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Preparation Instructions

Municipality Name: EC108 Kouga

CFO Name: Selwyn Thys

Tel: 042 200 2045 Fax:

E-Mail: sthys@kouga.gov.za

Budget for MTREF starting: 2018 Budget Year: 2018/19

Does this municipality have Entities? No

If YES: Identify type of report: Consolidated Informati

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

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Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Executive & Council	**Vote 1**	**Executive & Council**		
Vote 2 - Financial Services	1.1	Council	1.1 - Council	130
Vote 3 - Corporate Services	1.2	MM: Risk Management	1.2 - MM: Risk Management	229
Vote 4 - Planning & Development Tourism	1.3	Executive Mayor	1.3 - Executive Mayor	530
Vote 5 - Infrastructure and Engineering	1.4	Executive Mayor: Secretariate	1.4 - Executive Mayor: Secretariate	531
Vote 6 - Community Services	1.5	Muninicipal Manager	1.5 - Muninicipal Manager	570
Vote 7 - NAME OF VOTE 7	1.6	MM: Media	1.6 - MM: Media	572
Vote 8 - [NAME OF VOTE 8]	1.7	MM: PMS	1.7 - MM: PMS	571
Vote 9 - [NAME OF VOTE 9]	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	30
Vote 14 - [NAME OF VOTE 14]	2.2	Finance: CFO	2.2 - Finance: CFO	220
Vote 15 - [NAME OF VOTE 15]	2.3	Finance: Budget & Financial Reporting	2.3 - Finance: Budget & Financial Reporting	221
	2.4	Finance: Expenditure	2.4 - Finance: Expenditure	222
	2.5	Finance: Revenue	2.5 - Finance: Revenue	223
	2.6	Finance: IT	2.6 - Finance: IT	224
	2.7	Finance: Secretariate	2.7 - Finance: Secretariate	225
	2.8	Finance: Asset & Fleet Management	2.8 - Finance: Asset & Fleet Management	226
	2.9	Finance: Stores	2.9 - Finance: Stores	227
	2.10	Finance: SCM	2.10 - Finance: SCM	228
	Vote 3	**Corporate Services**		
	3.1	Corporate Services: Director	3.1 - Corporate Services: Director	120
	3.2	Corporate Services	3.2 - Corporate Services	121
	3.3	Human Resources	3.3 - Human Resources	333
	3.4	Skills Development	3.4 - Skills Development	820
	3.5	Occupational Health and Safety	3.5 - Occupational Health and Safety	650
	3.6			
	3.7			
	3.8			
	3.9			
	3.10			
	Vote 4	**Planning & Development Tourism**		
	4.1	Economic Development: General	4.1 - Economic Development: General	170
	4.2	Economic Development: Agriculture	4.2 - Economic Development: Agriculture	171
	4.3	Economic Development: Business	4.3 - Economic Development: Business	172
	4.4	Economic Development: Tourism	4.4 - Economic Development: Tourism	173
	4.5	Planning & Development: Director	4.5 - Planning & Development: Director	330
	4.6	IDP/LED	4.6 - IDP/LED	340
	4.7	Kouga Cultural Centre	4.7 - Kouga Cultural Centre	400
	4.8	Museum	4.8 - Museum	580
	4.9	Housing Services	4.9 - Housing Services	325
	4.10	Planning & Development	4.10 - Planning & Development	700
	Vote 5	**Infrastructure and Engineering**		
	5.1	Building & Property	5.1 - Building & Property	70
	5.2	Electricity	5.2 - Electricity	190
	5.3	Engineering	5.3 - Engineering	200
	5.4	Mechanical Workshop	5.4 - Mechanical Workshop	550
	5.5	Infrastructure and Engineering: Director	5.5 - Infrastructure and Engineering: Director	551
	5.6	Mig Administration Unit	5.6 - Mig Administration Unit	560
	5.7	Public Works	5.7 - Public Works	720
	5.8	Sanitation	5.8 - Sanitation	750
	5.9	Sewerage	5.9 - Sewerage	780
	5.10	Water	5.10 - Water	980
	Vote 6	**Community Services**		
	6.1	Beach	6.1 - Beach	40
	6.2	Blue Flag	6.2 - Blue Flag	41
	6.3	Caravan Parks	6.3 - Caravan Parks	100
	6.4	Cemeteries	6.4 - Cemeteries	110
	6.5	Community Services	6.5 - Community Services	115
	6.6	Disaster Management	6.6 - Disaster Management	140
	6.7	Environmental Health	6.7 - Environmental Health	210
	6.8	Fire Services	6.8 - Fire Services	230
	6.9	Libraries	6.9 - Libraries	500
	6.10	National Traffic	6.10 - National Traffic	590
	6.11	Nature Reserves	6.11 - Nature Reserves	600
	6.12	Parks & Open Space	6.12 - Parks & Open Space	680
	6.13	Protection Services	6.13 - Protection Services	710
	6.14	Refuse Removal	6.14 - Refuse Removal	730
	6.15	Envornmental Management Fee	6.15 - Envornmental Management Fee	731
	6.16	Social Development	6.16 - Social Development	790
	6.17	Community & Social Services: Director	6.17 - Community & Social Services: Director	791
	6.18	Sport & Recreation	6.18 - Sport & Recreation	800
	6.19	Water Ways	6.19 - Water Ways	990
	Vote 7	**NAME OF VOTE 7**		
	7.1	[Name of sub-vote]	7.1 - [Name of sub-vote]	
	7.2	[Name of sub-vote]		
	7.3	[Name of sub-vote]		
	7.4	[Name of sub-vote]		
	7.5	[Name of sub-vote]		
	7.6	[Name of sub-vote]		
	7.7	[Name of sub-vote]		
	7.8	[Name of sub-vote]		
	7.9	[Name of sub-vote]		
	7.10	[Name of sub-vote]		
	Vote 8	**[NAME OF VOTE 8]**		
	8.1	[Name of sub-vote]	8.1 - [Name of sub-vote]	
	8.2	[Name of sub-vote]		
	8.3	[Name of sub-vote]		
	8.4	[Name of sub-vote]		
	8.5	[Name of sub-vote]		
	8.6	[Name of sub-vote]		
	8.7	[Name of sub-vote]		
	8.8	[Name of sub-vote]		
	8.9	[Name of sub-vote]		
	8.10	[Name of sub-vote]		
	Vote 9	**[NAME OF VOTE 9]**		

9.1	[Name of sub-vote]	9.1 - [Name of sub-vote]
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]	
Vote 10	**[NAME OF VOTE 10]**	
10.1	[Name of sub-vote]	10.1 - [Name of sub-vote]
10.2	[Name of sub-vote]	
10.3	[Name of sub-vote]	
10.4	[Name of sub-vote]	
10.5	[Name of sub-vote]	
10.6	[Name of sub-vote]	
10.7	[Name of sub-vote]	
10.8	[Name of sub-vote]	
10.9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	**[NAME OF VOTE 11]**	
11.1	[Name of sub-vote]	11.1 - [Name of sub-vote]
11.2	[Name of sub-vote]	
11.3	[Name of sub-vote]	
11.4	[Name of sub-vote]	
11.5	[Name of sub-vote]	
11.6	[Name of sub-vote]	
11.7	[Name of sub-vote]	
11.8	[Name of sub-vote]	
11.9	[Name of sub-vote]	
11.10	[Name of sub-vote]	
Vote 12	**[NAME OF VOTE 12]**	
12.1	[Name of sub-vote]	12.1 - [Name of sub-vote]
12.2	[Name of sub-vote]	
12.3	[Name of sub-vote]	
12.4	[Name of sub-vote]	
12.5	[Name of sub-vote]	
12.6	[Name of sub-vote]	
12.7	[Name of sub-vote]	
12.8	[Name of sub-vote]	
12.9	[Name of sub-vote]	
12.10	[Name of sub-vote]	
Vote 13	**[NAME OF VOTE 13]**	
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]
13.2	[Name of sub-vote]	
13.3	[Name of sub-vote]	
13.4	[Name of sub-vote]	
13.5	[Name of sub-vote]	
13.6	[Name of sub-vote]	
13.7	[Name of sub-vote]	
13.8	[Name of sub-vote]	
13.9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	**[NAME OF VOTE 14]**	
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]
14.2	[Name of sub-vote]	
14.3	[Name of sub-vote]	
14.4	[Name of sub-vote]	
14.5	[Name of sub-vote]	
14.6	[Name of sub-vote]	
14.7	[Name of sub-vote]	
14.8	[Name of sub-vote]	
14.9	[Name of sub-vote]	
14.10	[Name of sub-vote]	
Vote 15	**[NAME OF VOTE 15]**	
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
15.2	[Name of sub-vote]	
15.3	[Name of sub-vote]	
15.4	[Name of sub-vote]	
15.5	[Name of sub-vote]	
15.6	[Name of sub-vote]	
15.7	[Name of sub-vote]	
15.8	[Name of sub-vote]	
15.9	[Name of sub-vote]	
15.10	[Name of sub-vote]	

EC108 Kouga - Contact Information

A. GENERAL INFORMATION

Municipality	**EC108 Kouga**
Grade	4
Province	**EC EASTERN CAPE**
Web Address	**WWW.KOUGA.GOV.ZA**
e-mail Address	

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O BOX 21
City / Town	JEFFREYSBAY
Postal Code	6330
Street address	
Building	KOUGA MUNICIPALITY
Street No. & Name	33 DAGAMA ROAD
City / Town	JEFFREYSBAY
Postal Code	6330
General Contacts	
Telephone number	422002200
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	8202095010082	ID Number	8501020271085
Title	Mr	Title	Ms
Name	Chris Hattingh Bornman	Name	Elvina
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Cell number	0842405226	Cell number	0733339989
Fax number	0865297923	Fax number	0865297923
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Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
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Title	Mr	Title	Ms
Name	Horatio Mario Hendricks	Name	Anene Jonck
Telephone number	0422002057	Telephone number	0422002057
Cell number	0837950200	Cell number	
Fax number	0865297923	Fax number	
E-mail address	pamayor@kouga.gov.za	E-mail address	pamayor@kouga.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
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:**	
ID Number	6710155014085	ID Number	8309230220086
Title	Mr	Title	Ms
Name	C Du Plessis	Name	Joezay Uithaler
Telephone number	042 200 2046	Telephone number	042 200 2046
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E-mail address	juithaler@kouga.gov.za	E-mail address	juithaler@kouga.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	6301285168086	ID Number	6304080192081
Title	Mr	Title	Ms
Name	Selwyn Thys	Name	Leonie Jeggels
Telephone number	042 200 2045	Telephone number	042 200 2045
Cell number		Cell number	
Fax number		Fax number	
E-mail address	sthys@kouga.gov.za	E-mail address	ljeggels@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	8303035059088	ID Number	8005205376081
Title	Mr	Title	Mr
Name	Shukree Abrahams	Name	Zandisile Gongqoba
Telephone number	042 200 2122	Telephone number	042 200 2055
Cell number	083 265 4372	Cell number	073 456 7742
Fax number		Fax number	
E-mail address	sabrahams@kouga.gov.za	E-mail address	zgongqoba@kouga.gov.za

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

EC108 Kouga - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	**128 580**	135 339	148 075	160 565	160 565	–	–	176 766	190 024	204 275
Service charges	301 052	326 546	337 384	370 094	370 094	–	–	400 096	426 515	454 936
Investment revenue	2 430	5 031	7 776	7 195	7 405	–	–	7 561	7 969	8 408
Transfers recognised - operational	164 535	137 377	106 979	114 219	113 664	–	–	123 618	133 383	146 971
Other own revenue	35 394	30 742	39 649	32 267	37 299	–	–	45 675	48 141	50 789
Total Revenue (excluding capital transfers and contributions)	631 990	635 036	639 862	684 339	689 026	–	–	753 717	806 032	865 380
Employee costs	212 826	228 747	228 043	256 022	249 044	–	–	272 802	287 534	303 348
Remuneration of councillors	9 757	10 514	11 101	11 725	12 111	–	–	12 784	13 474	14 215
Depreciation & asset impairment	84 722	63 847	71 047	83 730	83 730	–	–	75 357	79 426	83 795
Finance charges	7 351	9 128	15 491	3 768	3 768	–	–	3 021	2 201	1 238
Materials and bulk purchases	183 153	233 625	254 706	243 424	253 028	–	–	269 933	284 510	300 158
Transfers and grants	–	196	1 080	1 580	30	–	–	–	–	–
Other expenditure	98 407	73 302	91 217	144 593	153 710	–	–	162 887	172 280	182 369
Total Expenditure	596 216	619 358	672 685	744 842	755 421	–	–	796 785	839 425	885 123
Surplus/(Deficit)	35 774	15 678	(32 823)	(60 503)	(66 395)	–	–	(43 068)	(33 393)	(19 743)
Transfers and subsidies - capital (monetary allocations	40 077	30 800	37 326	34 660	35 660	–	–	39 827	41 977	44 286
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	75 851	46 478	4 503	(25 843)	(30 735)	–	–	(3 241)	8 584	24 543
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	75 851	46 478	4 503	(25 843)	(30 735)	–	–	(3 241)	8 584	24 543
Capital expenditure & funds sources										
Capital expenditure	**118 477**	103 146	104 613	59 680	69 434	–	–	67 745	53 910	56 139
Transfers recognised - capital	**110 055**	34 688	43 255	35 460	36 456	–	–	34 682	31 864	33 201
Public contributions & donations	**–**	–	–	–	–	–	–	–	–	–
Borrowing	**–**	–	–	–	–	–	–	–	–	–
Internally generated funds	**8 422**	68 458	61 358	24 219	32 977	–	–	33 063	22 047	22 938
Total sources of capital funds	**118 477**	103 146	104 613	59 680	69 434	–	–	67 745	53 910	56 139
Financial position										
Total current assets	**128 750**	166 406	174 240	145 598	148 539	–	–	131 820	164 048	214 349
Total non current assets	**2 598 131**	2 313 563	2 296 003	2 647 186	2 656 940	–	–	2 442 954	2 450 890	2 459 409
Total current liabilities	**179 313**	194 052	179 777	153 131	163 348	–	–	133 877	134 249	139 698
Total non current liabilities	**160 792**	187 431	187 477	148 939	148 939	–	–	183 244	180 445	176 706
Community wealth/Equity	**2 386 776**	2 098 486	2 102 989	2 490 714	2 493 192	–	–	2 257 653	2 300 244	2 357 355
Cash flows										
Net cash from (used) operating	**155 011**	169 959	72 099	57 887	49 752	–	–	74 823	90 864	111 348
Net cash from (used) investing	**(118 310)**	(109 345)	(52 110)	(59 680)	(67 834)	–	–	(67 745)	(53 910)	(56 139)
Net cash from (used) financing	**(25 770)**	(21 722)	(14 308)	(6 443)	(6 443)	–	–	(13 247)	(8 952)	(9 444)
Cash/cash equivalents at the year end	**39 682**	78 573	84 254	60 014	59 729	–	–	53 561	81 562	127 327
Cash backing/surplus reconciliation										
Cash and investments available	**39 682**	78 573	84 254	60 014	59 729	–	–	53 561	81 562	127 327
Application of cash and investments	**51 428**	75 761	56 959	33 886	34 038	–	–	22 586	22 349	22 111
Balance - surplus (shortfall)	**(11 746)**	2 813	27 295	26 127	25 691	–	–	30 974	59 213	105 217
Asset management										
Asset register summary (WDV)	**2 597 959**	2 313 396	2 295 938	2 647 036	2 656 790	–		2 442 890	2 450 825	2 459 344
Depreciation	**84 722**	63 847	71 047	83 730	83 730	–		75 357	79 426	83 795
Renewal of Existing Assets	**–**	–	–	19 126	30 446	–		3 700	3 560	3 424
Repairs and Maintenance	**26 610**	29 616	34 087	42 083	31 796	–		37 066	39 067	41 216
Free services										
Cost of Free Basic Services provided	**–**	–	–	44 955	44 955	–	54 606	54 606	57 882	61 355
Revenue cost of free services provided	**–**	–	–	2 339	–	–	2 919	2 919	3 089	3 269
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		**210 655**	**228 032**	**261 841**	**281 833**	**466 104**	**–**	**314 268**	**339 937**	**369 006**
Executive and council		468	34	4	34	15	–	26	27	29
Finance and administration		210 187	227 998	261 838	281 799	466 089	–	314 242	339 910	368 978
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**17 260**	**23 638**	**24 787**	**14 965**	**18 580**	**–**	**15 404**	**15 930**	**16 493**
Community and social services		6 264	6 754	6 247	2 428	2 515	–	2 458	2 480	2 503
Sport and recreation		4	3	1	9 833	11 638	–	9 151	9 645	10 175
Public safety		10 992	16 882	18 539	4	1 875	–	1 869	1 869	1 869
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	2 699	2 552	–	1 927	1 936	1 945
Economic and environmental services		**(23 688)**	**(25 133)**	**(29 574)**	**29 175**	**30 077**	**–**	**17 367**	**17 182**	**18 120**
Planning and development		4 364	6 232	6 241	6 521	8 246	–	6 312	6 598	6 954
Road transport		–	–	–	8 408	7 426	–	10 005	9 477	9 998
Environmental protection		(28 052)	(31 365)	(35 815)	14 247	14 405	–	1 050	1 107	1 168
Trading services		**467 839**	**439 299**	**420 134**	**393 027**	**209 927**	**–**	**446 060**	**474 960**	**506 046**
Energy sources		220 038	238 877	247 873	239 206	57 106	–	258 381	277 697	298 474
Water management		116 332	80 288	41 587	60 871	59 871	–	70 200	71 079	71 977
Waste water management		85 497	71 394	77 638	65 521	65 521	–	72 456	77 868	83 740
Waste management		45 973	48 740	53 037	27 429	27 429	–	45 023	48 316	51 855
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**445**	**–**	**–**
Total Revenue - Functional	2	**672 067**	**665 836**	**677 188**	**719 000**	**724 687**	**–**	**793 544**	**848 009**	**909 666**
Expenditure - Functional										
Governance and administration		**133 068**	**103 928**	**122 762**	**169 788**	**172 034**	**–**	**189 348**	**199 832**	**211 089**
Executive and council		23 839	24 179	30 061	43 765	47 505	–	52 250	55 072	58 101
Finance and administration		109 229	79 748	92 701	126 024	124 529	–	137 097	144 760	152 988
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**81 887**	**80 094**	**88 218**	**81 788**	**85 944**	**–**	**86 538**	**90 229**	**94 107**
Community and social services		48 635	43 582	46 957	9 701	9 353	–	9 483	9 995	10 544
Sport and recreation		522	562	768	42 081	48 321	–	46 668	48 206	49 773
Public safety		29 074	33 038	37 226	20 985	19 773	–	21 090	22 229	23 451
Housing		3 656	2 912	3 267	4 369	3 812	–	3 531	3 721	3 926
Health		–	–	–	4 653	4 685	–	5 767	6 078	6 412
Economic and environmental services		**99 029**	**117 788**	**126 006**	**111 075**	**104 133**	**–**	**101 757**	**107 251**	**113 150**
Planning and development		92 737	107 260	114 357	30 274	30 503	–	33 954	35 787	37 756
Road transport		–	–	–	71 834	67 464	–	67 770	71 430	75 358
Environmental protection		6 292	10 528	11 649	8 966	6 167	–	33	34	36
Trading services		**282 233**	**317 548**	**335 699**	**378 843**	**390 041**	**–**	**415 110**	**437 863**	**462 293**
Energy sources		179 114	194 965	210 321	227 987	235 025	–	248 404	262 193	276 999
Water management		48 083	62 461	65 775	77 021	80 726	–	80 154	84 278	88 703
Waste water management		31 047	30 112	29 666	40 698	40 804	–	41 745	44 104	46 641
Waste management		23 988	30 011	29 938	33 136	33 486	–	44 808	47 288	49 950
Other	4	**–**	**–**	**–**	**3 349**	**3 268**	**–**	**4 032**	**4 250**	**4 484**
Total Expenditure - Functional	3	**596 216**	**619 358**	**672 685**	**744 842**	**755 421**	**–**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit) for the year		**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 734)**	**–**	**(3 241)**	**8 584**	**24 543**

