 138	885	12 644	13 428	14 220
Rental of facilities and equipment	47	41	53	53	47	47	47	59	47	53	53	41	591	627	664
Interest earned - external investments	240	210	270	270	240	240	240	300	240	270	270	210	3 000	3 186	3 374
Interest earned - outstanding debtors	520	455	585	585	520	520	520	650	520	585	585	455	6 500	6 903	7 310
Dividends received												–			
Fines	209	183	235	235	209	209	209	261	209	235	235	183	2 612	2 774	2 938
Licences and permits	727	636	818	818	727	727	727	909	727	818	818	636	9 086	9 649	10 219
Agency services												–			
Transfer receipts - operational	37 059				31 426				31 426			(0)	99 911	111 502	122 578
Other revenue	867	759	976	976	867	867	867	1 084	867	976	976	759	10 843	11 515	12 195
Cash Receipts by Source	**77 674**	**47 424**	**60 371**	**42 186**	**72 042**	**41 329**	**37 823**	**40 963**	**74 866**	**37 283**	**37 283**	**38 362**	**607 607**	**650 675**	**693 563**
Other Cash Flows by Source															
Transfer receipts - capital	15 603		3 303		9 603	3 303		3 303	9 603			0	44 720	40 840	47 457
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	**93 278**	**47 424**	**63 675**	**42 186**	**81 645**	**44 633**	**37 823**	**44 267**	**84 469**	**37 283**	**37 283**	**38 362**	**652 327**	**691 515**	**741 019**
Cash Payments by Type															
Employee related costs	18 656	18 656	18 656	18 656	27 984	18 656	18 656	18 656	18 656	18 656	18 656	18 656	233 201	247 660	262 272
Remuneration of councillors	880	880	880	880	880	880	880	880	880	880	880	1 320	11 004	11 686	12 376
Finance charges	446	446	402	402	402	402	357	312	312	268	312	402	4 463	3 786	3 028
Bulk purchases - Electricity	18 933	20 826	11 360	17 040	21 394	11 360	21 016	13 253	14 518	9 467	9 467	20 698	189 331	201 069	212 933
Bulk purchases - Water & Sewer	1 806	1 987	1 084	1 626	2 041	1 084	2 005	1 264	1 343	1 084	361	2 378	18 063	19 183	20 315
Other materials	2 880	2 520	3 240	3 240	2 880	2 880	2 880	3 600	2 880	3 240	3 240	2 520	35 999	37 668	39 891
Contracted services	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 504	12 537	13 314	14 100
Transfers and grants - other municipalities												–			
Transfers and grants - other				580								–	580	616	652
Other expenditure	867	759	976	976	867	867	867	1 084	867	976	976	57 124	67 208	70 120	74 412
Cash Payments by Type	**45 472**	**47 078**	**37 600**	**44 402**	**57 452**	**37 132**	**47 664**	**40 054**	**40 460**	**35 573**	**34 895**	**104 603**	**572 386**	**605 102**	**639 977**
Other Cash Flows/Payments by Type															
Capital assets	15 603	4 758	3 303	6 118	9 603	3 303	5 438	3 303	9 603	2 039	1 359	3 542	67 975	49 420	55 457
Repayment of borrowing	730	446	657	402	402	402	584	511	312	438	312	2 105	7 303	7 213	7 182
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**61 806**	**52 282**	**41 561**	**50 922**	**67 457**	**40 837**	**53 687**	**43 868**	**50 375**	**38 051**	**36 567**	**110 251**	**647 664**	**661 735**	**702 617**
NET INCREASE/(DECREASE) IN CASH HELD	**31 472**	**(4 858)**	**22 114**	**(8 736)**	**14 188**	**3 796**	**(15 864)**	**399**	**34 094**	**(768)**	**716**	**(71 889)**	**4 663**	**29 780**	**38 403**
Cash/cash equivalents at the month/year begin:	27 092	58 564	53 705	75 819	67 083	81 272	85 067	69 203	69 602	103 696	102 928	103 644	27 092	31 755	61 535
Cash/cash equivalents at the month/year end:	58 564	53 705	75 819	67 083	81 272	85 067	69 203	69 602	103 696	102 928	103 644	31 755	31 755	61 535	99 938

EC108 Kouga - NOT REQUIRED - municipality does not have entities

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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 Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Arts Council	Yrs	3	Art & Culture	30 June 2019	96
Sports Council	Yrs	3	Sport & Recreation	30 June 2019	319
KLTO	Yrs	3	Tourism Activities	30 June 2019	1 224

EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework			Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**28 631**	**16 816**	**104 293**	**42 608**	**91 144**	**91 144**	**28 509**	**15 000**	**20 000**
Infrastructure - Road transport		–	484	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	484	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		5 396	5 670	3 534	10 100	9 310	9 310	6 500	10 000	15 000
Generation		–	–	–	–	–	–	6 500	10 000	15 000
Transmission & Reticulation		5 396	5 670	3 534	7 100	7 100	7 100	–	–	–
Street Lighting		–	–	–	3 000	2 210	2 210	–	–	–
Infrastructure - Water		2 374	816	30 002	–	47 440	47 440	4 910	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		2 374	816	30 002	–	47 440	47 440	4 910	–	–
Infrastructure - Sanitation		20 861	9 685	70 539	32 508	33 544	33 544	17 099	5 000	5 000
Reticulation		20 861	9 685	70 539	32 508	33 544	33 544	17 099	5 000	5 000
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	162	218	–	850	850	–	–	–
Waste Management		–	–	–	–	850	850			–
Transportation	2	–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–		–	–
Other	3	–	162	218	–	–	–	–	–	–
Community		**134**	**–**	**–**	**19 547**	**9 809**	**9 809**	**11 885**	**3 380**	**3 000**
Parks & gardens		–	–	–	160	11	11	250	280	100
Sportsfields & stadia		–	–	–	4 389	4 389	4 389			
Swimming pools		–	–	–	–	–	–		–	–
Community halls		–	–	–	6 760	1 260	1 260	5 700	2 000	1 800
Libraries		–	–	–	480	–	–	170	–	–
Recreational facilities		–	–	–	–	–	–		–	–
Fire, safety & emergency		–	–	–	1 600	775	775	865	–	–
Security and policing		–	–	–	500	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	1 045	–	–	500	1 100	1 100
Social rental housing	8	–	–	–	–	–	–			
Other		134	–	–	4 613	3 374	3 374	4 400		
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development										
Other										
Other assets		**468**	**1 445**	**12 347**	**1 415**	**3 553**	**3 553**	**8 581**	**1 542**	**1 623**
General vehicles		–	–	247	–	–	–	–	–	–
Specialised vehicles	10	–	–	–	–	–	–	4 300	–	–
Plant & equipment		–	348	269	625	500	500	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		–	461	5 520	290	1 553	1 553	1 540	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	6 157	–	1 500	1 500	–	–	–
Other Buildings		–	–	–	500	–	–	1 300	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		468	636	155	–	–	–	1 440	1 542	1 623
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	95	–	–	–	–	–	–
Computers - software & programming		–	–	95	–	–	–	–	–	–
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	**29 233**	**18 261**	**116 735**	**63 570**	**104 506**	**104 506**	**48 974**	**19 922**	**24 623**

Specialised vehicles		**–**	**–**	**–**	**–**	**–**	**–**	**4 300**	**–**	**–**
Refuse								4 300		
Fire										
Conservancy										
Ambulances										

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	**19 001**	**29 498**	**30 834**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	3 500
Roads, Pavements & Bridges										3 500
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	14 679	24 672	22 465
Reticulation								14 679	24 672	22 465
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	4 321	4 826	4 869
Waste Management										
Transportation	2									
Gas										
Other	3							4 321	4 826	4 869
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	–	–	–	–	–	–	**19 001**	**29 498**	**30 834**

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%*	*28.0%*	*59.7%*	*55.6%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*22.9%*	*33.4%*	*33.0%*