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Municipal governance and administration		**210 655**	**228 032**	**261 841**	**281 833**	**466 104**	**–**	**314 268**	**339 937**	**369 006**
Executive and council		468	34	4	34	15	–	26	27	29
Mayor and Council					–	–		–	–	–
Municipal Manager, Town Secretary and Chief Executive		468	34	4	34	15		26	27	29
Finance and administration		210 187	227 998	261 838	281 799	466 089	–	314 242	339 910	368 978
Administrative and Corporate Support		900	633	201	–	–		–	–	–
Asset Management					–	1 616		140	148	156
Budget and Treasury Office					–	–		–	–	–
Finance		209 287	227 365	261 637	277 482	114 028		310 525	335 992	364 844
Fleet Management					–	–		–	–	–
Human Resources					718	718		–	–	–
Information Technology					–	–		–	–	–
Legal Services					–	–		–	–	–
Marketing, Customer Relations, Publicity and Media Co-					–	–		–	–	–
Property Services					–	346 127		–	–	–
Risk Management					–	–		–	–	–
Security Services					3 539	3 539		3 545	3 736	3 942
Supply Chain Management					60	60		32	34	36
Valuation Service					–	–		–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function								–	–	–
Community and public safety		**17 260**	**23 638**	**24 787**	**14 965**	**18 580**	**–**	**15 404**	**15 930**	**16 493**
Community and social services		**6 264**	**6 754**	**6 247**	**2 428**	**2 515**	**–**	**2 458**	**2 480**	**2 503**
Aged Care					–	–		–	–	–
Agricultural					–	–		–	–	–
Animal Care and Diseases					–	–		–	–	–
Cemeteries, Funeral Parlours and Crematoriums					348	434		390	411	434
Child Care Facilities					–	–		–	–	–
Community Halls and Facilities		6 264	6 754	6 247	–	–		–	–	–
Consumer Protection					–	–		–	–	–
Cultural Matters					–	–		–	–	–
Disaster Management					–	–		–	–	–
Education					–	–		–	–	–
Indigenous and Customary Law					–	–		–	–	–
Industrial Promotion					–	–		–	–	–
Language Policy					–	–		–	–	–
Libraries and Archives					2 081	2 081		2 067	2 068	2 069
Literacy Programmes					–	–		–	–	–
Media Services					–	–		–	–	–
Museums and Art Galleries					–	–		–	–	–
Population Development					–	–		–	–	–
Provincial Cultural Matters					–	–		–	–	–
Theatres					–	–		–	–	–
Zoo's					–	–		–	–	–
Sport and recreation		**4**	**3**	**1**	**9 833**	**11 638**	**–**	**9 151**	**9 645**	**10 175**
Beaches and Jetties					2 766	4 422		6 761	7 126	7 518
Casinos, Racing, Gambling, Wagering					–	–		–	–	–
Community Parks (including Nurseries)					–	–		–	–	–
Recreational Facilities					2 745	2 894		2 388	2 517	2 656
Sports Grounds and Stadiums		4	3	1	4 323	4 323		1	1	1
Public safety		**10 992**	**16 882**	**18 539**	**4**	**1 875**	**–**	**1 869**	**1 869**	**1 869**
Civil Defence					–	–		–	–	–
Cleansing					–	–		–	–	–
Control of Public Nuisances					–	–		–	–	–
Fencing and Fences					–	–		–	–	–
Fire Fighting and Protection		10 992	16 882	18 539	4	1 875		1 869	1 869	1 869
Licensing and Control of Animals					–	–		–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing								–	–	–
Informal Settlements								–	–	–
Health		**–**	**–**	**–**	**2 699**	**2 552**	**–**	**1 927**	**1 936**	**1 945**
Ambulance					–	–		–	–	–
Health Services					2 699	2 552		1 927	1 936	1 945
Laboratory Services					–	–		–	–	–
Food Control					–	–		–	–	–
Health Surveillance and Prevention of Communicable Diseases					–	–		–	–	–
Vector Control					–	–		–	–	–
Chemical Safety					–	–		–	–	–

Economic and environmental services		**(23 688)**	**(25 133)**	**(29 574)**	**29 175**	**30 077**	**–**	**17 367**	**17 182**	**18 120**
Planning and development		**4 364**	**6 232**	**6 241**	**6 521**	**8 246**	**–**	**6 312**	**6 598**	**6 954**
Billboards					–	–		–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)					1 440	1 440		–	–	–
Central City Improvement District					–	–		–	–	–
Development Facilitation					–	–		–	–	–
Economic Development/Planning					–	445		–	–	–
Regional Planning and Development					–	–		–	–	–
Town Planning, Building Regulations and Enforcement, and City		4 364	6 232	6 241	3 466	4 746		4 753	5 010	5 285
Project Management Unit					1 614	1 614		1 559	1 589	1 669
Provincial Planning					–	–		–	–	–
Support to Local Municipalities					–	–		–	–	–
Road transport		**–**	**–**	**–**	**8 408**	**7 426**	**–**	**10 005**	**9 477**	**9 998**
Police Forces, Traffic and Street Parking Control					–	–		–	–	–
Pounds					–	–		–	–	–
Public Transport					–	–		–	–	–
Road and Traffic Regulation					7 406	6 424		8 992	9 477	9 998
Roads					1 001	1 001		1 013	–	–
Taxi Ranks					–	–		–	–	–
Environmental protection		**(28 052)**	**(31 365)**	**(35 815)**	**14 247**	**14 405**	**–**	**1 050**	**1 107**	**1 168**
Biodiversity and Landscape					–	–		–	–	–
Coastal Protection					–	–		–	–	–
Indigenous Forests					–	–		–	–	–
Nature Conservation					1 465	1 623		1 050	1 107	1 168
Pollution Control		(28 052)	(31 365)	(35 815)	12 782	12 782		–	–	–
Soil Conservation					–	–		–	–	–
Trading services		**467 839**	**439 299**	**420 134**	**393 027**	**209 927**	**–**	**446 060**	**474 960**	**506 046**
Energy sources		**220 038**	**238 877**	**247 873**	**239 206**	**57 106**	**–**	**258 381**	**277 697**	**298 474**
Electricity		220 038	238 877	247 873	239 206	57 106		258 381	277 697	298 474
Street Lighting and Signal Systems					–	–		–	–	–
Nonelectric Energy					–	–		–	–	–
Water management		**116 332**	**80 288**	**41 587**	**60 871**	**59 871**	**–**	**70 200**	**71 079**	**71 977**
Water Treatment					–	–		–	–	–
Water Distribution		116 332	80 288	41 587	60 871	59 871		70 200	71 079	71 977
Water Storage					–	–		–	–	–
Waste water management		**85 497**	**71 394**	**77 638**	**65 521**	**65 521**	**–**	**72 456**	**77 868**	**83 740**
Public Toilets					–	–		–	–	–
Sewerage		85 497	71 394	77 638	65 521	65 521		72 456	77 868	83 740
Storm Water Management					–	–		–	–	–
Waste Water Treatment					–	–		–	–	–
Waste management		**45 973**	**48 740**	**53 037**	**27 429**	**27 429**	**–**	**45 023**	**48 316**	**51 855**
Recycling					–	–		–	–	–
Solid Waste Disposal (Landfill Sites)		45 973	48 740	53 037	27 429	27 429		45 023	48 316	51 855
Solid Waste Removal					–	–		–	–	–
Street Cleaning					–	–		–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**445**	**–**	**–**
Abattoirs								–	–	–
Air Transport								–	–	–
Forestry								–	–	–
Licensing and Regulation								–	–	–
Markets								–	–	–
Tourism								445	–	–
Total Revenue - Functional	2	**672 067**	**665 836**	**677 188**	**719 000**	**724 687**	**–**	**793 544**	**848 009**	**909 666**

Expenditure - Functional									
Municipal governance and administration	**133 068**	**103 928**	**122 762**	**169 788**	**172 034**	**–**	**189 348**	**199 832**	**211 089**
Executive and council	23 839	24 179	30 061	43 765	47 505	–	52 250	55 072	58 101
Mayor and Council				24 796	23 963		24 276	25 587	26 994
Municipal Manager, Town Secretary and Chief Executive	23 839	24 179	30 061	18 968	23 542		27 974	29 485	31 107
Finance and administration	109 229	79 748	92 701	126 024	124 529	–	137 097	144 760	152 988
Administrative and Corporate Support	40 604	38 956	41 219	33 057	26 577		27 287	28 761	30 342
Asset Management				11 877	13 660		12 499	13 174	13 898
Budget and Treasury Office				–	–		–	–	–
Finance	68 625	40 792	51 483	43 700	49 129		55 859	59 135	62 654
Fleet Management				–	–		–	–	–
Human Resources				6 723	6 537		10 060	10 604	11 187
Information Technology				5 625	5 797		6 823	7 191	7 587
Legal Services				–	–		–	–	–
Marketing, Customer Relations, Publicity and Media Co-				–	–		–	–	–
Property Services				–	–		–	–	–
Risk Management				–	–		–	–	–
Security Services				20 392	18 564		20 352	21 451	22 631
Supply Chain Management				4 649	4 266		4 217	4 444	4 689
Valuation Service				–	–		–	–	–
Internal audit	–	–	–	–	–	–	–	–	–
Governance Function							–	–	–
Community and public safety	**81 887**	**80 094**	**88 218**	**81 788**	**85 944**	**–**	**86 538**	**90 229**	**94 107**
Community and social services	**48 635**	**43 582**	**46 957**	**9 701**	**9 353**	**–**	**9 483**	**9 995**	**10 544**
Aged Care				–	–		–	–	–
Agricultural				356	306		175	184	195
Animal Care and Diseases				–	–		–	–	–
Cemeteries, Funeral Parlours and Crematoriums				1 194	1 147		1 141	1 202	1 269
Child Care Facilities				–	–		–	–	–
Community Halls and Facilities	48 635	43 582	46 957	–	–		–	–	–
Consumer Protection				–	–		–	–	–
Cultural Matters				–	–		–	–	–
Disaster Management				1 001	883		1 147	1 208	1 275
Education				–	–		–	–	–
Indigenous and Customary Law				–	–		–	–	–
Industrial Promotion				–	–		–	–	–
Language Policy				–	–		–	–	–
Libraries and Archives				6 268	6 077		5 685	5 992	6 322
Literacy Programmes				–	–		–	–	–
Media Services				725	785		1 172	1 236	1 304
Museums and Art Galleries				156	156		163	172	181
Population Development				–	–		–	–	–
Provincial Cultural Matters				–	–		–	–	–
Theatres				–	–		–	–	–
Zoo's				–	–		–	–	–
Sport and recreation	**522**	**562**	**768**	**42 081**	**48 321**	**–**	**46 668**	**48 206**	**49 773**
Beaches and Jetties				7 898	10 953		9 427	9 936	10 483
Casinos, Racing, Gambling, Wagering				–	–		–	–	–
Community Parks (including Nurseries)				33 396	28 981		29 259	30 839	32 535
Recreational Facilities				787	3 833		4 253	4 483	4 730
Sports Grounds and Stadiums	522	562	768	–	4 555		3 729	2 947	2 025
Public safety	**29 074**	**33 038**	**37 226**	**20 985**	**19 773**	**–**	**21 090**	**22 229**	**23 451**
Civil Defence				–	–		–	–	–
Cleansing				–	–		–	–	–
Control of Public Nuisances				–	–		–	–	–
Fencing and Fences				–	–		–	–	–
Fire Fighting and Protection	29 074	33 038	37 226	20 985	19 773		21 090	22 229	23 451
Licensing and Control of Animals					–		–	–	–
Housing	**3 656**	**2 912**	**3 267**	**4 369**	**3 812**	**–**	**3 531**	**3 721**	**3 926**
Housing	3 656	2 912	3 267	4 369	3 812		3 531	3 721	3 926
Informal Settlements					–		–	–	
Health	**–**	**–**	**–**	**4 653**	**4 685**	**–**	**5 767**	**6 078**	**6 412**
Ambulance				–	–		–	–	–
Health Services				4 653	4 685		5 767	6 078	6 412
Laboratory Services				–	–		–	–	–
Food Control				–	–		–	–	–
Health Surveillance and Prevention of Communicable Diseases				–	–		–	–	–
Vector Control				–	–		–	–	–
Chemical Safety				–	–		–	–	–

Economic and environmental services		**99 029**	**117 788**	**126 006**	**111 075**	**104 133**	**–**	**101 757**	**107 251**	**113 150**
Planning and development		**92 737**	**107 260**	**114 357**	**30 274**	**30 503**	**–**	**33 954**	**35 787**	**37 756**
Billboards					–	–		–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)					2 141	1 801		1 479	1 558	1 644
Central City Improvement District					–	–		–	–	–
Development Facilitation					–	–		–	–	–
Economic Development/Planning					2 961	2 976		2 836	2 989	3 154
Regional Planning and Development					–	–		–	–	–
Town Planning, Building Regulations and Enforcement, and City		92 737	107 260	114 357	23 559	24 162		27 984	29 495	31 117
Project Management Unit					1 614	1 564		1 655	1 745	1 841
Provincial Planning					–	–		–	–	–
Support to Local Municipalities					–	–		–	–	–
Road transport		**–**	**–**	**–**	**71 834**	**67 464**	**–**	**67 770**	**71 430**	**75 358**
Police Forces, Traffic and Street Parking Control					–	–		–	–	–
Pounds					–	–		–	–	–
Public Transport					–	–		–	–	–
Road and Traffic Regulation								5 982	6 305	6 652
Roads					71 834	5 411		61 788	65 125	68 707
Taxi Ranks					–	62 052		–	–	–
Environmental protection					–	–		–	–	–
Environmental protection		**6 292**	**10 528**	**11 649**	**8 966**	**6 167**	**–**	**33**	**34**	**36**
Biodiversity and Landscape					–	–		–	–	–
Coastal Protection					–	–		–	–	–
Indigenous Forests					–	–		–	–	–
Nature Conservation					59	59		33	34	36
Pollution Control		6 292	10 528	11 649	8 907	6 108		–	–	–
Soil Conservation					–	–		–	–	–
Trading services		**282 233**	**317 548**	**335 699**	**378 843**	**390 041**	**–**	**415 110**	**437 863**	**462 293**
Energy sources		**179 114**	**194 965**	**210 321**	**227 987**	**235 025**	**–**	**248 404**	**262 193**	**276 999**
Electricity		179 114	194 965	210 321	227 987	235 025		248 404	262 193	276 999
Street Lighting and Signal Systems					–	–		–	–	–
Nonelectric Energy					–	–		–	–	–
Water management		**48 083**	**62 461**	**65 775**	**77 021**	**80 726**	**–**	**80 154**	**84 278**	**88 703**
Water Treatment		48 083	62 461	65 775	–	–		–	–	–
Water Distribution					77 021	80 726		80 154	84 278	88 703
Water Storage					–	–		–	–	–
Waste water management		**31 047**	**30 112**	**29 666**	**40 698**	**40 804**	**–**	**41 745**	**44 104**	**46 641**
Public Toilets					–	–		–	–	–
Sewerage		31 047	30 112	29 666	40 698	40 804		41 745	44 104	46 641
Storm Water Management					–	–		–	–	–
Waste Water Treatment					–	–		–	–	–
Waste management		**23 988**	**30 011**	**29 938**	**33 136**	**33 486**	**–**	**44 808**	**47 288**	**49 950**
Recycling					–	–		–	–	–
Solid Waste Disposal (Landfill Sites)		23 988	30 011	29 938	33 136	33 486		44 808	47 288	49 950
Solid Waste Removal					–	–		–	–	–
Street Cleaning					–	–		–	–	–
Other		**–**	**–**	**–**	**3 349**	**3 268**	**–**	**4 032**	**4 250**	**4 484**
Abattoirs					–	–		–	–	–
Air Transport					–	–		–	–	–
Forestry					–	–		–	–	–
Licensing and Regulation					–	–		–	–	–
Markets					–	–		–	–	–
Tourism					3 349	3 268		4 032	4 250	4 484
Total Expenditure - Functional	3	**596 216**	**619 358**	**672 685**	**744 842**	**755 421**	**–**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit) for the year		**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 734)**	**–**	**(3 241)**	**8 584**	**24 543**

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive & Council		468	34	4	–	–	–	–	–	–
Vote 2 - Financial Services		209 287	227 191	261 637	277 541	279 731	–	310 697	336 174	365 036
Vote 3 - Corporate Services		900	305	16	752	733	–	26	27	29
Vote 4 - Planning & Development Tourism		4 364	3 412	2 695	3 602	4 854	–	3 316	3 026	3 192
Vote 5 - Infrastructure and Engineering		421 866	393 880	370 828	369 518	368 991	–	405 491	430 217	457 954
Vote 6 - Community Services		35 181	41 014	42 009	67 586	70 377	–	74 014	78 565	83 456
Vote 7 - NAME OF VOTE 7		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**672 067**	**665 836**	**677 188**	**719 000**	**724 687**	**–**	**793 544**	**848 009**	**909 666**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Executive & Council		23 839	24 933	30 867	35 224	35 302	–	33 404	35 208	37 145
Vote 2 - Financial Services		68 625	45 494	54 743	65 852	72 852	–	79 397	83 945	88 828
Vote 3 - Corporate Services		40 604	31 129	35 253	42 296	39 300	–	49 336	52 000	54 860
Vote 4 - Planning & Development Tourism		96 392	17 663	23 225	22 468	22 607	–	22 307	23 512	24 805
Vote 5 - Infrastructure and Engineering		258 244	382 566	402 731	432 068	437 391	–	455 521	480 395	507 103
Vote 6 - Community Services		108 512	117 573	125 866	146 935	147 970	–	156 819	164 365	172 382
Vote 7 - NAME OF VOTE 7		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**596 216**	**619 358**	**672 685**	**744 842**	**755 421**	**–**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit) for the year	2	**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 735)**	**–**	**(3 241)**	**8 584**	**24 543**

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive & Council		**468**	**34**	**4**	**–**	**–**	**–**	**–**	**–**	**–**
1.1 - Council		468	34	4				–	–	–
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: PMS								–	–	–
Vote 2 - Financial Services		**209 287**	**227 191**	**261 637**	**277 541**	**279 731**	**–**	**310 697**	**336 174**	**365 036**
2.1 - Finance: Assessment Rates		209 287	135 957	149 725	164 175	164 065		183 717	197 312	211 925
2.2 - Finance: CFO			82 586	94 047	99 337	99 337		114 921	126 114	139 622
2.3 - Finance: Budget & Financial Reporting			5 031	7 776	7 195	7 894		7 994	8 425	8 889
2.4 - Finance: Expenditure			454	402	581	581		446	470	496
2.5 - Finance: Revenue			3 244	7 429	6 194	6 194		3 587	3 819	4 068
2.6 - Finance: IT			(174)		–	–		–	–	–
2.7 - Finance: Secretariate					–	–		–	–	–
2.8 - Finance: Asset & Fleet Management			15	2 208	–	1 600		–	–	–
2.9 - Finance: Stores			0	–	–	–		–	–	–
2.10 - Finance: SCM			78	50	60	60		32	34	36
Vote 3 - Corporate Services		**900**	**305**	**16**	**752**	**733**	**–**	**26**	**27**	**29**
3.1 - Corporate Services: Director			27	16	34	15		26	27	29
3.2 - Corporate Services		900	0		–	–		–	–	–
3.3 - Human Resources					–	–		–	–	–
3.4 - Skills Development			278		718	718		–	–	–
3.5 - Occupational Health and Safety						–		–	–	–
						–				
						–				
						–				
						–				
						–				
Vote 4 - Planning & Development Tourism		**4 364**	**3 412**	**2 695**	**3 602**	**4 854**	**–**	**3 316**	**3 026**	**3 192**
4.1 - Economic Development: General					–	–		–	–	–
4.2 - Economic Development: Agriculture					–	–		–	–	–
4.3 - Economic Development: Business					–	445		–	–	–
4.4 - Economic Development: Tourism			1 523		–	–		445	–	–
4.5 - Planning & Development: Director					–	–		–	–	–
4.6 - IDP/LED					1 440	1 440		–	–	–
4.7 - Kouga Cultural Centre					–	–		–	–	–
4.8 - Museum					–	–		–	–	–
4.9 - Housing Services						–		–	–	–
4.10 - Planning & Development		4 364	1 889	2 695	2 161	2 969		2 871	3 026	3 192
Vote 5 - Infrastructure and Engineering		**421 866**	**393 880**	**370 828**	**369 518**	**368 991**	**–**	**405 491**	**430 217**	**457 954**
5.1 - Building & Property			503	185	640	1 113		1 178	1 241	1 310
5.2 - Electricity		220 038	238 877	247 873	239 206	239 206		258 381	277 697	298 474
5.3 - Engineering			236	971	665	665		704	743	783
5.4 - Mechanical Workshop								–	–	–
5.5 - Infrastructure and Engineering: Director								–	–	–
5.6 - Mig Administration Unit				1 516	1 614	1 614		1 559	1 589	1 669
5.7 - Public Works			2 583	1 058	1 001	1 001		1 013	–	–
5.8 - Sanitation					498	–		–	–	–
5.9 - Sewerage		85 497	71 394	77 638	65 023	65 521		72 456	77 868	83 740
5.10 - Water		116 332	80 288	41 587	60 871	59 871		70 200	71 079	71 977
Vote 6 - Community Services		**35 181**	**41 014**	**42 009**	**67 586**	**70 377**	**–**	**74 014**	**78 565**	**83 456**
6.1 - Beach				(73)	–	–		–	–	–
6.2 - Blue Flag					–	–		–	–	–
6.3 - Caravan Parks		6 264	2 128	2 108	2 745	2 894		2 388	2 517	2 656
6.4 - Cemeteries			1 101	431	348	434		390	411	434
6.5 - Community Services				1 818	–	–		–	–	–
6.6 - Disaster Management					–	–		–	–	–
6.7 - Environmental Health			2 909	2 507	2 699	2 552		1 927	1 936	1 945
6.8 - Fire Services		10 992	593	1 345	4	1 875		1 869	1 869	1 869
6.9 - Libraries			2 035		2 081	2 081		2 067	2 068	2 069
6.10 - National Traffic			6 624	7 038	7 406	6 424		8 992	9 477	9 998
6.11 - Nature Reserves			679	947	1 465	1 623		1 050	1 107	1 168
6.12 - Parks & Open Space			14		–	–		–	–	–
6.13 - Protection Services			9 665	10 156	3 539	3 539		3 545	3 736	3 942
6.14 - Refuse Removal		45 973	48 740	53 037	27 429	27 429		31 448	33 926	36 602
6.15 - Envornmental Management Fee		(28 052)	(34 273)	(38 322)	12 782	12 782		13 575	14 390	15 253
6.16 - Social Development					–	–		–	–	–
6.17 - Community & Social Services: Director					–	–		–	–	–
6.18 - Sport & Recreation		4	3	1	4 323	4 323		1	1	1
6.19 - Water Ways			797	1 015	2 766	4 422		6 761	7 126	7 518
Vote 7 - NAME OF VOTE 7		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7.1 - [Name of sub-vote]										
Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - [Name of sub-vote]										

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]										
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	**672 067**	**665 836**	**677 188**	**719 000**	**724 687**	**–**	**793 544**	**848 009**	**909 666**

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure by Vote	1									
Vote 1 - Executive & Council		**23 839**	**24 933**	**30 867**	**35 224**	**35 302**	**–**	**33 404**	**35 208**	**37 145**
1.1 - Council			16 295	20 079	21 298	20 012		20 322	21 419	22 598
1.2 - MM: Risk Management					–	–		–	–	–
1.3 - Executive Mayor			1 040	918	1 497	1 938		1 933	2 038	2 150
1.4 - Executive Mayor: Secretariate					–	–		–	–	–
1.5 - Muninicipal Manager		23 839	6 233	8 401	10 797	11 963		9 560	10 077	10 631
1.6 - MM: Media			611	663	725	785		1 172	1 236	1 304
1.7 - MM: PMS			754	807	906	604		416	439	463
						–				
						–				
						–				
Vote 2 - Financial Services		**68 625**	**45 494**	**54 743**	**65 852**	**72 852**	**–**	**79 397**	**83 945**	**88 828**
2.1 - Finance: Assessment Rates			6 080	5 290	13 680	17 926		23 009	24 511	26 125
2.2 - Finance: CFO			1 011	2 882	2 193	2 193		1 546	1 629	1 719
2.3 - Finance: Budget & Financial Reporting		68 625	5 670	4 110	6 076	7 094		6 988	7 365	7 770
2.4 - Finance: Expenditure			4 686	9 831	4 626	4 539		4 883	5 146	5 430
2.5 - Finance: Revenue			16 813	20 343	17 125	17 375		19 434	20 483	21 610
2.6 - Finance: IT			4 701	3 260	5 625	5 797		6 823	7 191	7 587
2.7 - Finance: Secretariate					–	–		–	–	–
2.8 - Finance: Asset & Fleet Management			3 286	3 719	11 877	13 660		12 499	13 174	13 898
2.9 - Finance: Stores			1 634	3 825	2 007	1 996		1 994	2 101	2 217
2.10 - Finance: SCM			1 614	1 485	2 643	2 270		2 223	2 343	2 472
Vote 3 - Corporate Services		**40 604**	**31 129**	**35 253**	**42 296**	**39 300**	**–**	**49 336**	**52 000**	**54 860**
3.1 - Corporate Services: Director			2 781	3 098	3 423	6 801		12 405	13 075	13 794
3.2 - Corporate Services		40 604	22 600	25 920	32 150	25 963		26 871	28 322	29 880
3.3 - Human Resources			4 847	4 955	4 811	4 528		5 836	6 151	6 489
3.4 - Skills Development			898	885	1 199	1 296		2 667	2 811	2 966
3.5 - Occupational Health and Safety			2	395	713	713		1 557	1 642	1 732
Vote 4 - Planning & Development Tourism		**96 392**	**17 663**	**23 225**	**22 468**	**22 607**	**–**	**22 307**	**23 512**	**24 805**
4.1 - Economic Development: General			1 594	1 726	1 969	1 896		1 675	1 766	1 863
4.2 - Economic Development: Agriculture			729	121	356	306		175	184	195
4.3 - Economic Development: Business			736	838	992	1 080		1 161	1 224	1 291
4.4 - Economic Development: Tourism			1 773	3 084	3 349	3 268		4 032	4 250	4 484
4.5 - Planning & Development: Director			1 240	1 413	2 055	2 055		174	183	193
4.6 - IDP/LED			1 664	1 656	2 000	1 719		1 178	1 242	1 310
4.7 - Kouga Cultural Centre			132	164	141	82		301	317	334
4.8 - Museum			146	278	156	156		163	172	181
4.9 - Housing Services		3 656	2 912	3 267	4 369	3 812		3 531	3 721	3 926
4.10 - Planning & Development		92 737	6 737	10 680	7 082	8 233		9 918	10 454	11 029
Vote 5 - Infrastructure and Engineering		**258 244**	**382 566**	**402 731**	**432 068**	**437 391**		**455 521**	**480 395**	**507 103**
5.1 - Building & Property			3 128	3 100	11 312	11 084		11 987	12 634	13 329
5.2 - Electricity		179 114	194 965	210 321	227 987	235 025		248 404	262 193	276 999
5.3 - Engineering			1 894	2 256	2 534	2 369		2 454	2 586	2 728
5.4 - Mechanical Workshop			2 409	2 076	2 631	2 476		3 625	3 821	4 031
5.5 - Infrastructure and Engineering: Director			1 056	1 095	1 261	1 291		3 709	3 909	4 124
5.6 - Mig Administration Unit			1 371	1 397	1 614	1 564		1 655	1 745	1 841
5.7 - Public Works			85 171	87 045	67 011	62 052		61 788	65 125	68 707
5.8 - Sanitation			4 559	4 065	4 257	4 176		4 217	4 445	4 689
5.9 - Sewerage		31 047	25 553	25 600	36 442	36 628		37 528	39 659	41 952
5.10 - Water		48 083	62 460	65 775	77 021	80 726		80 154	84 278	88 703
Vote 6 - Community Services		**108 512**	**117 573**	**125 866**	**146 935**	**147 970**	**–**	**156 819**	**164 365**	**172 382**
6.1 - Beach			3 847	4 357	7 522	6 209		6 096	6 425	6 778
6.2 - Blue Flag			189	222	334	307		310	327	345
6.3 - Caravan Parks		48 635	3 492	3 235	3 908	3 833		4 253	4 483	4 730
6.4 - Cemeteries			373	416	1 194	1 147		1 141	1 202	1 269
6.5 - Community Services			176	174	196	196		330	348	367
6.6 - Disaster Management			543	585	805	687		816	861	908
6.7 - Environmental Health			3 569	3 713	4 653	4 685		5 767	6 078	6 412
6.8 - Fire Services		29 074	14 066	16 587	20 985	19 783		21 090	22 229	23 451
6.9 - Libraries			4 568	4 730	6 268	6 077		5 685	5 992	6 322
6.10 - National Traffic			4 122	4 131	4 823	5 411		5 982	6 305	6 652
6.11 - Nature Reserves			7	40	59	59		33	34	36
6.12 - Parks & Open Space			25 975	27 324	29 488	28 981		29 259	30 839	32 535
6.13 - Protection Services			14 308	15 923	20 392	18 564		20 352	21 451	22 631
6.14 - Refuse Removal		23 988	30 011	29 938	33 136	33 486		35 595	37 578	39 706
6.15 - Envornmental Management Fee		6 292	6 959	7 936	8 907	6 108		9 212	9 710	10 244
6.16 - Social Development			1 382	1 571	2 001	2 013		2 021	2 130	2 247
6.17 - Community & Social Services: Director			1 332	1 305	1 433	1 433		2 127	2 242	2 365
6.18 - Sport & Recreation		522	562	768	787	4 555		3 729	2 947	2 025
6.19 - Water Ways			2 093	2 910	42	4 437		3 021	3 185	3 360
Vote 7 - NAME OF VOTE 7		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7.1 - [Name of sub-vote]										

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]										
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]										
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	**596 216**	**619 358**	**672 685**	**744 842**	**755 421**	**–**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit) for the year	2	**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 735)**	**–**	**(3 241)**	**8 584**	**24 543**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	128 580	135 339	148 075	160 565	160 565	–	–	176 766	190 024	204 275
Service charges - electricity revenue	2	215 208	234 162	241 234	230 405	230 405	–	–	247 165	265 875	286 002
Service charges - water revenue	2	32 912	37 380	39 608	58 871	58 871	–	–	67 702	68 447	69 200
Service charges - sanitation revenue	2	37 326	40 541	41 828	40 622	40 622	–	–	41 658	45 407	49 494
Service charges - refuse revenue	2	45 875	48 735	53 036	27 412	40 195	–	–	43 571	46 785	50 241
Service charges - other		(30 269)	(34 273)	(38 322)	12 782				–	–	–
Rental of facilities and equipment		1 395	744	1 506	1 309	1 774			1 881	1 982	2 091
Interest earned - external investments		2 430	5 031	7 776	7 195	7 405			7 561	7 969	8 408
Interest earned - outstanding debtors		3 926	3 307	8 144	8 939	8 939			14 986	15 795	16 664
Dividends received					–				–	–	–
Fines, penalties and forfeits		3 599	9 798	10 552	3 761	3 962			4 230	4 458	4 704
Licences and permits		6 503	6 066	6 877	11 773	12 276			16 661	17 561	18 527
Agency services					–	–			–	–	–
Transfers and subsidies		164 535	137 377	106 979	114 219	113 664			123 618	133 383	146 971
Other revenue	2	19 834	10 801	12 570	6 484	10 347	–	–	7 917	8 345	8 804
Gains on disposal of PPE		137	27						–	–	–
Total Revenue (excluding capital transfers and contributions)		**631 990**	**635 036**	**639 862**	**684 339**	**689 026**	**–**	**–**	**753 717**	**806 032**	**865 380**
Expenditure By Type											
Employee related costs	2	212 826	228 747	228 043	256 022	249 044	–	–	272 802	287 534	303 348
Remuneration of councillors		9 757	10 514	11 101	11 725	12 111			12 784	13 474	14 215
Debt impairment	3	18 807	22 593	24 779	31 680	49 997			41 429	44 263	47 311
Depreciation & asset impairment	2	84 722	63 847	71 047	83 730	83 730	–	–	75 357	79 426	83 795
Finance charges		7 351	9 128	15 491	3 768	3 768			3 021	2 201	1 238
Bulk purchases	2	183 153	204 009	220 618	225 623	225 623	–	–	241 476	254 515	268 514
Other materials	8		29 616	34 087	17 801	27 405			28 458	29 994	31 644
Contracted services		–	10 799	13 293	41 751	42 971	–	–	45 111	47 547	50 162
Transfers and subsidies		–	196	1 080	1 580	30	–	–	–	–	–
Other expenditure	4, 5	79 600	39 909	51 086	71 162	60 742	–	–	76 346	80 469	84 895
Loss on disposal of PPE				2 058					–	–	–
Total Expenditure		**596 216**	**619 358**	**672 685**	**744 842**	**755 421**	**–**	**–**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit)		**35 774**	**15 678**	**(32 823)**	**(60 503)**	**(66 395)**	**–**	**–**	**(43 068)**	**(33 393)**	**(19 743)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40 077	30 800	37 326	34 660	35 660			39 827	41 977	44 286
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 735)**	**–**	**–**	**(3 241)**	**8 584**	**24 543**
Taxation											
Surplus/(Deficit) after taxation		**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 735)**	**–**	**–**	**(3 241)**	**8 584**	**24 543**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 735)**	**–**	**–**	**(3 241)**	**8 584**	**24 543**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**75 851**	**46 478**	**4 503**	**(25 843)**	**(30 735)**	**–**	**–**	**(3 241)**	**8 584**	**24 543**

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Financial Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning & Development Tourism		–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure and Engineering		–	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		–	–	–	–	–	–	–	–	–	–
Vote 7 - NAME OF VOTE 7		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - Executive & Council		1 698	52	21	181	2 781	–	–	860	2 120	2 247
Vote 2 - Financial Services		3 882	31 043	8 688	3 304	2 790	–	–	1 507	2 206	2 338
Vote 3 - Corporate Services		–	–	–	677	2 384	–	–	2 309	1 014	1 075
Vote 4 - Planning & Development Tourism		743	157	34	2 611	2 027	–	–	4 211	2 360	2 587
Vote 5 - Infrastructure and Engineering		104 463	70 830	95 351	40 348	41 287	–	–	46 545	36 241	37 672
Vote 6 - Community Services		7 691	1 064	519	12 559	18 165	–	–	12 313	9 969	10 220
Vote 7 - NAME OF VOTE 7		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**118 477**	**103 146**	**104 613**	**59 680**	**69 434**	**–**	**–**	**67 745**	**53 910**	**56 139**
Total Capital Expenditure - Vote		**118 477**	**103 146**	**104 613**	**59 680**	**69 434**	**–**	**–**	**67 745**	**53 910**	**56 139**
Capital Expenditure - Functional											
Governance and administration		**5 580**	**31 095**	**8 708**	**4 813**	**8 231**	**–**	**–**	**5 346**	**5 746**	**6 073**
Executive and council		1 698	52	21	157	2 757			985	2 200	2 331
Finance and administration		3 882	31 043	8 688	4 656	5 474			4 361	3 547	3 742
Internal audit					–	–			–	–	–
Community and public safety		**7 625**	**501**	**160**	**6 993**	**10 415**	**–**	**–**	**7 368**	**6 541**	**6 652**
Community and social services		884	218	113	599	849			679	616	650
Sport and recreation		6 157	–	–	4 869	7 041			5 489	5 425	5 702
Public safety		487	275	47	950	2 150			200	500	300
Housing		97	7	–	–	–			1 000	–	–
Health					575	375			–	–	–
Economic and environmental services		**742**	**290**	**393**	**6 502**	**5 660**	**–**	**–**	**6 159**	**4 974**	**5 237**
Planning and development		646	150	34	2 742	2 672			3 509	2 729	2 977
Road transport		–	–	–	2 820	1 688			2 650	2 245	2 260
Environmental protection		96	140	359	940	1 300			–	–	–
Trading services		**104 530**	**71 261**	**95 351**	**41 372**	**45 128**	**–**	**–**	**48 872**	**36 649**	**38 177**
Energy sources		3 824	7 240	7 936	7 255	4 940			12 905	5 602	5 605
Water management		30 008	20 178	30 190	5 292	8 013			1 715	228	242
Waste water management		70 632	43 413	57 225	25 680	26 538			28 977	27 883	29 266
Waste management		67	431	–	3 145	5 636			5 275	2 936	3 064
Other					**–**	**–**			**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**118 477**	**103 146**	**104 613**	**59 680**	**69 434**	**–**	**–**	**67 745**	**53 910**	**56 139**
Funded by:											
National Government		110 055	34 688	43 255	35 460	35 311			34 682	31 864	33 201
Provincial Government						–			–	–	–
District Municipality						1 145			–	–	–
Other transfers and grants						–			–	–	–
Transfers recognised - capital	4	**110 055**	**34 688**	**43 255**	**35 460**	**36 456**	**–**	**–**	**34 682**	**31 864**	**33 201**
Public contributions & donations	5								–	–	–
Borrowing	6								–	–	–
Internally generated funds		8 422	68 458	61 358	24 219	32 977			33 063	22 047	22 938
Total Capital Funding	7	**118 477**	**103 146**	**104 613**	**59 680**	**69 434**	**–**	**–**	**67 745**	**53 910**	**56 139**

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 1 - Executive & Council		**1 698**	**52**	**21**	**181**	**2 781**	**–**	**–**	**860**	**2 120**	**2 247**
1.1 - Council		1 698	52	21	157	2 757			860	2 120	2 247
1.2 - MM: Risk Management						–			–	–	–
1.3 - Executive Mayor						–			–	–	–
1.4 - Executive Mayor: Secretariate						–			–	–	–
1.5 - Muninicipal Manager						–			–	–	–
1.6 - MM: Media					24	24			–	–	–
1.7 - MM: PMS						–			–	–	–
Vote 2 - Financial Services		**3 882**	**31 043**	**8 688**	**3 304**	**2 790**	**–**	**–**	**1 507**	**2 206**	**2 338**
2.1 - Finance: Assessment Rates					–	–			–	–	–
2.2 - Finance: CFO					–	–			–	–	–
2.3 - Finance: Budget & Financial Reporting		3 882	31 043	8 688	925	811			104	106	112
2.4 - Finance: Expenditure					99	211			30	–	–
2.5 - Finance: Revenue					100	591			380	350	371
2.6 - Finance: IT					1 000	900			848	865	917
2.7 - Finance: Secretariate						–			–	–	–
2.8 - Finance: Asset & Fleet Management					565	98			115	122	129
2.9 - Finance: Stores					470	65			–	731	775
2.10 - Finance: SCM					145	115			30	32	34
Vote 3 - Corporate Services		**–**	**–**	**–**	**677**	**2 384**	**–**	**–**	**2 309**	**1 014**	**1 075**
3.1 - Corporate Services: Director					–	–			–	–	–
3.2 - Corporate Services					395	2 202			1 680	880	933
3.3 - Human Resources					45	45			502	–	–
3.4 - Skills Development					37	37			127	135	143
3.5 - Occupational Health and Safety					200	100			–	–	–
Vote 4 - Planning & Development Tourism		**743**	**157**	**34**	**2 611**	**2 027**	**–**	**–**	**4 211**	**2 360**	**2 587**
4.1 - Economic Development: General					–	50			60	64	67
4.2 - Economic Development: Agriculture					–	–			–	–	–
4.3 - Economic Development: Business					2 551	1 585			1 221	1 221	1 379
4.4 - Economic Development: Tourism					–	–			–	–	–
4.5 - Planning & Development: Director					–	–			–	–	–
4.6 - IDP/LED					–	–			–	–	–
4.7 - Kouga Cultural Centre					–	331			1 030	1 076	1 140
4.8 - Museum					–	–			–	–	–
4.9 - Housing Services		97	7	–	–	–			1 000	–	–
4.10 - Planning & Development		646	150	34	60	60			900	–	–
Vote 5 - Infrastructure and Engineering		**104 463**	**70 830**	**95 351**	**40 348**	**41 287**	**–**	**–**	**46 545**	**36 241**	**37 672**
5.1 - Building & Property					–	180			50	53	56
5.2 - Electricity		3 824	7 240	7 936	7 255	4 940			12 905	5 602	5 605
5.3 - Engineering					131	415			185	249	264
5.4 - Mechanical Workshop					–	–			13	14	15
5.5 - Infrastructure and Engineering: Director					–	–			–	–	–
5.6 - Mig Administration Unit					–	50			50	53	56
5.7 - Public Works					1 990	1 150			2 650	2 159	2 169
5.8 - Sanitation						–			–	–	–
5.9 - Sewerage		70 632	43 413	57 225	25 680	26 538			28 977	27 883	29 266
5.10 - Water		30 008	20 178	30 190	5 292	8 013			1 715	228	242
Vote 6 - Community Services		**7 691**	**1 064**	**519**	**12 559**	**18 165**	**–**	**–**	**12 313**	**9 969**	**10 220**
6.1 - Beach					70	40			265	228	242
6.2 - Blue Flag					–	–			–	–	–
6.3 - Caravan Parks					80	780			500	530	562
6.4 - Cemeteries					500	400			500	530	562
6.5 - Community Services		884	218	113	–	300			–	–	–
6.6 - Disaster Management					–	–			–	–	–
6.7 - Environmental Health					575	375			–	–	–
6.8 - Fire Services					950	2 150			200	500	300
6.9 - Libraries					75	125			179	86	88
6.10 - National Traffic					830	538			–	86	91
6.11 - Nature Reserves					90	–			–	–	–
6.12 - Parks & Open Space					120	1 900			260	200	200
6.13 - Protection Services		487	275	47	675	300			545	327	328
6.14 - Refuse Removal		67	431	–	3 145	5 636			2 275	2 136	2 264
6.15 - Envornmental Management Fee		96	140	359	850	1 300			3 000	800	800
6.16 - Social Development		6 157			–	–			125	80	84
6.17 - Community & Social Services: Director					–	–			–	–	–
6.18 - Sport & Recreation					4 599	4 321			4 464	4 467	4 699
6.19 - Water Ways					–	–			–	–	–
Vote 7 - NAME OF VOTE 7		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7.1 - [Name of sub-vote]											
Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - [Name of sub-vote]											

Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]											
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]											
Capital single-year expenditure sub-total		118 477	103 146	104 613	59 680	69 434	–	–	67 745	53 910	56 139
Total Capital Expenditure		118 477	103 146	104 613	59 680	69 434	–	–	67 745	53 910	56 139

EC108 Kouga - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		–	2 775	5 687	18 004	5 973			5 356	8 156	12 733
Call investment deposits	1	39 682	75 798	78 567	42 010	53 757	–	–	48 205	73 406	114 595
Consumer debtors	1	43 579	48 616	42 559	55 213	55 213	–	–	42 559	44 857	47 324
Other debtors		41 165	33 780	42 472	25 677	28 902			31 184	32 868	34 676
Current portion of long-term receivables		8	3	3	3	3			3	3	3
Inventory	2	4 317	5 434	4 952	4 691	4 691			4 513	4 757	5 019
Total current assets		**128 750**	**166 406**	**174 240**	**145 598**	**148 539**	**–**	**–**	**131 820**	**164 048**	**214 349**
Non current assets											
Long-term receivables		171	168	65	150	150			65	65	65
Investments						–					
Investment property		86 186	285 199	285 199	84 431	84 431			285 199	285 199	285 199
Investment in Associate						–					
Property, plant and equipment	3	2 511 587	2 028 050	2 010 676	2 562 532	2 572 286	–	–	2 157 628	2 165 564	2 174 082
Agricultural											
Biological											
Intangible		187	147	62	73	73			62	62	62
Other non-current assets											
Total non current assets		**2 598 131**	**2 313 563**	**2 296 003**	**2 647 186**	**2 656 940**	**–**	**–**	**2 442 954**	**2 450 890**	**2 459 409**
TOTAL ASSETS		**2 726 882**	**2 479 969**	**2 470 243**	**2 792 784**	**2 805 479**	**–**	**–**	**2 574 775**	**2 614 938**	**2 673 758**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	10 870	7 736	8 600	6 443	6 443	–	–	13 247	8 952	9 444
Consumer deposits		8 593	9 590	10 273	8 856	19 073			10 479	11 044	11 652
Trade and other payables	4	129 969	154 617	138 260	106 811	106 811	–	–	87 054	89 908	92 918
Provisions		29 882	22 109	22 644	31 021	31 021			23 097	24 344	25 683
Total current liabilities		**179 313**	**194 052**	**179 777**	**153 131**	**163 348**	**–**	**–**	**133 877**	**134 249**	**139 698**
Non current liabilities											
Borrowing		49 637	37 504	32 567	30 269	30 269	–	–	23 112	15 090	6 128
Provisions		111 155	149 927	154 910	118 670	118 670	–	–	160 132	165 355	170 577
Total non current liabilities		**160 792**	**187 431**	**187 477**	**148 939**	**148 939**	**–**	**–**	**183 244**	**180 445**	**176 706**
TOTAL LIABILITIES		**340 105**	**381 484**	**367 254**	**302 070**	**312 287**	**–**	**–**	**317 122**	**314 694**	**316 403**
NET ASSETS	5	**2 386 776**	**2 098 486**	**2 102 989**	**2 490 714**	**2 493 192**	**–**	**–**	**2 257 653**	**2 300 244**	**2 357 355**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		2 386 776	2 098 486	2 102 989	2 490 714	2 493 192			2 257 653	2 300 244	2 357 355
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**2 386 776**	**2 098 486**	**2 102 989**	**2 490 714**	**2 493 192**	**–**	**–**	**2 257 653**	**2 300 244**	**2 357 355**

EC108 Kouga - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		109 675	136 512	146 874	150 931	144 894			164 393	176 722	189 976
Service charges		292 644	315 083	332 109	348 047	334 125			372 090	396 659	423 091
Other revenue		27 679	18 888	22 707	23 328	26 760			30 689	32 346	34 125
Government - operating	1	191 281	139 388	105 864	114 219	113 664			123 618	133 383	146 971
Government - capital	1	–	30 800	37 326	34 660	35 660			39 827	41 977	44 286
Interest		6 355	7 099	12 426	16 134	16 344			21 498	22 659	23 905
Dividends					–				–	–	–
Payments											
Suppliers and employees		(470 120)	(474 944)	(578 258)	(624 084)	(617 897)			(674 270)	(710 681)	(749 768)
Finance charges		(2 504)	(2 671)	(5 870)	(3 768)	(3 768)			(3 021)	(2 201)	(1 238)
Transfers and Grants	1	–	(196)	(1 080)	(1 580)	(30)			–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**155 011**	**169 959**	**72 099**	**57 887**	**49 752**	**–**	**–**	**74 823**	**90 864**	**111 348**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		137	252			1 600			–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables		31	8	14					–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(118 477)	(109 605)	(52 125)	(59 680)	(69 434)			(67 745)	(53 910)	(56 139)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(118 310)**	**(109 345)**	**(52 110)**	**(59 680)**	**(67 834)**	**–**	**–**	**(67 745)**	**(53 910)**	**(56 139)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		(25 770)	(21 722)	(14 308)	(6 443)	(6 443)			(13 247)	(8 952)	(9 444)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(25 770)**	**(21 722)**	**(14 308)**	**(6 443)**	**(6 443)**	**–**	**–**	**(13 247)**	**(8 952)**	**(9 444)**
NET INCREASE/ (DECREASE) IN CASH HELD		**10 931**	**38 891**	**5 680**	**(8 235)**	**(24 524)**	**–**	**–**	**(6 169)**	**28 002**	**45 765**
Cash/cash equivalents at the year begin:	2	**28 751**	**39 682**	**78 573**	**68 249**	**84 254**			**59 729**	**53 561**	**81 562**
Cash/cash equivalents at the year end:	2	**39 682**	**78 573**	**84 254**	**60 014**	**59 729**	**–**	**–**	**53 561**	**81 562**	**127 327**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	39 682	78 573	84 254	60 014	59 729	–	–	53 561	81 562	127 327
Other current investments > 90 days		(0)	0	(0)	0	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**39 682**	**78 573**	**84 254**	**60 014**	**59 729**	**–**	**–**	**53 561**	**81 562**	**127 327**
Application of cash and investments											
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	51 428	75 761	56 959	31 618	31 770	–	–	19 810	19 018	18 113
Other provisions					2 268	2 268			2 776	3 331	3 997
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**51 428**	**75 761**	**56 959**	**33 886**	**34 038**	**–**	**–**	**22 586**	**22 349**	**22 111**
Surplus(shortfall)		**(11 746)**	**2 813**	**27 295**	**26 127**	**25 691**	**–**	**–**	**30 974**	**59 213**	**105 217**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors	78 541	78 856	81 301	75 193	75 041	–	–	67 244	70 890	74 805
Creditors due	129 969	154 617	138 260	106 811	106 811	–	–	87 054	89 908	92 918
Total	(51 428)	(75 761)	(56 959)	(31 618)	(31 770)	–	–	(19 810)	(19 018)	(18 113)
Debtors collection assumptions										
Balance outstanding - debtors	84 914	82 563	85 096	81 041	84 266	–	–	73 808	77 790	82 065
Estimate of debtors collection rate	92.5%	95.5%	95.5%	92.8%	89.1%	0.0%	0.0%	91.1%	91.1%	91.2%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Other (list)										
	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	**118 477**	**103 146**	**104 613**	**40 553**	**39 096**	**–**	**28 898**	**17 909**	**18 951**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 534	6 688	7 516	4 350	2 400	–	4 000	–	–
Water Supply Infrastructure		30 002	20 124	30 170	1 000	7 021	–	1 500	–	–
Sanitation Infrastructure		70 539	43 371	57 225	24 610	24 310	–	1 800	477	506
Solid Waste Infrastructure		218	–	–	300	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***104 293***	***70 183***	***94 911***	***30 260***	***33 731***	**–**	***7 300***	***477***	***506***
Community Facilities		–	–	–	1 399	1 734	–	1 300	2 170	2 297
Sport and Recreation Facilities		–	–	–	–	(1 440)	–	250	212	225
Community Assets		**–**	**–**	**–**	***1 399***	***293***	**–**	***1 550***	***2 382***	***2 522***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	258	–	1 000	–	–
Investment properties		**–**	**–**	**–**	**–**	***258***	**–**	***1 000***	**–**	**–**
Operational Buildings		14 090	32 963	9 701	120	330	–	314	318	337
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***14 090***	***32 963***	***9 701***	***120***	***330***	**–**	***314***	***318***	***337***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**1 440**	**–**	**1 221**	**1 221**	**1 379**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		95	–	–	1 000	951	–	1 300	–	–
Intangible Assets		***95***	**–**	**–**	***1 000***	***951***	**–**	***1 300***	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**2 403**	**1 310**	**–**	**2 063**	**1 847**	**1 958**
Furniture and Office Equipment		**–**	**–**	**–**	**620**	**1 920**	**–**	**5 375**	**4 936**	**5 197**
Machinery and Equipment		**–**	**–**	**–**	**4 752**	**4 597**	**–**	**2 275**	**2 487**	**2 558**
Transport Assets		**–**	**–**	**–**	**–**	**(5 735)**	**–**	**6 500**	**4 240**	**4 494**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	2	**–**	**–**	**–**	**19 126**	**30 446**	**–**	**3 700**	**3 560**	**3 424**
Roads Infrastructure		–	–	–	1 150	450	–	2 500	2 000	2 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	2 000	5 700	–	–	–	–
Water Supply Infrastructure		–	–	–	2 500	150	–	–	–	–
Sanitation Infrastructure		–	–	–	–	100	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**–**	**–**	***5 650***	***6 400***	**–**	***2 500***	***2 000***	***2 000***
Community Facilities		–	–	–	–	200	–	200	500	300
Sport and Recreation Facilities		–	–	–	4 599	5 299	–	1 000	1 060	1 124
Community Assets		**–**	**–**	**–**	***4 599***	***5 499***	**–**	***1 200***	***1 560***	***1 424***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	9 940	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	***9 940***	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	(70)	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	***(70)***	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**8 877**	**8 677**	**–**	**–**	**–**	**–**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Total Upgrading of Existing Assets	6	**–**	**–**	**–**	**–**	**–**	**–**	**35 147**	**32 441**	**33 764**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	8 870	5 565	5 565
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	24 677	25 286	26 514
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**–**	**–**	**–**	**–**	**–**	***33 547***	***30 851***	***32 079***
Community Facilities		–	–	–	–	–	–	1 600	1 590	1 685
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	***1 600***	***1 590***	***1 685***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure	4									
Roads Infrastructure		–	–	–	1 150	450	–	2 500	2 000	2 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 534	6 688	7 516	6 350	8 100	–	12 870	5 565	5 565
Water Supply Infrastructure		30 002	20 124	30 170	3 500	7 171	–	1 500	–	–
Sanitation Infrastructure		70 539	43 371	57 225	24 610	24 410	–	26 477	25 763	27 019
Solid Waste Infrastructure		218	–	–	300	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***104 293***	***70 183***	***94 911***	***35 910***	***40 131***	**–**	***43 347***	***33 328***	***34 585***
Community Facilities		–	–	–	1 399	1 934	–	3 100	4 260	4 283
Sport and Recreation Facilities		–	–	–	4 599	3 859	–	1 250	1 272	1 348
Community Assets		**–**	**–**	**–**	***5 998***	***5 792***	**–**	***4 350***	***5 532***	***5 631***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	10 198	–	1 000	–	–
Investment properties		**–**	**–**	**–**	**–**	***10 198***	**–**	***1 000***	**–**	**–**
Operational Buildings		14 090	32 963	9 701	120	260	–	314	318	337
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***14 090***	***32 963***	***9 701***	***120***	***260***	**–**	***314***	***318***	***337***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**1 440**	**–**	**1 221**	**1 221**	**1 379**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		95	–	–	1 000	951	–	1 300	–	–
Intangible Assets		***95***	**–**	**–**	***1 000***	***951***	**–**	***1 300***	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**2 403**	**1 310**	**–**	**2 063**	**1 847**	**1 958**
Furniture and Office Equipment		**–**	**–**	**–**	**620**	**1 920**	**–**	**5 375**	**4 936**	**5 197**
Machinery and Equipment		**–**	**–**	**–**	**4 752**	**4 597**	**–**	**2 275**	**2 487**	**2 558**
Transport Assets		**–**	**–**	**–**	**8 877**	**2 942**	**–**	**6 500**	**4 240**	**4 494**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class		**118 477**	**103 146**	**104 613**	**59 680**	**69 542**	**–**	**67 745**	**53 910**	**56 139**

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure		1 010 650	821 117	788 856	1 142 865	1 142 165		859 170	861 805	864 585
Storm water Infrastructure						–		–	–	–
Electrical Infrastructure		189 735	160 087	163 043	161 181	158 881		173 081	188 047	203 837
Water Supply Infrastructure		314 566	263 735	284 665	294 421	298 542		300 042	301 623	303 291
Sanitation Infrastructure		398 117	443 993	441 231	429 121	428 461		456 689	418 917	379 214
Solid Waste Infrastructure		1 564	29 476	22 951		150		1 000	1 896	2 841
Rail Infrastructure						–		–	–	–
Coastal Infrastructure						–		–	–	–
Information and Communication Infrastructure						1 000		1 000	1 000	1 000
Infrastructure		***1 914 632***	***1 718 407***	***1 700 745***	***2 027 587***	***2 029 197***	**–**	***1 790 981***	***1 773 288***	***1 754 768***
Community Facilities		100 859			64 927	64 533		68 383	72 441	76 722
Sport and Recreation Facilities						50		1 250	2 515	3 849
Community Assets		***100 859***	**–**	**–**	***64 927***	***64 583***	**–**	***69 633***	***74 956***	***80 572***
Heritage Assets						–		–	–	–
Revenue Generating		61 824	285 199	285 199	84 431	84 431		84 431	84 431	84 431
Non-revenue Generating						–		–	–	–
Investment properties		***61 824***	***285 199***	***285 199***	***84 431***	***84 431***	**–**	***84 431***	***84 431***	***84 431***
Operational Buildings		520 461	309 642	309 931	452 048	453 114		453 638	454 190	454 773
Housing								–	–	–
Other Assets		***520 461***	***309 642***	***309 931***	***452 048***	***453 114***	**–**	***453 638***	***454 190***	***454 773***
Biological or Cultivated Assets								**2 804**	**5 760**	**8 878**
Servitudes								–	–	–
Licences and Rights		183	147	62	73	24		1 024	2 078	3 190
Intangible Assets		***183***	***147***	***62***	***73***	***24***	**–**	***1 024***	***2 078***	***3 190***
Computer Equipment					**348**	**716**		**3 300**	**6 022**	**8 895**
Furniture and Office Equipment					**2 987**	**4 952**		**10 807**	**16 978**	**23 488**
Machinery and Equipment					**8 638**	**9 800**		**12 300**	**14 935**	**17 715**
Transport Assets					**5 996**	**9 971**		**13 971**	**18 187**	**22 635**
Libraries								**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals								**–**	**–**	**–**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 597 959**	**2 313 396**	**2 295 938**	**2 647 036**	**2 656 790**	**–**	**2 442 890**	**2 450 825**	**2 459 344**
EXPENDITURE OTHER ITEMS										
Depreciation	7	84 722	63 847	71 047	83 730	83 730	–	75 357	79 426	83 795
Repairs and Maintenance by Asset Class	3	**26 610**	**29 616**	**34 087**	**42 083**	**31 796**	**–**	**37 066**	**39 067**	**41 216**
Roads Infrastructure		4 140	4 634	5 038	10 175	4 889	–	9 815	10 345	10 914
Storm water Infrastructure		–	–	–	266	1 930	–	830	875	923
Electrical Infrastructure		4 097	4 508	7 437	7 298	6 443	–	5 795	6 108	6 444
Water Supply Infrastructure		4 544	4 692	3 069	4 021	4 062	–	3 714	3 915	4 130
Sanitation Infrastructure		3 523	4 797	3 162	3 830	3 117	–	3 956	4 170	4 399
Solid Waste Infrastructure		234	576	3 114	1 004	–	–	2 400	2 530	2 669
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***16 538***	***19 207***	***21 820***	***26 594***	***20 441***	**–**	***26 510***	***27 942***	***29 479***
Community Facilities		98	1 080	–	3 940	1 378	–	985	1 038	1 095
Sport and Recreation Facilities		–	–	–	200	200	–	200	211	222
Community Assets		***98***	***1 080***	**–**	***4 140***	***1 578***	**–**	***1 185***	***1 249***	***1 317***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		9 974	9 329	12 268	1 456	842	–	1 834	1 933	2 040
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***9 974***	***9 329***	***12 268***	***1 456***	***842***	**–**	***1 834***	***1 933***	***2 040***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**335**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**974**	**–**	**–**	**403**	**425**	**448**
Transport Assets		**–**	**–**	**–**	**8 920**	**8 600**	**–**	**7 134**	**7 519**	**7 932**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS		**111 331**	**93 463**	**105 135**	**125 814**	**115 526**	**–**	**112 423**	**118 494**	**125 011**
Renewal and upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*32.0%*	*43.8%*	*0.0%*	*57.3%*	*66.8%*	*66.2%*
Renewal and upgrading of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*22.8%*	*36.4%*	*0.0%*	*51.6%*	*45.3%*	*44.4%*
R&M as a % of PPE		*1.1%*	*1.5%*	*1.7%*	*1.6%*	*1.2%*	*0.0%*	*1.7%*	*1.8%*	*1.9%*
Renewal and upgrading and R&M as a % of PPE		*1.0%*	*1.0%*	*1.0%*	*2.0%*	*2.0%*	*0.0%*	*3.0%*	*3.0%*	*3.0%*