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**10 887**	**12 855**	**16 538**	**24 579**	**19 558**	**19 558**	**21 826**	**23 179**	**24 547**
Infrastructure - Road transport		2 303	3 523	4 140	4 725	4 700	4 700	5 015	5 326	5 640
Roads, Pavements & Bridges		1 998	3 339	3 699	4 025	4 400	4 400	4 697	4 988	5 283
Storm water		305	184	440	700	300	300	318	338	358
Infrastructure - Electricity		1 744	2 266	4 097	8 263	4 613	4 613	5 313	5 643	5 975
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		1 634	1 940	3 202	7 097	4 527	4 527	5 128	5 446	5 767
Street Lighting		110	326	895	1 167	87	87	185	197	208
Infrastructure - Water		4 334	3 901	4 544	5 732	4 982	4 982	5 357	5 689	6 025
Dams & Reservoirs		1 769	2 121	2 243	3 232	2 482	2 482	2 707	2 875	3 045
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		2 565	1 780	2 301	2 500	2 500	2 500	2 650	2 814	2 980
Infrastructure - Sanitation		2 163	2 857	3 523	3 820	4 174	4 174	4 670	4 960	5 252
Reticulation		925	1 463	2 181	2 120	3 134	3 134	3 500	3 717	3 936
Sewerage purification		1 238	1 394	1 342	1 700	1 040	1 040	1 170	1 243	1 316
Infrastructure - Other		343	308	234	2 039	1 089	1 089	1 471	1 562	1 654
Waste Management		5	15	–	1 300	550	550	900	956	1 012
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	338	293	234	739	539	539	571	606	642
Community		**71**	**52**	**98**	**1 193**	**2 594**	**2 594**	**2 711**	**2 561**	**2 712**
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	300	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		8	–	–	5	5	5	10	11	11
Fire, safety & emergency		13	19	14	43	43	43	45	48	51
Security and policing		31	2	–	150	150	150	200	212	225
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		19	31	84	995	2 396	2 396	2 156	2 290	2 425
Heritage assets		–	–	–	1 971	–	–	–	–	–
Buildings		**–**	**–**	**–**	**1 971**	**–**	**–**	**–**	**–**	**–**
Other	9									
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development										
Other										
Other assets		**7 413**	**8 554**	**8 743**	**12 431**	**12 932**	**12 932**	**11 462**	**11 928**	**12 632**
General vehicles		5 710	6 262	6 062	9 003	8 943	8 943	7 463	7 926	8 394
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		559	524	660	2 148	1 311	1 311	1 280	1 115	1 181
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		639	1 138	1 128	1 281	972	972	116	123	130
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		505	631	893	–	1 706	1 706	2 603	2 765	2 928
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		828	970	1 128	21	21	21	–	–	–
Computers - software & programming										
Other *(list sub-class)*		828	970	1 128	21	21	21	–	–	–
Total Repairs and Maintenance Expenditure	1	**19 199**	**22 431**	**26 507**	**40 195**	**35 105**	**35 105**	**35 999**	**37 668**	**39 891**

EC108 Kouga - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1							
Vote 1 - Executive & Council		1 330	–	–				
Vote 2 - Financial Services		670	–	–				
Vote 3 - Administration, Monitoring & Evaluation		675	–	–				
Vote 4 - Led, Tourism & Creative Industries		1 470	1 542	1 623				
Vote 5 - Infrastructure, Planning & Development 1		6 500	10 000	15 000				
Vote 6 - Infrastructure, Planning & Development 2		36 688	29 672	30 965				
Vote 7 - Social Services 1		2 320	1 380	1 200				
Vote 8 - Social Services 2		18 306	6 826	6 669				
Vote 9 - Social Services 3		15	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**67 975**	**49 420**	**55 457**	**–**	**–**	**–**	**–**
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 1								
Vote 6 - Infrastructure, Planning & Development 2								
Vote 7 - Social Services 1								
Vote 8 - Social Services 2								
Vote 9 - Social Services 3								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
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								
Transfers recognised								
Other revenue								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**67 975**	**49 420**	**55 457**	**–**	**–**	**–**	**–**

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		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Vote 1 - Executive & Council			**n/a**	**n/a**	Yes	*Other Assets*	*Other*	*n/a*	n/a	1 698		1 330	–	–	n/a	n/a
Vote 2 - Financial Services			n/a	n/a	Yes	*Other Assets*	*Other*	*n/a*	n/a	1 647		670	–	–	n/a	n/a
Vote 3 - Administration, Monitoring & Evaluation			n/a	n/a	Yes	*Other Assets*	*Other*	*n/a*	n/a	394		675	–	–	n/a	n/a
Vote 4 - Led, Tourism & Creative Industries			n/a	n/a	Yes	*Other Assets*	*Other*	*n/a*	n/a	175		1 470	1 542	1 623	n/a	n/a
Vote 5 - Infrastructure, Planning & Development 1			n/a	n/a	Yes	*Infrastructure - Other*	*Other*	*n/a*	n/a	4 599		6 500	10 000	15 000	n/a	n/a
Vote 6 - Infrastructure, Planning & Development 2			n/a	n/a	Yes	*Infrastructure - Other*	*Other*	*n/a*	n/a	100 640		36 688	29 672	30 965	n/a	n/a
Vote 7 - Social Services 1			n/a	n/a	Yes	*Other Assets*	*Other*	*n/a*	n/a	893		2 320	1 380	1 200	n/a	n/a
Vote 8 - Social Services 2			n/a	n/a	Yes	*Other Assets*	*Other*	*n/a*	n/a	6 690		18 306	6 826	6 669	n/a	n/a
Vote 9 - Social Services 3			n/a	n/a	Yes	*Other Assets*	*Other*	*n/a*	n/a			15	–	–		
Parent Capital expenditure	1											**67 975**	**49 420**	**55 457**		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										**116 735**	**–**	**67 975**	**49 420**	**55 457**		

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 2015/16		2016/17 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
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												