EC108 Kouga - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–
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	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	8 613	8 613	–	9 202	9 832	10 504
Electricity - prepaid (min.service level)		–	–	–	13 169	13 169	–	14 070	15 032	16 060
Minimum Service Level and Above sub-total		–	–	–	21 782	21 782	–	23 272	24 864	26 564
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	**21 782**	**21 782**	–	**23 272**	**24 864**	**26 564**
Refuse:										
Removed at least once a week		–	–	–	–	–	–	28 652	30 244	31 944
Minimum Service Level and Above sub-total		–	–	–	–	–	–	28 652	30 244	31 944
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	5	–	–	–	–	–	–	**28 652**	**30 244**	**31 944**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	8 000	8 000	–	8 000	8 000	8 000
Sanitation (free minimum level service)		–	–	–	8 000	8 000	–	8 000	8 000	8 000
Electricity/other energy (50kwh per household per month)		–	–	–	8 000	8 000	–	7 000	7 000	7 000
Refuse (removed at least once a week)		–	–	–	8 000	8 000	–	8 000	8 000	8 000
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	15 221	15 221	–	5 668	6 008	6 368
Sanitation (free sanitation service to **indigent households**)		–	–	–	8 049	8 049	–	30 054	31 857	33 768
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	4 585	4 585	–	3 541	3 753	3 978
Refuse (removed once a week **for indigent households**)		–	–	–	17 101	17 101	–	15 344	16 264	17 240
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	**44 955**	**44 955**	–	**54 606**	**57 882**	**61 355**
Highest level of free service provided per household										
Property rates (R value threshold)					1 443	1 443		780	839	901
Water (kilolitres per household per month)					12	12		12	12	12
Sanitation (kilolitres per household per month)					12	12		12	12	12
Sanitation (Rand per household per month)					105	105		313	341	372
Electricity (kwh per household per month)					50	50		50	50	50
Refuse (average litres per week)					371	371		371	371	371
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)**		–	–	–	2 339	–	–	85	85	85
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	2 834	3 004	3 184
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	**2 339**	–	–	**2 919**	**3 089**	**3 269**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		128 580	135 339	148 075	162 904	160 565			176 851	190 109	204 360
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***					2 339				85	85	85
Net Property Rates		**128 580**	**135 339**	**148 075**	**160 565**	**160 565**	**–**	**–**	**176 766**	**190 024**	**204 275**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		215 208	234 162	241 234	234 990	234 990			250 705	269 628	289 980
less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***											
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	4 585	4 585	–		3 541	3 753	3 978
Net Service charges - electricity revenue		**215 208**	**234 162**	**241 234**	**230 405**	**230 405**	**–**	**–**	**247 165**	**265 875**	**286 002**
Service charges - water revenue	6										
Total Service charges - water revenue		**32 912**	**37 380**	**39 608**	**74 092**	**74 092**			**76 204**	**77 459**	**78 752**
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***									2 834	3 004	3 184
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	15 221	15 221	–		5 668	6 008	6 368
Net Service charges - water revenue		**32 912**	**37 380**	**39 608**	**58 871**	**58 871**	**–**	**–**	**67 702**	**68 447**	**69 200**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		**37 326**	**40 541**	**41 828**	**48 671**	**48 671**			**71 712**	**77 264**	**83 262**
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***											
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	8 049	8 049	–		30 054	31 857	33 768
Net Service charges - sanitation revenue		**37 326**	**40 541**	**41 828**	**40 622**	**40 622**	**–**	**–**	**41 658**	**45 407**	**49 494**
Service charges - refuse revenue	6										
Total refuse removal revenue		45 875	48 735	53 036	44 513	57 295			58 915	63 050	67 481
Total landfill revenue						–					
less Revenue Foregone ***(in excess of one removal a week to indigent households)***											
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	17 101	17 101	–		15 344	16 264	17 240
Net Service charges - refuse revenue		**45 875**	**48 735**	**53 036**	**27 412**	**40 195**	**–**	**–**	**43 571**	**46 785**	**50 241**
Other Revenue by source											
Fuel Levy					110	110					
Other Revenue		19 834	10 801	12 570	581	581			7 917	8 345	8 804
					545	545					
					58	58					
					1 321	5 184					
					286	286					
					2 541	2 541					
					203	203					
					337	337					
					501	501					
						–					
	3					–					
Total 'Other' Revenue	1	**19 834**	**10 801**	**12 570**	**6 484**	**10 347**	**–**	**–**	**7 917**	**8 345**	**8 804**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	212 826	228 747	228 043	160 893	153 915			175 602	185 084	195 264
Pension and UIF Contributions					26 249	26 249			26 468	27 898	29 432
Medical Aid Contributions					15 143	15 143			14 420	15 199	16 034
Overtime					10 375	10 375			24 068	25 368	26 763
Performance Bonus					2 143	2 143			99	104	110
Motor Vehicle Allowance					7 957	7 957			9 743	10 269	10 834
Cellphone Allowance					10	10			21	23	24
Housing Allowances					2 301	2 301			3 705	3 905	4 119
Other benefits and allowances					29 253	29 253			15 080	15 894	16 768
Payments in lieu of leave					887	887			2 376	2 504	2 642
Long service awards					812	812			1 221	1 287	1 358
Post-retirement benefit obligations	4				–	–			–	–	–
sub-total	5	**212 826**	**228 747**	**228 043**	**256 022**	**249 044**	**–**	**–**	**272 802**	**287 534**	**303 348**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**212 826**	**228 747**	**228 043**	**256 022**	**249 044**	**–**	**–**	**272 802**	**287 534**	**303 348**
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		84 722	63 847	71 047	83 730	83 730			75 357	79 426	83 795
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	**84 722**	**63 847**	**71 047**	**83 730**	**83 730**	**–**	**–**	**75 357**	**79 426**	**83 795**
Bulk purchases											
Electricity Bulk Purchases		183 153	204 009	220 618	187 239	187 239			200 945	211 796	223 445
Water Bulk Purchases					38 384	38 384			40 530	42 719	45 069
Total bulk purchases	1	**183 153**	**204 009**	**220 618**	**225 623**	**225 623**	**–**	**–**	**241 476**	**254 515**	**268 514**
Transfers and grants											
Cash transfers and grants		–	196	1 080	1 580	30	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**–**	**196**	**1 080**	**1 580**	**30**	**–**	**–**	**–**	**–**	**–**
Contracted services											
List services provided by contract			10 799	13 293		–			45 111	47 547	50 162
					8 139	8 139					
					8 896	8 896					
					24 716	25 936					
sub-total	1	**–**	**10 799**	**13 293**	**41 751**	**42 971**	**–**	**–**	**45 111**	**47 547**	**50 162**
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		**–**	**10 799**	**13 293**	**41 751**	**42 971**	**–**	**–**	**45 111**	**47 547**	**50 162**
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3										
List Other Expenditure by Type		79 600	39 909	51 086							
					71 162	60 742			76 346	80 469	84 895
Total 'Other' Expenditure	1	**79 600**	**39 909**	**51 086**	**71 162**	**60 742**	**–**	**–**	**76 346**	**80 469**	**84 895**

by Expenditure Item	8										
Employee related costs						–					
Other materials					24 282	24 282					
Contracted Services						–					
Other Expenditure					17 801	17 801			37 066	39 067	41 216
Total Repairs and Maintenance Expenditure	9	–	–	–	42 083	42 083	–	–	37 066	39 067	41 216

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

Description R thousand	Ref 1	Vote 1 - Executive & Council	Vote 2 - Financial Services	Vote 3 - Corporate Services	Vote 4 - Planning & Development Tourism	Vote 5 - Infrastructure and Engineering	Vote 6 - Community Services	Vote 7 - NAME OF VOTE 7	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
Revenue By Source																	
Property rates		–	176 766	–	–	–	–										**176 766**
Service charges - electricity revenue		–	–	–	–	247 165	–										**247 165**
Service charges - water revenue		–	–	–	–	67 702	–										**67 702**
Service charges - sanitation revenue		–	–	–	–	41 658	–										**41 658**
Service charges - refuse revenue		–	–	–	–	–	43 571										**43 571**
Service charges - other		–	–	–	–	–	–										**–**
Rental of facilities and equipment		–	(0)	–	–	1 879	1										**1 881**
Interest earned - external investments		–	7 561	–	–	–	–										**7 561**
Interest earned - outstanding debtors		–	8 849	–	–	4 685	1 452										**14 986**
Dividends received		–	–	–	–	–	–										**–**
Fines, penalties and forfeits		–	–	–	608	–	3 622										**4 230**
Licences and permits		–	–	–	–	–	16 661										**16 661**
Agency services		–	–	–	–	–	–										**–**
Other revenue		–	2 600	26	2 262	3	3 027										**7 917**
Transfers and subsidies		–	114 921	–	445	2 572	5 680										**123 618**
Gains on disposal of PPE		–	–	–	–	–	–										**–**
Total Revenue (excluding capital transfers and contributio		**–**	**310 697**	**26**	**3 316**	**365 664**	**74 014**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**753 717**
Expenditure By Type																	
Employee related costs		8 726	35 173	26 284	15 515	69 409	117 696										**272 802**
Remuneration of councillors		12 784	–	–	–	–	–										**12 784**
Debt impairment		–	12 374	–	–	24 957	4 099										**41 429**
Depreciation & asset impairment		–	7 598	–	–	67 566	193										**75 357**
Finance charges		–	–	–	–	–	3 021										**3 021**
Bulk purchases		–	–	–	–	241 476	–										**241 476**
Other materials		115	561	389	341	19 235	7 816										**28 458**
Contracted services		2 376	4 965	3 855	4 751	16 466	12 698										**45 111**
Transfers and subsidies		–	–	–	–	–	–										**–**
Other expenditure		9 403	18 727	18 808	1 701	16 412	11 296										**76 346**
Loss on disposal of PPE		–	–	–	–	–	–										**–**
Total Expenditure		**33 404**	**79 397**	**49 336**	**22 307**	**455 521**	**156 819**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**796 785**
Surplus/(Deficit)		**(33 404)**	**231 300**	**(49 310)**	**(18 992)**	**(89 856)**	**(82 805)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(43 068)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		**–**	**–**	**–**	**–**	**39 827**	**–**										**39 827**
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)																	**–**
Transfers and subsidies - capital (in-kind - all)																	**–**
Surplus/(Deficit) after capital transfers & contributions		**(33 404)**	**231 300**	**(49 310)**	**(18 992)**	**(50 029)**	**(82 805)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(3 241)**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Call investment deposits											
Call deposits		39 682	75 798	78 567	42 010	53 757			48 205	73 406	114 595
Other current investments						–					
Total Call investment deposits	2	**39 682**	**75 798**	**78 567**	**42 010**	**53 757**	**–**	**–**	**48 205**	**73 406**	**114 595**
Consumer debtors											
Consumer debtors		43 579	48 616	42 559	110 426	110 426			219 043	230 871	243 569
Less: Provision for debt impairment					(55 213)	(55 213)			(176 484)	(186 014)	(196 245)
Total Consumer debtors	2	**43 579**	**48 616**	**42 559**	**55 213**	**55 213**	**–**	**–**	**42 559**	**44 857**	**47 324**
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision						55 213					
Bad debts written off											
Balance at end of year		**–**	**–**	**–**	**–**	**55 213**	**–**	**–**	**–**	**–**	**–**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 511 587	2 028 050	2 010 676	2 562 532	2 572 286			2 010 676	2 010 676	2 010 676
Leases recognised as PPE	3								71 595	75 461	79 611
Less: Accumulated depreciation									(75 357)	(79 426)	(83 795)
Total Property, plant and equipment (PPE)	2	**2 511 587**	**2 028 050**	**2 010 676**	**2 562 532**	**2 572 286**	**–**	**–**	**2 157 628**	**2 165 564**	**2 174 082**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		10 870	7 736	8 600	6 443	6 443			13 247	8 952	9 444
Total Current liabilities - Borrowing		**10 870**	**7 736**	**8 600**	**6 443**	**6 443**	**–**	**–**	**13 247**	**8 952**	**9 444**
Trade and other payables											
Trade and other creditors		129 969	154 617	138 260	106 811	106 811			87 054	89 908	92 918
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	**129 969**	**154 617**	**138 260**	**106 811**	**106 811**	**–**	**–**	**87 054**	**89 908**	**92 918**
Non current liabilities - Borrowing											
Borrowing	4	49 637	37 504	32 567	30 269	30 269			23 112	15 090	6 128
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		**49 637**	**37 504**	**32 567**	**30 269**	**30 269**	**–**	**–**	**23 112**	**15 090**	**6 128**
Provisions - non-current											
Retirement benefits					73 447	73 447			93 863	95 283	96 702
List other major provision items											
Refuse landfill site rehabilitation		111 155	149 927	154 910	45 223	45 223			66 269	70 072	73 875
Other											
Total Provisions - non-current		**111 155**	**149 927**	**154 910**	**118 670**	**118 670**	**–**	**–**	**160 132**	**165 355**	**170 577**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance					2 516 557	2 523 927			2 260 894	2 291 660	2 332 812
GRAP adjustments											
Restated balance		–	–	–	2 516 557	2 523 927	–	–	2 260 894	2 291 660	2 332 812
Surplus/(Deficit)		75 851	46 478	4 503	(25 843)	(30 735)	–	–	(3 241)	8 584	24 543
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	**75 851**	**46 478**	**4 503**	**2 490 714**	**2 493 192**	**–**	**–**	**2 257 653**	**2 300 244**	**2 357 355**
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**75 851**	**46 478**	**4 503**	**2 490 714**	**2 493 192**	**–**	**–**	**2 257 653**	**2 300 244**	**2 357 355**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

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

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Basic Service Delivery and Infrastructure Development	Basic Service Delivery and Infrastructure Development									462 953	491 350	523 043
Good Governance and Public Participation	Good Governance									26	27	29
Local Economic Development	Local Economic Development									445		
Municipal Financial Viability & Transformation	Municipal Financial Viability									310 697	336 174	365 036
Municipal Transformation and Organizational Development	Municipal Transformation and Organizational Development											
Spacial Rationale and Enviromental Management	Spacial Rationale and Enviromental Management									19 423	20 458	21 558
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	–	–	–	**793 544**	**848 009**	**909 666**

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

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Basic Service Delivery and Infrastructure Development	Basic Service Delivery and Infrastructure Development									598 791	630 480	664 419
Good Governance and Public Participation	Good Governance									72 680	76 605	80 818
Local Economic Development	Local Economic Development									8 858	9 337	9 850
Municipal Financial Viability & Transformation	Municipal Financial Viability									83 023	87 766	92 859
Municipal Transformation and Organizational Development	Municipal Transformation and Organizational Development									8 503	8 962	9 455
Spacial Rationale and Enviromental Management	Spacial Rationale and Enviromental Management									24 930	26 276	27 721
Allocations to other priorities												
Total Expenditure			1	–	–	–	–	–	–	**796 785**	**839 425**	**885 123**

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

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Basic Service Delivery and Infrastructure Development	Basic Service Delivery and Infrastructure Development	A								56 845	45 395	47 077
Good Governance and Public Participation	Good Governance	B								2 540	3 000	3 180
Local Economic Development	Local Economic Development	C								2 311	2 360	2 587
Municipal Financial Viability & Transformation	Municipal Financial Viability	D								1 520	2 220	2 353
Municipal Transformation and Organizational Development	Municipal Transformation and Organizational Development	E								629	135	143
Spacial Rationale and Enviromental Management	Spacial Rationale and Enviromental Management	F								3 900	800	800
Spatial Rationale	Spatial Rationale	G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	–	–	–	**67 745**	**53 910**	**56 139**

EC108 Kouga - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.6%	5.0%	4.4%	1.4%	1.4%	0.0%	0.0%	2.0%	1.3%	1.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.1%	6.2%	5.6%	1.8%	1.8%	0.0%	0.0%	2.6%	1.7%	1.5%
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	0.7	0.9	1.0	1.0	0.9	–	–	1.0	1.2	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.9	1.0	1.0	0.9	–	–	1.0	1.2	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.4	0.5	0.4	0.4	–	–	0.4	0.6	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		93.6%	97.8%	98.7%	94.0%	90.3%	0.0%	0.0%	93.0%	93.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		93.6%	97.8%	98.7%	94.0%	90.3%	0.0%	0.0%	93.0%	93.0%	93.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.4%	13.0%	13.3%	11.8%	12.2%	0.0%	0.0%	9.8%	9.7%	9.5%
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		327.5%	196.8%	164.1%	178.0%	178.8%	0.0%	0.0%	162.5%	110.2%	73.0%
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)	33.7%	36.0%	35.6%	37.4%	36.1%	0.0%	0.0%	36.2%	35.7%	35.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	37.9%	0.0%		37.9%	37.3%	36.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.2%	4.7%	5.3%	6.1%	4.6%	0.0%		4.9%	4.8%	4.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.6%	11.5%	13.5%	12.8%	12.7%	0.0%	0.0%	10.4%	10.1%	9.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	16.2	18.6	23.6	25.0	25.0	25.0	–	19.9	20.2	21.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.7%	17.8%	17.5%	15.2%	15.8%	0.0%	0.0%	12.7%	12.6%	12.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.0	1.8	1.7	1.1	1.1	–	–	0.9	1.3	1.9

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	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 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.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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	–	–	–	–	–	–	–	–	–
		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	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)	–	–	–	8 613	8 613	–	9 202	9 832	10 504
		Electricity - prepaid (min.service level)	–	–	–	13 169	13 169	–	14 070	15 032	16 060
		Minimum Service Level and Above sub-total	–	–	–	21 782	21 782	–	23 272	24 864	26 564
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	21 782	21 782	–	23 272	24 864	26 564
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	28 652	30 244	31 944
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	28 652	30 244	31 944
		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	–	–	–	–	–	–	28 652	30 244	31 944

Municipal in-house services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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	–	–	–	–	–	–	–	–	–
		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	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)				8 613	8 613		9 202	9 832	10 504
		Electricity - prepaid (min.service level)				13 169	13 169		14 070	15 032	16 060
		Minimum Service Level and Above sub-total	–	–	–	21 782	21 782	–	23 272	24 864	26 564
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	21 782	21 782	–	23 272	24 864	26 564
		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	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Name of municipal entity		**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	–	–	–	–	–	–	–	–	–
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							28 652	30 244	31 944
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	28 652	30 244	31 944
		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	–	–	–	–	–	–	28 652	30 244	31 944

Services provided by 'external mechanisms'	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21

Electricity	Ref.	***Location of households for each type of FBS***										
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**				4 584 600	4 584 600		3 540 600	3 753 036	3 978 218
		Number of HH receiving this type of FBS				8 000	8 000		7 000	7 000	7 000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		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 Rands)**				15 220 500	15 220 500		5 667 840	6 007 910	6 368 385
		Number of HH receiving this type of FBS				8 000	8 000		8 000	8 000	8 000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		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)**				8 048 682	8 048 682		30 053 760	31 856 986	33 768 405
		Number of HH receiving this type of FBS				8 000	8 000		8 000	8 000	8 000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		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)**				17 100 875	17 100 875		15 343 680	16 264 301	17 240 159
		Number of HH receiving this type of FBS				8 000	8 000		8 000	8 000	8 000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		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	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	39 682	78 573	84 254	60 014	59 729	–	–	53 561	81 562	127 327
Cash + investments at the yr end less applications - R'000	18(1)b	2	(11 746)	2 813	27 295	26 127	25 691	–	–	30 974	59 213	105 217
Cash year end/monthly employee/supplier payments	18(1)b	3	1.0	1.8	1.7	1.1	1.1	–	–	0.9	1.3	1.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	75 851	46 478	4 503	(25 843)	(30 735)	–	–	(3 241)	8 584	24 543
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.5%	(0.9%)	3.3%	(6.0%)	(106.0%)	(6.0%)	2.7%	0.9%	0.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	92.5%	95.5%	95.5%	92.8%	89.1%	0.0%	0.0%	91.1%	91.1%	91.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.4%	4.9%	5.1%	6.0%	9.4%	0.0%	0.0%	7.2%	7.2%	7.2%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	106.3%	49.8%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	103.2%	103.3%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(2.8%)	3.2%	(4.9%)	4.0%	(100.0%)	0.0%	(12.3%)	5.4%	5.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(1.8%)	(61.4%)	132.2%	0.0%	(100.0%)	0.0%	(56.9%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.1%	1.5%	1.7%	1.6%	1.2%	0.0%	0.0%	1.7%	1.8%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	32.0%	43.8%	0.0%	0.0%	5.5%	6.6%	6.1%

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			7.5%	5.1%	9.3%	0.0%	(100.0%)	0.0%	8.7%	6.9%	6.9%
% incr Property Tax	18(1)a			5.3%	9.4%	8.4%	0.0%	(100.0%)	0.0%	10.1%	7.5%	7.5%
% incr Service charges - electricity revenue	18(1)a			8.8%	3.0%	(4.5%)	0.0%	(100.0%)	0.0%	7.3%	7.6%	7.6%
% incr Service charges - water revenue	18(1)a			13.6%	6.0%	48.6%	0.0%	(100.0%)	0.0%	15.0%	1.1%	1.1%
% incr Service charges - sanitation revenue	18(1)a			8.6%	3.2%	(2.9%)	0.0%	(100.0%)	0.0%	2.5%	9.0%	9.0%
% incr Service charges - refuse revenue	18(1)a			6.2%	8.8%	(48.3%)	46.6%	(100.0%)	0.0%	8.4%	7.4%	7.4%
% incr in Service charges - other	18(1)a			13.2%	11.8%	(133.4%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		429 632	461 885	485 458	530 659	530 659	–	–	576 863	616 539	659 212
Service charges			429 632	461 885	485 458	530 659	530 659	–	–	576 863	616 539	659 212
Property rates			128 580	135 339	148 075	160 565	160 565	–	–	176 766	190 024	204 275
Service charges - electricity revenue			215 208	234 162	241 234	230 405	230 405	–	–	247 165	265 875	286 002
Service charges - water revenue			32 912	37 380	39 608	58 871	58 871	–	–	67 702	68 447	69 200
Service charges - sanitation revenue			37 326	40 541	41 828	40 622	40 622	–	–	41 658	45 407	49 494
Service charges - refuse removal			45 875	48 735	53 036	27 412	40 195	–	–	43 571	46 785	50 241
Service charges - other			(30 269)	(34 273)	(38 322)	12 782	–	–	–	–	–	–
Rental of facilities and equipment			1 395	744	1 506	1 309	1 774	–	–	1 881	1 982	2 091
Capital expenditure excluding capital grant funding			8 422	68 458	61 358	24 219	32 977	–	–	33 063	22 047	22 938
Cash receipts from ratepayers	18(1)a		429 998	470 483	501 690	522 306	505 779	–	–	567 171	605 727	647 192
Ratepayer & Other revenue	18(1)a		464 889	492 601	525 107	562 925	567 957	–	–	622 538	664 680	710 001
Change in consumer debtors (current and non-current)			13 064	(2 356)	2 533	(4 055)	(830)	(85 099)	(85 099)	(7 233)	3 982	4 275
Operating and Capital Grant Revenue	18(1)a		204 611	168 177	144 305	148 879	149 324	–	–	163 445	175 360	191 257
Capital expenditure - total	20(1)(vi)		118 477	103 146	104 613	59 680	69 434	–	–	67 745	53 910	56 139
Capital expenditure - renewal	20(1)(vi)		–	–	–	19 126	30 446	–		3 700	3 560	3 424
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										117 493	127 703	141 291
DoRA capital grants total MFY										39 827	36 582	38 117
Provincial operating grants										2 050	2 050	2 050
Provincial capital grants												
District Municipality grants										4 075	3 630	3 630
Total gazetted/advised national, provincial and district grants										163 445	169 965	185 088
Average annual collection rate (arrears inclusive)												

DoRA operating												
Local Government Equitable Share										113 151	124 344	137 852
Finance Management										1 770	1 770	1 770
MIG - Administration Fees										1 559	1 589	1 669
EPWP Incentive										1 013		
										117 493	**127 703**	**141 291**
DoRA capital												
Municipal Infrastructure Grant (MIG)										29 627	30 182	31 717
Intergrated National Electrification Programme										10 200	6 400	6 400
										39 827	**36 582**	**38 117**
Trend												
Change in consumer debtors (current and non-current)			13 064	(2 356)	2 533	(85 099)	(7 233)	3 982	4 275	–	–	–
Total Operating Revenue			631 990	635 036	639 862	684 339	689 026	–	–	753 717	806 032	865 380
Total Operating Expenditure			596 216	619 358	672 685	744 842	755 421	–	–	796 785	839 425	885 123
Operating Performance Surplus/(Deficit)			35 774	15 678	(32 823)	(60 503)	(66 395)	–	–	(43 068)	(33 393)	(19 743)
Cash and Cash Equivalents (30 June 2012)										53 561		
Revenue												
% Increase in Total Operating Revenue				0.5%	0.8%	7.0%	0.7%	(100.0%)	0.0%	9.4%	6.9%	7.4%
% Increase in Property Rates Revenue				5.3%	9.4%	8.4%	0.0%	(100.0%)	0.0%	10.1%	7.5%	7.5%
% Increase in Electricity Revenue				8.8%	3.0%	(4.5%)	0.0%	(100.0%)	0.0%	7.3%	7.6%	7.6%
% Increase in Property Rates & Services Charges				7.5%	5.1%	9.3%	0.0%	(100.0%)	0.0%	8.7%	6.9%	6.9%
Expenditure												
% Increase in Total Operating Expenditure				3.9%	8.6%	10.7%	1.4%	(100.0%)	0.0%	5.5%	5.4%	5.4%
% Increase in Employee Costs				7.5%	(0.3%)	12.3%	(2.7%)	(100.0%)	0.0%	9.5%	5.4%	5.5%
% Increase in Electricity Bulk Purchases				11.4%	8.1%	(15.1%)	0.0%	(100.0%)	0.0%	7.3%	5.4%	5.5%
Average Cost Per Budgeted Employee Position (Remuneration)					296931.1875	302268.9998				317951.6244		
Average Cost Per Councillor (Remuneration)					382800.4483	404316.8882				440821.7979		
R&M % of PPE			1.1%	1.5%	1.7%	1.6%	1.2%	0.0%		1.7%	1.8%	1.9%
Asset Renewal and R&M as a % of PPE			1.0%	1.0%	1.0%	2.0%	2.0%	0.0%		3.0%	3.0%	3.0%
Debt Impairment % of Total Billable Revenue			4.4%	4.9%	5.1%	6.0%	9.4%	0.0%	0.0%	7.2%	7.2%	7.2%
Capital Revenue												
Internally Funded & Other (R'000)			8 422	68 458	61 358	24 219	32 977	–	–	33 063	22 047	22 938
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			110 055	34 688	43 255	35 460	36 456	–	–	34 682	31 864	33 201
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	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			92.9%	33.6%	41.3%	59.4%	52.5%	0.0%	0.0%	51.2%	59.1%	59.1%
Capital Expenditure												
Total Capital Programme (R'000)			118 477	103 146	104 613	59 680	69 434	–	–	67 745	53 910	56 139
Asset Renewal			–	–	–	19 126	30 446	–	–	3 700	3 560	3 424
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	32.0%	43.8%	0.0%	0.0%	5.5%	6.6%	6.1%
Cash												
Cash Receipts % of Rate Payer & Other			92.5%	95.5%	95.5%	92.8%	89.1%	0.0%	0.0%	91.1%	91.1%	91.2%
Cash Coverage Ratio			0	0	0	0	0	–	–	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			5.6%	5.0%	4.4%	1.4%	1.4%	0.0%	0.0%	2.0%	1.3%	1.2%
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)			(11 746)	2 813	27 295	26 127	25 691	–	–	30 974	59 213	105 217
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	43.8%	43.8%	0.0%		48.3%	46.6%	44.5%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.4%	0.0%	0.0%		0.5%	0.5%	0.5%
High Level Outcome of Funding Compliance												
Total Operating Revenue			631 990	635 036	639 862	684 339	689 026	–	–	753 717	806 032	865 380
Total Operating Expenditure			596 216	619 358	672 685	744 842	755 421	–	–	796 785	839 425	885 123
Surplus/(Deficit) Budgeted Operating Statement			35 774	15 678	(32 823)	(60 503)	(66 395)	–	–	(43 068)	(33 393)	(19 743)
Surplus/(Deficit) Considering Reserves and Cash Backing			(11 746)	2 813	27 295	26 127	25 691	–	–	30 974	59 213	105 217
MTREF Funded (1) / Unfunded (0)		15	0	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓

EC108 Kouga - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:										
Financial year valuation used					**2013**			**2018**		
Municipal by-laws s6 in place? (Y/N)	2				Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)					Yes			Yes		
Municipal partnership s38 used? (Y/N)					N			No		
No. of assistant valuers (FTE)	3				1			1		
No. of data collectors (FTE)	3				13			13		
No. of internal valuers (FTE)	3				–			–		
No. of external valuers (FTE)	3				1			1		
No. of additional valuers (FTE)	4				–			–		
Valuation appeal board established? (Y/N)					Yes			Yes		
Implementation time of new valuation roll (mths)					48			60		
No. of properties	5									
No. of sectional title values	5				35 520	35 520	35 520	35 492		
No. of unreasonably difficult properties s7(2)					3 662	3 662	3 662	4 128		
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers					1 394	1 394	1 394	327		
No. of appeals by rate payers					399	399	399	–		
No. of successful objections	8				972	972	972	–		
No. of successful objections > 10%	8				401	401	401	–		
Supplementary valuation					5	5	5	2		
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5				26 864	26 864	26 864	27 347	27 347	27 347
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)					Yes			Yes		
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)					Yes			Yes		
Special rating area used? (Y/N)								Yes		
Phasing-in properties s21 (number)					0			0		
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6				178 432	178 432	178 432			
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					2 333	2 333	2 333			
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)					13 657	13 657	13 657			
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	**15 990**	**15 990**	**15 990**	–	–	–

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 2017/18																	
Valuation:																	
No. of properties		15 892	88	1 239	2 591	459	3 946	269	3 107	7 262	5	–	477	8	2	169	–
No. of sectional title property values		2 744		364					548				28				
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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)**		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
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)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)		247							54	117							
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2									664							
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0,007200	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	0.007500	
Rate revenue budget (R '000)		121 685	1 321	16 957	7 563	3 621	4 202	142	18 149	3 062	101	–		96	4	1 530	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)										2 333							
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)		2 827			107		4 202	106	4 684		101			96	4	1 530	
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 2018/19																	
Valuation:																	
No. of properties		13 645	87	1 232	2 687	518	4 017	269	3 006	7 666	4		9	9	2	470	
No. of sectional title property values		2 811		379					551								
No. of unreasonably difficult properties s7(2)		–															
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Supplementary valuation (Rm)		65	–	4	19	–	10	0	–	–	–	–	–	–	–	1	–
No. of valuation roll amendments		–															
No. of objections by rate-payers		290			36												
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)**		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
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)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	Yes	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)		247							53	115							
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2									652							
Total valuation reductions:																	
Total value used for rating (Rm)	6	7 026	216	2 519	3 708	492	65	18	2 699	268	5		12	13	1	186	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	**7 026**															
Rating:																	
Average rate	3	0.007800	0.008100	0.008100	0.002000	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	
Rate revenue budget (R '000)		138 216	1 205	16 570	8 334	9 788	4 517	212	16 242	2 522	1 020		108	103	4	1 645	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)		8 189															
Rebates, exemptions - indigent (R'000)										3 591							
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)		14 549				2 111	4 517	114	4 103		1 020		108	103	4	1 645	
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	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates *(rate in the Rand)*	1								
Residential properties						0.0072	0.0078	0.0084	0.0090
Residential properties - vacant land						0.0072	0.0078	0.0084	0.0090
Formal/informal settlements						-	-	-	-
Small holdings						0.0018	0.0020	0.0022	0.0023
Farm properties - used						0.0018	0.0020	0.0022	0.0023
Farm properties - not used							-	-	-
Industrial properties						0.0075	0.0081	0.0087	0.0093
Business and commercial properties						0.0075	0.0081	0.0087	0.0093
Communal land - residential						0.0072	0.0078	0.0084	0.0090
Communal land - small holdings						0.0018	0.0020	0.0022	0.0023
Communal land - farm property						0.0018	0.0020	0.0022	0.0023
Communal land - business and commercial						0.0075	0.0081	0.0087	0.0093
Communal land - other						-	-	-	-
State-owned properties						0.0072	0.0078	0.0084	0.0090
Municipal properties						0.0072	0.0078	0.0084	0.0090
Public service infrastructure						0.0072	0.0078	0.0084	0.0090
Privately owned towns serviced by the owner						0.0072	0.0078	0.0084	0.0090
State trust land						0.0072	0.0078	0.0084	0.0090
Restitution and redistribution properties						0.0072	0.0078	0.0084	0.0090
Protected areas						-	-	-	-
National monuments properties						-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption						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)*						94	105	111	118
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)				9	10	10	11
Water usage - Block 2 (c/kl)		(fill in thresholds)				9	10	11	12
Water usage - Block 3 (c/kl)		(fill in thresholds)				11	13	13	14
Water usage - Block 4 (c/kl)		(fill in thresholds)				18	20	22	23
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*						181	198	210	222
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)				12	12	12	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)*						180	193	204	216
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)				1	1	1	1
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)				1	2	2	2
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)				2	2	2	2
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee						148	160	169	180
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	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]						148	160	169	180
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)				94	105	111	111
		(fill in thresholds)				9	10	10	11 108
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)				181	198	210	222
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)				180	193	204	216
		(fill in thresholds)				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)							

EC108 Kouga - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates					4 932.00	4 932.00	4 932.00		5 343.00	5 743.73	6 174.50
Electricity: Basic levy					180.00	180.00	180.00		192.60	207.05	222.57
Electricity: Consumption					1 452.00	1 452.00	1 452.00		1 553.75	1 670.28	1 795.55
Water: Basic levy					94.23	94.23	94.23		104.59	112.43	120.87
Water: Consumption					283.82	283.82	283.82		315.05	338.68	364.08
Sanitation					412.14	412.14	412.14		449.21	482.90	519.12
Refuse removal					147.99	147.99	147.99		159.83	171.82	184.70
Other					37.45	37.45	37.45		39.70	42.68	45.88
sub-total		–	–	–	**7 539.63**	**7 539.63**	**7 539.63**	**8.2%**	**8 157.73**	**8 769.56**	**9 427.28**
VAT on Services					391.14	391.14	391.14		422.21	453.88	487.92
Total large household bill:		–	–	–	**7 930.77**	**7 930.77**	**7 930.77**	**8.2%**	**8 579.94**	**9 223.43**	**9 915.19**
% increase/-decrease			–	–	–	–	–		**8.2%**	**7.5%**	**7.5%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates					3 492.00	3 492.00	3 492.00		3 783.00	4 066.73	4 371.73
Electricity: Basic levy					180.00	180.00	180.00		192.60	207.05	222.57
Electricity: Consumption					568.60	568.60	568.60		608.25	653.87	702.91
Water: Basic levy					94.23	94.23	94.23		104.59	112.43	120.87
Water: Consumption					227.47	227.47	227.47		252.50	271.44	291.80
Sanitation					273.44	273.44	273.44		298.05	320.40	344.43
Refuse removal					147.99	147.99	147.99		159.83	171.82	184.70
Other					37.45	37.45	37.45		39.70	42.68	45.88
sub-total		–	–	–	**5 021.18**	**5 021.18**	**5 021.18**	**8.3%**	**5 438.52**	**5 846.40**	**6 284.89**
VAT on Services					229.38	229.38	229.38		248.33	266.95	286.97
Total small household bill:		–	–	–	**5 250.55**	**5 250.55**	**5 250.55**	**8.3%**	**5 686.84**	**6 113.36**	**6 571.86**
% increase/-decrease			–	–	–	–	–		**8.3%**	**7.5%**	**7.5%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates					1 440.00			8.3%	1 560.00	1 677.00	1 802.78
Electricity: Basic levy					–				–	–	–
Electricity: Consumption					308.70			7.0%	330.30	355.07	381.70
Water: Basic levy					–				–	–	–
Water: Consumption					127.70			11.0%	141.76	152.39	163.82
Sanitation					115.40			9.0%	125.79	135.22	145.36
Refuse removal					–				–	–	–
Other					–				–	–	–
sub-total		–	–	–	**1 991.80**	–	–	**8.3%**	**2 157.85**	**2 319.68**	**2 493.66**
VAT on Services					82.77			#NAME?	89.68	96.40	103.63
Total small household bill:		–	–	–	**2 074.57**	–	–	**8.3%**	**2 247.52**	**2 416.09**	**2 597.29**
% increase/-decrease			–	–	–	**(100.0%)**	–		–	**7.5%**	**7.5%**

EC108 Kouga - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank					42 010	53 757		48 205	73 406	114 595
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	**–**	**–**	**–**	**42 010**	**53 757**	**–**	**48 205**	**73 406**	**114 595**
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:		**–**	**–**	**–**	**42 010**	**53 757**	**–**	**48 205**	**73 406**	**114 595**

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														
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

EC108 Kouga - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans					30 269	30 269		23 112	15 090	6 128
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	–	–	–	**30 269**	**30 269**	–	**23 112**	**15 090**	**6 128**
Entities										
Annuity and Bullet Loans										
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	–	–	–	**30 269**	**30 269**	–	**23 112**	**15 090**	**6 128**

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		–	–	–	**106 951**	**106 951**	–	**117 493**	**127 703**	**141 291**
Local Government Equitable Share					102 637	102 637		113 151	124 344	137 852
Finance Management					1 700	1 700		1 770	1 770	1 770
MIG - Administration Fees					1 614	1 614		1 559	1 589	1 669
EPWP Incentive					1 000	1 000		1 013		
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	**4 050**	**2 050**	–	**2 050**	**2 050**	**2 050**
Sport and Recreation					2 050	2 050		2 050	2 050	2 050
ACIP-Water					2 000					
Other transfers/grants [insert description]										
District Municipality:		–	–	–	**2 500**	**2 798**	–	**2 210**	**1 765**	**1 765**
Local Economic Development						445		445		
Environmental Health Subsidy					2 500	2 353		1 765	1 765	1 765
Other grant providers:		–	–	–	**718**	**1 865**	–	**1 865**	**1 865**	**1 865**
Skills Development Grant					718					
Fire Subsidy						1 865		1 865	1 865	1 865
Total Operating Transfers and Grants	5	–	–	–	**114 219**	**113 664**	–	**123 618**	**133 383**	**146 971**
Capital Transfers and Grants										
National Government:		–	–	–	**34 660**	**34 660**	–	**39 827**	**36 582**	**38 117**
Municipal Infrastructure Grant (MIG)					30 660	30 660		29 627	30 182	31 717
Intergrated National Electrification Programme					4 000	4 000		10 200	6 400	6 400
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	**1 000**	–	–	–	–
Local Economic Development										
Water Boreholes						1 000				
Other grant providers:		–	–	–	–	–	–	–	–	–
Skills Development Gra										
Total Capital Transfers and Grants	5	–	–	–	**34 660**	**35 660**	–	**39 827**	**36 582**	**38 117**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		–	–	–	**148 879**	**149 324**	–	**163 445**	**169 965**	**185 088**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	**117 493**	**127 703**	**141 291**
Local Government Equitable Share								113 151	124 344	137 852
Finance Management								1 770	1 770	1 770
MIG - Administration Fees								1 559	1 589	1 669
EPWP Incentive								1 013		
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	–	–	–	**2 050**	**2 050**	**2 050**
Sport and Recreation								2 050	2 050	2 050
ACIP-Water										
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	**2 210**	**1 765**	**1 765**
Local Economic Development								445		
Environmental Health Subsidy								1 765	1 765	1 765
Other grant providers:		–	–	–	–	–	–	**1 865**	**1 865**	**1 865**
Skills Development Grant										
Fire Subsidy								1 865	1 865	1 865
Total operating expenditure of Transfers and Grants:		–	–	–	–	–	–	**123 618**	**133 383**	**146 971**
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	**39 827**	**36 582**	**38 117**
Municipal Infrastructure Grant (MIG)								29 627	30 182	31 717
Intergrated National Electrification Programme								10 200	6 400	6 400
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
Local Economic Development										
Other grant providers:		–	–	–	–	–	–	–	–	–
Skills Development Gra										
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	**39 827**	**36 582**	**38 117**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	–	–	–	–	–	**163 445**	**169 965**	**185 088**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		–	–	–	–	–	–	–	–	–
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										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description											
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description											
Transfers and Subsidies			196	1 080	1 580	30			–	–	–
Total Cash Transfers To Groups Of Individuals:		–	**196**	**1 080**	**1 580**	**30**	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	**196**	**1 080**	**1 580**	**30**	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	**196**	**1 080**	**1 580**	**30**	–	–	–	–	–

EC108 Kouga - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages						8 097		8 545	9 007	9 502
Pension and UIF Contributions										
Medical Aid Contributions						650		686	724	763
Motor Vehicle Allowance						2 602		2 747	2 896	3 055
Cellphone Allowance						762		805	848	895
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		–	–	–	–	**12 111**	–	**12 784**	**13 474**	**14 215**
% increase	4		–	–	–	–	(100.0%)	–	**5.4%**	**5.5%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages								4 434	4 673	4 930
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							2 956	3 115	3 287
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		–	–	–	–	–	–	**7 389**	**7 789**	**8 217**
% increase	4		–	–	–	–	–	–	**5.4%**	**5.5%**
Other Municipal Staff										
Basic Salaries and Wages						153 915		161 389	170 104	179 460
Pension and UIF Contributions						24 723		27 035	28 495	30 062
Medical Aid Contributions						15 143		16 559	17 453	18 413
Overtime						10 375		11 345	11 958	12 615
Performance Bonus						14 739	–	16 117	16 987	17 921
Motor Vehicle Allowance	3					7 957		8 701	9 170	9 675
Cellphone Allowance	3									
Housing Allowances	3					2 301		2 516	2 652	2 797
Other benefits and allowances	3					19 080		20 864	21 991	23 200
Payments in lieu of leave										
Long service awards						812		888	935	987
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		–	–	–	–	**249 044**	–	**265 413**	**279 745**	**295 131**
% increase	4		–	–	–	–	(100.0%)	–	**5.4%**	**5.5%**
Total Parent Municipality		–	–	–	–	**261 155**	–	**285 586**	**301 008**	**317 563**
			–	–	–	–	(100.0%)	–	**5.4%**	**5.5%**
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		–	–	–	–	**261 155**	–	**285 586**	**301 008**	**317 563**
% increase	4		–	–	–	–	**(100.0%)**	–	**5.4%**	**5.5%**
TOTAL MANAGERS AND STAFF	5,7	–	–	–	–	**249 044**	–	**272 802**	**287 534**	**303 348**

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 1.	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		501 067		246 794			747 861
Chief Whip								–
Executive Mayor			618 452		304 611			923 063
Deputy Executive Mayor			–		–			–
Executive Committee			2 830 336		1 394 046			4 224 382
Total for all other councillors			4 615 313		2 273 214			6 888 527
Total Councillors	8	–	**8 565 168**	–	**4 218 665**			**12 783 832**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			899 773		599 849			1 499 622
Chief Finance Officer			853 677		569 118			1 422 794
Director Infrastructure and Engineering			733 699		489 133			1 222 832
Director Corporate Services			650 119		433 412			1 083 531
Director Community Services			648 210		432 140			1 080 350
Director Planning, Development and Tourism			648 210		432 140			1 080 350
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**4 433 688**	–	**2 955 792**	–		**7 389 479**
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	–	**12 998 855**	–	**7 174 456**	–		**20 173 311**

EC108 Kouga - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
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		29	29	–	29
Board Members of municipal entities	4				–	–	–	–	–	–
Municipal employees	5									
Municipal Manager and Senior Managers	3	7		7	6	2	4	6	2	4
Other Managers	7	12	12		27	23	4	28	25	3
Professionals		*26*	*25*	*1*	*46*	*41*	*5*	*50*	*46*	*4*
Finance		23	23		24	23	1	24	23	1
Spatial/town planning		1		1	3	3	–	4	4	–
Information Technology		2	2		4	4	–	4	4	–
Roads					1	1	–	1	1	–
Electricity					4	3	1	4	3	1
Water					2	–	2	3	2	1
Sanitation					1	1	–	1	1	–
Refuse					1	–	1	3	2	1
Other					6	6	–	6	6	–
Technicians		*397*	*397*	–	*313*	*305*	*8*	*326*	*324*	*2*
Finance		54	54		56	56	–	56	56	–
Spatial/town planning		2	2		8	5	3	11	11	–
Information Technology		3	3		2	2	–	3	3	–
Roads		24	24		13	8	5	16	14	2
Electricity		29	29		14	14	–	14	14	–
Water		65	65		20	20	–	22	22	–
Sanitation		57	57		12	12		14	14	–
Refuse		85	85		23	23		25	25	–
Other		78	78		165	165		165	165	–
Clerks (Clerical and administrative)		14	14		54	54	–	54	54	–
Service and sales workers					–	–	–	–	–	–
Skilled agricultural and fishery workers					–	–	–	–	–	–
Craft and related trades					–	–	–	–	–	–
Plant and Machine Operators		105	105		92	92	–	96	96	–
Elementary Occupations		242	207		309	309	–	298	298	–
TOTAL PERSONNEL NUMBERS	9	**832**	**760**	**37**	**876**	**826**	**50**	**887**	**845**	**42**
% increase					5.3%	8.7%	35.1%	1.3%	2.3%	(16.0%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10				**93**	**92**	**1**	**96**	**95**	**1**
Human Resources personnel headcount	8, 10				**15**	**15**	**–**	**16**	**16**	**–**

EC108 Kouga - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates		7 717	30 459	19 325	13 078	9 575	9 518	9 213	8 358	9 413	9 413	9 413	41 285	176 766	190 024	204 275
Service charges - electricity revenue		14 363	15 496	16 569	16 451	12 188	14 669	14 495	14 761	31 793	31 793	31 793	32 793	247 165	265 875	286 002
Service charges - water revenue		3 955	4 043	4 513	5 037	4 392	4 660	4 515	5 439	5 653	5 653	5 653	14 189	67 702	68 447	69 200
Service charges - sanitation revenue		3 086	3 072	3 208	3 152	2 881	2 976	3 122	3 081	3 801	3 801	3 801	5 678	41 658	45 407	49 494
Service charges - refuse revenue		2 206	1 848	2 136	2 255	2 107	2 202	2 309	2 298	6 553	6 553	6 553	6 553	43 571	46 785	50 241
Service charges - other													–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	1 881	1 881	1 982	2 091
Interest earned - external investments		657	829	826	829	754	830	822	691	484	384	200	256	7 561	7 969	8 408
Interest earned - outstanding debtors		621	–	299	759	729	715	714	665	918	918	918	7 731	14 986	15 795	16 664
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		352	352	352	352	352	352	352	352	352	352	352	352	4 230	4 458	4 704
Licences and permits		744	744	744	744	744	744	744	744	744	744	744	8 482	16 661	17 561	18 527
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		44 466	250	–	–	1 177	36 429	588	300	30 454	–	–	9 954	123 618	133 383	146 971
Other revenue		660	660	660	660	660	660	660	660	660	660	660	660	7 917	8 345	8 804
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributio		**78 825**	**57 753**	**48 631**	**43 318**	**35 559**	**73 754**	**37 534**	**37 350**	**90 823**	**60 269**	**60 086**	**129 815**	**753 717**	**806 032**	**865 380**
Expenditure By Type																
Employee related costs		18 790	18 732	18 639	18 961	29 792	19 496	20 994	20 053	15 135	15 135	15 135	61 940	272 802	287 534	303 348
Remuneration of councillors		651	651	694	625	625	625	1 166	935	546	546	546	5 172	12 784	13 474	14 215
Debt impairment		3 335	3 335	3 335	3 335	3 335	3 335	3 335	3 335	3 335	3 335	3 335	4 745	41 429	44 263	47 311
Depreciation & asset impairment		6 280	6 280	6 280	6 280	6 280	6 280	6 280	6 280	6 280	6 280	6 280	6 280	75 357	79 426	83 795
Finance charges		352	282	318	345	319	303	340	289	156	189	60	68	3 021	2 201	1 238
Bulk purchases		2 423	28 111	27 351	22 039	18 540	18 986	19 209	21 701	14 485	14 485	14 485	39 660	241 476	254 515	268 514
Other materials		2 466	2 466	2 466	2 466	2 466	2 466	2 466	2 466	2 466	2 466	2 466	1 326	28 458	29 994	31 644
Contracted services		3 821	3 821	3 821	3 821	3 821	3 821	3 821	3 821	3 821	3 821	3 821	3 079	45 111	47 547	50 162
Transfers and subsidies													–	–	–	–
Other expenditure		2 882	6 365	2 882	2 882	13 300	2 882	6 319	15 155	2 882	2 882	2 882	15 032	76 346	80 469	84 895
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**41 000**	**70 044**	**65 787**	**60 755**	**78 478**	**58 195**	**63 930**	**74 036**	**49 107**	**49 140**	**49 011**	**137 303**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit)		**37 825**	**(12 291)**	**(17 156)**	**(17 437)**	**(42 919)**	**15 559**	**(26 396)**	**(36 686)**	**41 717**	**11 130**	**11 075**	**(7 488)**	**(43 068)**	**(33 393)**	**(19 743)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22 000					12 000			5 827			–	39 827	41 977	44 286
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**59 825**	**(12 291)**	**(17 156)**	**(17 437)**	**(42 919)**	**27 559**	**(26 396)**	**(36 686)**	**47 543**	**11 130**	**11 075**	**(7 488)**	**(3 241)**	**8 584**	**24 543**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**59 825**	**(12 291)**	**(17 156)**	**(17 437)**	**(42 919)**	**27 559**	**(26 396)**	**(36 686)**	**47 543**	**11 130**	**11 075**	**(7 488)**	**(3 241)**	**8 584**	**24 543**

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote																
Vote 1 - Executive & Council													–	–	–	–
Vote 2 - Financial Services		28 180	28 180	20 526	26 957	28 775	22 099	28 212	29 927	22 258	22 236	22 200	31 147	310 697	336 174	365 036
Vote 3 - Corporate Services			3		3	0			3				18	26	27	29
Vote 4 - Planning & Development Tourism		100	38	29	29	96	28	29	35	25	25	2 300	581	3 316	3 026	3 192
Vote 5 - Infrastructure and Engineering		42 276	36 979	36 979	59 780	26 183	30 477	22 638	22 500	33 650	42 325	22 500	29 204	405 491	430 217	457 954
Vote 6 - Community Services		6 126	5 111	5 111	5 283	5 248	3 315	2 923	3 394	4 500	7 500	6 315	19 189	74 014	78 565	83 456
Vote 7 - NAME OF VOTE 7													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		**76 682**	**70 310**	**62 645**	**92 052**	**60 302**	**55 919**	**53 801**	**55 859**	**60 433**	**72 086**	**53 315**	**80 139**	**793 544**	**848 009**	**909 666**
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		6 726	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	1 257	357	1 425	33 404	35 208	37 145
Vote 2 - Financial Services		5 978	5 978	5 978	5 978	5 978	5 978	5 978	5 978	5 978	5 978	5 978	13 644	79 397	83 945	88 828
Vote 3 - Corporate Services		4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 275	49 336	52 000	54 860
Vote 4 - Planning & Development Tourism		33	2 142	2 349	2 382	6 873	2 519	368	3 185	9	255	245	1 947	22 307	23 512	24 805
Vote 5 - Infrastructure and Engineering		37 917	37 917	37 917	37 917	37 917	37 917	37 917	37 917	37 917	37 917	37 917	38 437	455 521	480 395	507 103
Vote 6 - Community Services		13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 817	156 819	164 365	172 382
Vote 7 - NAME OF VOTE 7													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		**67 750**	**66 088**	**66 295**	**66 328**	**70 819**	**66 465**	**64 314**	**67 131**	**63 955**	**62 502**	**61 593**	**73 545**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit) before assoc.		**8 932**	**4 222**	**(3 650)**	**25 724**	**(10 517)**	**(10 546)**	**(10 513)**	**(11 272)**	**(3 523)**	**9 584**	**(8 278)**	**6 594**	**(3 241)**	**8 584**	**24 543**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**8 932**	**4 222**	**(3 650)**	**25 724**	**(10 517)**	**(10 546)**	**(10 513)**	**(11 272)**	**(3 523)**	**9 584**	**(8 278)**	**6 594**	**(3 241)**	**8 584**	**24 543**

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
Governance and administration		**105 263**	**25 959**	**28 777**	**28 214**	**29 929**	**82 085**	**31 991**	**35 884**	**55 884**	**25 884**	**25 884**	**(161 486)**	**314 268**	**339 937**	**369 006**
Executive and council		2	2	2	2	2	2	2	2	2	2	2	2	26	27	29
Finance and administration		105 261	25 957	28 775	28 212	29 927	82 083	31 989	35 882	55 882	25 882	25 882	(161 488)	314 242	339 910	368 978
Internal audit													–	–	–	–
Community and public safety		**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**1 284**	**15 404**	**15 930**	**16 493**
Community and social services		205	205	205	205	205	205	205	205	205	205	205	205	2 458	2 480	2 503
Sport and recreation		763	763	763	763	763	763	763	763	763	763	763	763	9 151	9 645	10 175
Public safety		156	156	156	156	156	156	156	156	156	156	156	156	1 869	1 869	1 869
Housing													–	–	–	–
Health		161	161	161	161	161	161	161	161	161	161	161	161	1 927	1 936	1 945
Economic and environmental services		**3 493**	**1 651**	**1 659**	**1 652**	**1 665**	**2 766**	**1 675**	**1 137**	**1 137**	**1 137**	**1 137**	**(1 742)**	**17 367**	**17 182**	**18 120**
Planning and development		526	526	526	526	526	526	526	526	526	526	526	526	6 312	6 598	6 954
Road transport		189	189	189	189	189	189	189	189	189	189	189	7 928	10 005	9 477	9 998
Environmental protection		2 778	936	944	937	950	2 051	960	422	422	422	422	(10 196)	1 050	1 107	1 168
Trading services		**22 294**	**18 319**	**17 294**	**17 948**	**17 043**	**23 243**	**20 991**	**17 431**	**16 431**	**18 431**	**19 431**	**237 204**	**446 060**	**474 960**	**506 046**
Energy sources		5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	201 917	258 381	277 697	298 474
Water management		7 222	5 867	4 866	4 658	4 604	6 216	6 216	5 504	4 504	4 504	5 504	10 533	70 200	71 079	71 977
Waste water management		6 622	5 020	4 985	4 893	5 000	7 537	5 285	5 645	5 645	5 645	7 645	8 535	72 456	77 868	83 740
Waste management		3 317	2 299	2 310	3 264	2 306	4 357	4 357	1 149	1 149	3 149	1 149	16 218	45 023	48 316	51 855
Other													**445**	**445**	**–**	**–**
Total Revenue - Functional		**132 334**	**47 213**	**49 014**	**49 098**	**49 921**	**109 378**	**55 941**	**55 736**	**74 736**	**46 736**	**47 736**	**75 704**	**793 544**	**848 009**	**909 666**
Expenditure - Functional																
Governance and administration		**12 261**	**12 361**	**15 603**	**13 434**	**13 528**	**14 631**	**13 604**	**17 292**	**17 292**	**17 292**	**17 292**	**24 758**	**189 348**	**199 832**	**211 089**
Executive and council		1 396	1 496	4 738	2 569	2 663	3 766	2 739	6 427	6 427	6 427	6 427	7 177	52 250	55 072	58 101
Finance and administration		10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	17 581	137 097	144 760	152 988
Internal audit													–	–	–	–
Community and public safety		**7 227**	**7 169**	**7 200**	**7 196**	**7 323**	**7 240**	**7 159**	**7 099**	**7 099**	**7 099**	**7 099**	**7 626**	**86 538**	**90 229**	**94 107**
Community and social services		793	793	793	793	793	793	793	793	793	793	793	763	9 483	9 995	10 544
Sport and recreation		3 911	3 911	3 911	3 911	3 911	3 911	3 911	3 911	3 911	3 911	3 911	3 651	46 668	48 206	49 773
Public safety		1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 712	21 090	22 229	23 451
Housing		271	213	244	240	367	284	203	142	142	142	142	1 139	3 531	3 721	3 926
Health		491	491	491	491	491	491	491	491	491	491	491	361	5 767	6 078	6 412
Economic and environmental services		**8 480**	**8 896**	**8 794**	**9 589**	**10 645**	**11 385**	**14 887**	**6 844**	**6 844**	**6 844**	**6 844**	**1 709**	**101 757**	**107 251**	**113 150**
Planning and development		2 375	2 697	2 575	3 373	4 251	5 012	8 491	947	947	947	947	1 392	33 954	35 787	37 756
Road transport		5 648	5 648	5 648	5 648	5 648	5 648	5 648	5 648	5 648	5 648	5 648	5 648	67 770	71 430	75 358
Environmental protection		457	551	571	568	746	725	748	249	249	249	249	(5 331)	33	34	36
Trading services		**40 642**	**34 335**	**28 083**	**30 332**	**28 862**	**55 119**	**30 913**	**29 199**	**31 199**	**27 199**	**27 199**	**52 027**	**415 110**	**437 863**	**462 293**
Energy sources		25 807	21 659	18 670	18 753	16 235	21 790	21 129	19 124	22 124	19 124	19 124	24 864	248 404	262 193	276 999
Water management		11 564	8 290	5 456	7 047	6 229	13 996	5 481	5 453	4 453	5 453	3 453	3 277	80 154	84 278	88 703
Waste water management		1 129	2 037	1 575	2 013	2 715	16 148	1 911	1 185	1 185	1 185	1 185	9 478	41 745	44 104	46 641
Waste management		2 142	2 349	2 382	2 519	3 683	3 185	2 392	3 437	3 437	1 437	3 437	14 408	44 808	47 288	49 950
Other		**245**	**245**	**245**	**245**	**245**	**245**	**245**	**245**	**245**	**245**	**245**	**1 335**	**4 032**	**4 250**	**4 484**
Total Expenditure - Functional		**68 855**	**63 006**	**59 925**	**60 796**	**60 603**	**88 620**	**66 808**	**60 679**	**62 679**	**58 679**	**58 679**	**87 454**	**796 785**	**839 425**	**885 123**
Surplus/(Deficit) before assoc.		**63 478**	**(15 794)**	**(10 912)**	**(11 699)**	**(10 683)**	**20 757**	**(10 868)**	**(4 943)**	**12 057**	**(11 943)**	**(10 943)**	**(11 751)**	**(3 241)**	**8 584**	**24 543**
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	**1**	**63 478**	**(15 794)**	**(10 912)**	**(11 699)**	**(10 683)**	**20 757**	**(10 868)**	**(4 943)**	**12 057**	**(11 943)**	**(10 943)**	**(11 751)**	**(3 241)**	**8 584**	**24 543**

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Executive & Council													–	–	–	–
Vote 2 - Financial Services													–	–	–	–
Vote 3 - Corporate Services													–	–	–	–
Vote 4 - Planning & Development Tourism													–	–	–	–
Vote 5 - Infrastructure and Engineering													–	–	–	–
Vote 6 - Community Services													–	–	–	–
Vote 7 - NAME OF VOTE 7													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 1 - Executive & Council					274	31			3	86	1 826		(1 360)	860	2 120	2 247
Vote 2 - Financial Services			20	1	236	352	551		20	568		659	(900)	1 507	2 206	2 338
Vote 3 - Corporate Services											689	270	1 350	2 309	1 014	1 075
Vote 4 - Planning & Development Tourism												5 079	(868)	4 211	2 360	2 587
Vote 5 - Infrastructure and Engineering			345	181	3 794	929	3 068	4 394	10 000	15 000	11 415		(2 582)	46 545	36 241	37 672
Vote 6 - Community Services			17	15	230	6 888	2	29	641	1 327	1 327	1 327	510	12 313	9 969	10 220
Vote 7 - NAME OF VOTE 7													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	**–**	**382**	**197**	**4 534**	**8 201**	**3 621**	**4 424**	**10 664**	**16 980**	**15 257**	**7 335**	**(3 850)**	**67 745**	**53 910**	**56 139**
Total Capital Expenditure	2	**–**	**382**	**197**	**4 534**	**8 201**	**3 621**	**4 424**	**10 664**	**16 980**	**15 257**	**7 335**	**(3 850)**	**67 745**	**53 910**	**56 139**

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration		**538**	**538**	**538**	**538**	**538**	**538**	**538**	**538**	**538**	**538**	**538**	**(572)**	**5 346**	**5 746**	**6 073**
Executive and council		195	195	195	195	195	195	195	195	195	195	195	(1 165)	985	2 200	2 331
Finance and administration		343	343	343	343	343	343	343	343	343	343	343	593	4 361	3 547	3 742
Internal audit													–	–	–	–
Community and public safety		**581**	**581**	**581**	**581**	**581**	**581**	**581**	**581**	**581**	**581**	**581**	**981**	**7 368**	**6 541**	**6 652**
Community and social services		58	58	58	58	58	58	58	58	58	58	58	38	679	616	650
Sport and recreation		506	506	506	506	506	506	506	506	506	506	506	(74)	5 489	5 425	5 702
Public safety		17	17	17	17	17	17	17	17	17	17	17	17	200	500	300
Housing													1 000	1 000	–	–
Health													–	–	–	–
Economic and environmental services		**810**	**810**	**810**	**810**	**810**	**810**	**810**	**810**	**810**	**810**	**810**	**(2 748)**	**6 159**	**4 974**	**5 237**
Planning and development		448	448	448	448	448	448	448	448	448	448	448	(1 420)	3 509	2 729	2 977
Road transport		233	233	233	233	233	233	233	233	233	233	233	93	2 650	2 245	2 260
Environmental protection		129	129	129	129	129	129	129	129	129	129	129	(1 421)	–	–	–
Trading services		**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 038**	**4 456**	**48 872**	**36 649**	**38 177**
Energy sources		1 186	1 186	1 186	1 186	1 186	1 186	1 186	1 186	1 186	1 186	1 186	(144)	12 905	5 602	5 605
Water management		143	143	143	143	143	143	143	143	143	143	143	143	1 715	228	242
Waste water management		2 519	2 519	2 519	2 519	2 519	2 519	2 519	2 519	2 519	2 519	2 519	1 267	28 977	27 883	29 266
Waste management		190	190	190	190	190	190	190	190	190	190	190	3 190	5 275	2 936	3 064
Other		**–**											**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	2	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**2 116**	**67 745**	**53 910**	**56 139**
Funded by:																
National Government		3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	**(1 826)**	**34 682**	**31 864**	**33 201**
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**3 319**	**(1 826)**	**34 682**	**31 864**	**33 201**
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds		2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	3 942	33 063	22 047	22 938
Total Capital Funding		**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	**5 966**	5 966	2 116	67 745	53 910	56 139

EC108 Kouga - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source													1		
Property rates	11 639	19 114	17 010	14 639	13 085	13 731	12 895	12 658	13 918	10 714	12 599	12 391	164 393	176 722	189 976
Service charges - electricity revenue	16 274	26 726	23 784	20 470	18 296	19 200	18 030	17 699	19 460	14 980	17 617	17 325	229 863	247 264	265 982
Service charges - water revenue	4 458	7 321	6 515	5 607	5 012	5 259	4 939	4 848	5 330	4 103	4 826	4 746	62 963	63 656	64 356
Service charges - sanitation revenue	2 743	4 505	4 009	3 450	3 084	3 236	3 039	2 983	3 280	2 525	2 969	2 920	38 742	42 229	46 029
Service charges - refuse revenue	2 869	4 711	4 193	3 608	3 225	3 385	3 178	3 120	3 431	2 641	3 106	3 054	40 521	43 510	46 724
Service charges - other												–			
Rental of facilities and equipment	133	219	195	167	150	157	148	145	159	123	144	142	1 881	1 982	2 091
Interest earned - external investments	535	879	782	673	602	632	593	582	640	493	579	570	7 561	7 969	8 408
Interest earned - outstanding debtors	987	1 620	1 442	1 241	1 109	1 164	1 093	1 073	1 180	908	1 068	1 050	13 937	14 689	15 497
Dividends received												–			
Fines, penalties and forfeits	299	492	438	377	337	353	332	326	358	276	324	319	4 230	4 458	4 704
Licences and permits	1 180	1 937	1 724	1 484	1 326	1 392	1 307	1 283	1 411	1 086	1 277	1 256	16 661	17 561	18 527
Agency services												–			
Transfer receipts - operational	38 039	2 913	130	5 810	37 594	130	130	130	38 039	130	130	445	123 618	133 383	146 971
Other revenue	561	921	819	705	630	661	621	610	670	516	607	597	7 917	8 345	8 804
Cash Receipts by Source	**79 716**	**71 358**	**61 039**	**58 232**	**84 450**	**49 300**	**46 304**	**45 457**	**87 876**	**38 494**	**45 246**	**44 815**	**712 287**	**761 768**	**818 069**
Other Cash Flows by Source															
Transfer receipts - capital		9 876			10 200	9 876			9 876			–	39 827	41 977	44 286
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												–			
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	**79 716**	**81 234**	**61 039**	**58 232**	**94 650**	**59 176**	**46 304**	**45 457**	**97 751**	**38 494**	**45 246**	**44 815**	**752 114**	**803 746**	**862 355**
Cash Payments by Type															
Employee related costs	22 734	22 695	22 695	22 695	22 695	22 695	22 695	22 695	22 695	22 695	22 695	23 117	272 802	287 534	303 348
Remuneration of councillors	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	12 784	13 474	14 215
Finance charges	252	252	252	252	252	252	252	252	252	252	252	252	3 021	2 201	1 238
Bulk purchases - Electricity	20 242	20 775	27 268	13 362	14 509	14 416	15 345	16 466	14 798	13 485	14 776	15 502	200 945	211 796	223 445
Bulk purchases - Water & Sewer	5 368	3 164	3 663	2 716	2 979	2 987	3 652	3 843	3 860	2 843	2 340	3 116	40 530	42 719	45 069
Other materials	1 819	2 520	2 837	212	4 572	2 094	1 322	3 195	2 120	955	2 053	4 758	28 458	29 994	31 644
Contracted services	2 883	3 995	4 498	335	7 248	3 319	2 096	5 065	3 361	1 514	3 254	7 543	45 111	47 547	50 162
Transfers and grants - other municipalities												–			
Transfers and grants - other												–			
Other expenditure	4 707	6 522	7 342	548	11 831	5 418	3 421	8 268	5 487	2 472	5 312	12 313	73 639	77 616	81 885
Cash Payments by Type	**59 070**	**60 989**	**69 620**	**41 186**	**65 150**	**52 246**	**49 848**	**60 848**	**53 639**	**45 283**	**51 747**	**67 665**	**677 291**	**712 882**	**751 006**
Other Cash Flows/Payments by Type															
Capital assets	5 319	2 082	4 255	6 416	2 057	3 316	587	3 663	4 162	2 731	5 075	28 082	67 745	53 910	56 139
Repayment of borrowing	1 104	598	598	598	598	598	598	598	598	598	598	6 160	13 247	8 952	9 444
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**65 493**	**63 669**	**74 473**	**48 201**	**67 806**	**56 159**	**51 034**	**65 110**	**58 400**	**48 612**	**57 420**	**101 907**	**758 283**	**775 744**	**816 590**
NET INCREASE/(DECREASE) IN CASH HELD	**14 223**	**17 565**	**(13 434)**	**10 031**	**26 844**	**3 016**	**(4 729)**	**(19 652)**	**39 352**	**(10 118)**	**(12 174)**	**(57 092)**	**(6 169)**	**28 002**	**45 765**
Cash/cash equivalents at the month/year begin:	59 729	73 952	91 517	78 083	88 114	114 958	117 974	113 245	93 593	132 945	122 827	110 653	59 729	53 561	81 562
Cash/cash equivalents at the month/year end:	73 952	91 517	78 083	88 114	114 958	117 974	113 245	93 593	132 945	122 827	110 653	53 561	53 561	81 562	127 327

EC108 Kouga - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2014/15 Audited Outcome	2015/16 Audited Outcome	2016/17 Audited Outcome	Current Year 2017/18 Original Budget	 Adjusted Budget	 Full Year Forecast	2018/19 Medium Term Revenue & Expenditure Framework Budget Year 2018/19	 Budget Year +1 2019/20	 Budget Year +2 2020/21
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

EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**104 293**	**70 183**	**94 911**	**30 260**	**33 731**	**–**	**7 300**	**477**	**506**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads								–	–	–
Road Structures								–	–	–
Road Furniture								–	–	–
Capital Spares								–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection								–	–	–
Storm water Conveyance								–	–	–
Attenuation								–	–	–
Electrical Infrastructure		3 534	6 688	7 516	4 350	2 400	–	4 000	–	–
Power Plants					–	–		–	–	–
HV Substations					–	–		–	–	–
HV Switching Station					–	–		–	–	–
HV Transmission Conductors					–	–		–	–	–
MV Substations					350	350		–	–	–
MV Switching Stations					–	–		–	–	–
MV Networks		3 534	6 688	7 516	4 000	4 050		3 000	–	–
LV Networks					–	(2 000)		1 000	–	–
Capital Spares					–	–		–	–	–
Water Supply Infrastructure		30 002	20 124	30 170	1 000	7 021	–	1 500	–	–
Dams and Weirs					–	–		–	–	–
Boreholes					–	7 021		1 500	–	–
Reservoirs		30 002	20 124	30 170	1 000	–		–	–	–
Pump Stations					–	–		–	–	–
Water Treatment Works					–	–		–	–	–
Bulk Mains					–	–		–	–	–
Distribution					–	–		–	–	–
Distribution Points					–	–		–	–	–
PRV Stations					–	–		–	–	–
Capital Spares					–	–		–	–	–
Sanitation Infrastructure		70 539	43 371	57 225	24 610	24 310	–	1 800	477	506
Pump Station					300	–		1 800	477	506
Reticulation					–	–		–	–	–
Waste Water Treatment Works		70 539	43 371	57 225	23 510	23 510		–	–	–
Outfall Sewers					800	800		–	–	–
Toilet Facilities					–	–		–	–	–
Capital Spares					–	–		–	–	–
Solid Waste Infrastructure		218	–	–	300	–	–	–	–	–
Landfill Sites					–			–	–	–
Waste Transfer Stations		218			300			–	–	–
Waste Processing Facilities					–			–	–	–
Waste Drop-off Points					–			–	–	–
Waste Separation Facilities					–			–	–	–
Electricity Generation Facilities					–			–	–	–
Capital Spares					–			–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps								–	–	–
Piers								–	–	–
Revetments								–	–	–
Promenades								–	–	–
Capital Spares								–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres								–	–	–
Core Layers								–	–	–
Distribution Layers								–	–	–
Capital Spares								–	–	–

Community Assets		–	–	–	**1 399**	**293**	–	**1 550**	**2 382**	**2 522**
Community Facilities		–	–	–	1 399	1 734	–	1 300	2 170	2 297
Halls					–	–		–	–	–
Centres					150	150		–	–	–
Crèches					–	–		–	–	–
Clinics/Care Centres					–	–		–	–	–
Fire/Ambulance Stations					–	–		–	–	–
Testing Stations					600	–		–	–	–
Museums					–	–		–	–	–
Galleries					–	–		–	–	–
Theatres					–	–		–	–	–
Libraries					–	(75)		50	50	50
Cemeteries/Crematoria					500	400		500	530	562
Police					–	–		–	–	–
Parks					–	–		–	–	–
Public Open Space					–	(120)		–	–	–
Nature Reserves					90	–		–	–	–
Public Ablution Facilities					–	–		–	–	–
Markets					59	1 379		750	1 590	1 685
Stalls					–	–		–	–	–
Abattoirs					–	–		–	–	–
Airports					–	–		–	–	–
Taxi Ranks/Bus Terminals					–	–		–	–	–
Capital Spares					–	–		–	–	–
Sport and Recreation Facilities		–	–	–	–	(1 440)	–	250	212	225
Indoor Facilities								–	–	–
Outdoor Facilities						(1 440)		250	212	225
Capital Spares								–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments								–	–	–
Historic Buildings								–	–	–
Works of Art								–	–	–
Conservation Areas								–	–	–
Other Heritage								–	–	–
Investment properties		**–**	**–**	**–**	**–**	**258**	**–**	**1 000**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property								–	–	–
Unimproved Property								–	–	–
Non-revenue Generating		–	–	–	–	258	–	1 000	–	–
Improved Property								–	–	–
Unimproved Property						258		1 000	–	–
Other assets		**14 090**	**32 963**	**9 701**	**120**	**330**	**–**	**314**	**318**	**337**
Operational Buildings		14 090	32 963	9 701	120	330	–	314	318	337
Municipal Offices		14 090	32 963	9 701	100	500		314	318	337
Pay/Enquiry Points					–	–		–	–	–
Building Plan Offices					–	–		–	–	–
Workshops					20	20		–	–	–
Yards					–	–		–	–	–
Stores					–	(190)		–	–	–
Laboratories					–	–		–	–	–
Training Centres					–	–		–	–	–
Manufacturing Plant					–	–		–	–	–
Depots					–	–		–	–	–
Capital Spares					–	–		–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing								–	–	–
Social Housing								–	–	–
Capital Spares								–	–	–
Biological or Cultivated Assets		–	–	–	–	1 440	–	1 221	1 221	1 379
Biological or Cultivated Assets						1 440		1 221	1 221	1 379
Intangible Assets		95	–	–	1 000	951	–	1 300	–	–
Servitudes								–	–	–
Licences and Rights		95	–	–	1 000	951	–	1 300	–	–
Water Rights					–			–	–	–
Effluent Licenses					–			–	–	–
Solid Waste Licenses					–			–	–	–
Computer Software and Applications		95			1 000	951		1 300	–	–
Load Settlement Software Applications					–			–	–	–
Unspecified					–			–	–	–
Computer Equipment		–	–	–	2 403	1 310	–	2 063	1 847	1 958
Computer Equipment					2 403	1 310		2 063	1 847	1 958
Furniture and Office Equipment		–	–	–	620	1 920	–	5 375	4 936	5 197
Furniture and Office Equipment					620	1 920		5 375	4 936	5 197
Machinery and Equipment		–	–	–	4 752	4 597	–	2 275	2 487	2 558
Machinery and Equipment					4 752	4 597		2 275	2 487	2 558
Transport Assets		–	–	–	–	(5 735)	–	6 500	4 240	4 494
Transport Assets						(5 735)		6 500	4 240	4 494
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals								–	–	–
Total Capital Expenditure on new assets	1	**118 477**	**103 146**	**104 613**	**40 553**	**39 096**	**–**	**28 898**	**17 909**	**18 951**

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**–**	**–**	**5 650**	**6 400**	**–**	**2 500**	**2 000**	**2 000**
Roads Infrastructure		–	–	–	1 150	450	–	2 500	2 000	2 000
Roads					1 000	300		2 500	2 000	2 000
Road Structures					150	150		–	–	–
Road Furniture					–	–		–	–	–
Capital Spares					–	–		–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection								–	–	–
Storm water Conveyance								–	–	–
Attenuation								–	–	–
Electrical Infrastructure		–	–	–	2 000	5 700	–	–	–	–
Power Plants					–	–		–	–	–
HV Substations					–	50		–	–	–
HV Switching Station					–	–		–	–	–
HV Transmission Conductors					–	–		–	–	–
MV Substations					–	(350)		–	–	–
MV Switching Stations					–	–		–	–	–
MV Networks					–	4 000		–	–	–
LV Networks					2 000	2 000		–	–	–
Capital Spares					–	–		–	–	–
Water Supply Infrastructure		–	–	–	2 500	150	–	–	–	–
Dams and Weirs					–	–		–	–	–
Boreholes					–	–		–	–	–
Reservoirs					2 500	2 500		–	–	–
Pump Stations					–	–		–	–	–
Water Treatment Works					–	–		–	–	–
Bulk Mains					–	–		–	–	–
Distribution					–	(2 350)		–	–	–
Distribution Points					–	–		–	–	–
PRV Stations					–	–		–	–	–
Capital Spares					–	–		–	–	–
Sanitation Infrastructure		–	–	–	–	100	–	–	–	–
Pump Station						–		–	–	–
Reticulation						–		–	–	–
Waste Water Treatment Works						–		–	–	–
Outfall Sewers						100		–	–	–
Toilet Facilities						–		–	–	–
Capital Spares						–		–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites								–	–	–
Waste Transfer Stations								–	–	–
Waste Processing Facilities								–	–	–
Waste Drop-off Points								–	–	–
Waste Separation Facilities								–	–	–
Electricity Generation Facilities								–	–	–
Capital Spares								–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines								–	–	–
Rail Structures								–	–	–
Rail Furniture								–	–	–
Drainage Collection								–	–	–
Storm water Conveyance								–	–	–
Attenuation								–	–	–
MV Substations								–	–	–
LV Networks								–	–	–
Capital Spares								–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps								–	–	–
Piers								–	–	–
Revetments								–	–	–
Promenades								–	–	–
Capital Spares								–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres								–	–	–
Core Layers								–	–	–
Distribution Layers								–	–	–
Capital Spares								–	–	–
Community Assets		**–**	**–**	**–**	**4 599**	**5 499**	**–**	**1 200**	**1 560**	**1 424**
Community Facilities		–	–	–	–	200	–	200	500	300
Halls						–		–	–	–
Centres						–		–	–	–
Crèches						–		–	–	–
Clinics/Care Centres						–		–	–	–

Fire/Ambulance Stations						200		200	500	300
Testing Stations						–		–	–	–
Museums						–		–	–	–
Galleries						–		–	–	–
Theatres						–		–	–	–
Libraries						–		–	–	–
Cemeteries/Crematoria						–		–	–	–
Police						–		–	–	–
Parks						–		–	–	–
Public Open Space						–		–	–	–
Nature Reserves						–		–	–	–
Public Ablution Facilities						–		–	–	–
Markets						–		–	–	–
Stalls						–		–	–	–
Abattoirs						–		–	–	–
Airports						–		–	–	–
Taxi Ranks/Bus Terminals						–		–	–	–
Capital Spares						–		–	–	–
Sport and Recreation Facilities		–	–	–	4 599	5 299	–	1 000	1 060	1 124
Indoor Facilities								–	–	–
Outdoor Facilities					4 599	5 299		1 000	1 060	1 124
Capital Spares								–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments								–	–	–
Historic Buildings								–	–	–
Works of Art								–	–	–
Conservation Areas								–	–	–
Other Heritage								–	–	–
Investment properties		**–**	**–**	**–**	**–**	**9 940**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property								–	–	–
Unimproved Property								–	–	–
Non-revenue Generating		–	–	–	–	9 940	–	–	–	–
Improved Property								–	–	–
Unimproved Property						9 940		–	–	–
Other assets		**–**	**–**	**–**	**–**	**(70)**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	(70)	–	–	–	–
Municipal Offices						–		–	–	–
Pay/Enquiry Points						–		–	–	–
Building Plan Offices						–		–	–	–
Workshops						(20)		–	–	–
Yards						–		–	–	–
Stores						(50)		–	–	–
Laboratories						–		–	–	–
Training Centres						–		–	–	–
Manufacturing Plant						–		–	–	–
Depots						–		–	–	–
Capital Spares						–		–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing								–	–	–
Social Housing								–	–	–
Capital Spares								–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets								–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes								–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights								–	–	–
Effluent Licenses								–	–	–
Solid Waste Licenses								–	–	–
Computer Software and Applications								–	–	–
Load Settlement Software Applications								–	–	–
Unspecified								–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment								–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment								–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment								–	–	–
Transport Assets		–	–	–	8 877	8 677	–	–	–	–
Transport Assets					8 877	8 677		–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals								–	–	–
Total Capital Expenditure on renewal of existing assets	1	**–**	**–**	**–**	**19 126**	**30 446**	**–**	**3 700**	**3 560**	**3 424**
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*32.0%*	*43.8%*	*0.0%*	*5.5%*	*6.6%*	*6.1%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*22.8%*	*36.4%*	*0.0%*	*4.9%*	*4.5%*	*4.1%*

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**16 538**	**19 207**	**21 820**	**26 594**	**20 441**	**–**	**26 510**	**27 942**	**29 479**
Roads Infrastructure		4 140	4 634	5 038	10 175	4 889	–	9 815	10 345	10 914
Roads		4 140	4 634	5 038	9 925	4 440		9 715	10 240	10 803
Road Structures					250	449		100	105	111
Road Furniture								–	–	–
Capital Spares								–	–	–
Storm water Infrastructure		–	–	–	266	1 930	–	830	875	923
Drainage Collection					72	611		530	559	589
Storm water Conveyance					194	1 319		300	316	334
Attenuation								–	–	–
Electrical Infrastructure		4 097	4 508	7 437	7 298	6 443	–	5 795	6 108	6 444
Power Plants						–		–	–	–
HV Substations					1 940	3 296		1 215	1 281	1 351
HV Switching Station						–		–	–	–
HV Transmission Conductors					360	293		370	390	411
MV Substations		4 097	4 508	7 437	2 168	1 776		1 755	1 850	1 952
MV Switching Stations					645	8		595	627	662
MV Networks					1 560	665		1 175	1 238	1 307
LV Networks					625	405		685	722	762
Capital Spares						–		–	–	–
Water Supply Infrastructure		4 544	4 692	3 069	4 021	4 062	–	3 714	3 915	4 130
Dams and Weirs					–	–		–	–	–
Boreholes					383	615		564	594	627
Reservoirs					240	1 872		245	258	272
Pump Stations					383	55		–	–	–
Water Treatment Works					265	74		280	295	311
Bulk Mains		4 544	4 692	3 069	1 150	1 114		1 130	1 191	1 257
Distribution					1 500	328		1 425	1 502	1 585
Distribution Points					100	4		70	74	78
PRV Stations					–	–		–	–	–
Capital Spares					–	–		–	–	–
Sanitation Infrastructure		3 523	4 797	3 162	3 830	3 117	–	3 956	4 170	4 399
Pump Station					1 279	2 407		2 454	2 587	2 729
Reticulation		3 523	4 797	3 162	1 851	393		740	780	823
Waste Water Treatment Works					500	205		605	638	673
Outfall Sewers					200	112		157	165	175
Toilet Facilities					–	–		–	–	–
Capital Spares					–	–		–	–	–
Solid Waste Infrastructure		234	576	3 114	1 004	–	–	2 400	2 530	2 669
Landfill Sites		234	576	3 114	1 004			2 400	2 530	2 669
Waste Transfer Stations					–			–	–	–
Waste Processing Facilities					–			–	–	–
Waste Drop-off Points					–			–	–	–
Waste Separation Facilities					–			–	–	–
Electricity Generation Facilities					–			–	–	–
Capital Spares					–			–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines								–	–	–
Rail Structures								–	–	–
Rail Furniture								–	–	–
Drainage Collection								–	–	–
Storm water Conveyance								–	–	–
Attenuation								–	–	–
MV Substations								–	–	–
LV Networks								–	–	–
Capital Spares								–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps								–	–	–
Piers								–	–	–
Revetments								–	–	–
Promenades								–	–	–
Capital Spares								–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres								–	–	–
Core Layers								–	–	–
Distribution Layers								–	–	–
Capital Spares								–	–	–
Community Assets		**98**	**1 080**	**–**	**4 140**	**1 578**	**–**	**1 185**	**1 249**	**1 317**
Community Facilities		98	1 080	–	3 940	1 378	–	985	1 038	1 095
Halls					–	–		–	–	–
Centres					–	–		–	–	–
Crèches					–	–		–	–	–
Clinics/Care Centres					–	–		–	–	–
Fire/Ambulance Stations					335	–		185	195	205
Testing Stations					305	30		60	63	67
Museums					–	–		–	–	–
Galleries					–	–		–	–	–

Theatres					–	–		–	–	–
Libraries					–	–		–	–	–
Cemeteries/Crematoria					150	103		160	169	178
Police					–	–		–	–	–
Parks					–	–		430	453	478
Public Open Space		98	1 080		3 150	1 245		150	158	167
Nature Reserves					–	–		–	–	–
Public Ablution Facilities					–	–		–	–	–
Markets					–	–		–	–	–
Stalls					–	–		–	–	–
Abattoirs					–	–		–	–	–
Airports					–	–		–	–	–
Taxi Ranks/Bus Terminals					–	–		–	–	–
Capital Spares					–	–		–	–	–
Sport and Recreation Facilities		–	–	–	200	200	–	200	211	222
Indoor Facilities					–			–	–	–
Outdoor Facilities					200	200		200	211	222
Capital Spares		.	.	.	–	.	.	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments								–	–	–
Historic Buildings								–	–	–
Works of Art								–	–	–
Conservation Areas								–	–	–
Other Heritage								–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property								–	–	–
Unimproved Property								–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property								–	–	–
Unimproved Property								–	–	–
Other assets		**9 974**	**9 329**	**12 268**	**1 456**	**842**	**–**	**1 834**	**1 933**	**2 040**
Operational Buildings		9 974	9 329	12 268	1 456	842	–	1 834	1 933	2 040
Municipal Offices		9 974	9 329	12 268	1 119	395		1 567	1 651	1 742
Pay/Enquiry Points					–	–		–	–	–
Building Plan Offices					50	50		–	–	–
Workshops					–	–		–	–	–
Yards					30	30		25	26	28
Stores					203	0		35	37	39
Laboratories					–	–		–	–	–
Training Centres					–	–		–	–	–
Manufacturing Plant					–	–		–	–	–
Depots					55	367		208	219	231
Capital Spares					–	–		–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing								–	–	–
Social Housing								–	–	–
Capital Spares								–	–	–
Biological or Cultivated Assets		–	–	–	–	335	–	–	–	–
Biological or Cultivated Assets						335		–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes								–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights								–	–	–
Effluent Licenses								–	–	–
Solid Waste Licenses								–	–	–
Computer Software and Applications								–	–	–
Load Settlement Software Applications								–	–	–
Unspecified								–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment								–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment								–	–	–
Machinery and Equipment		–	–	–	974	–	–	403	425	448
Machinery and Equipment					974			403	425	448
Transport Assets		–	–	–	8 920	8 600	–	7 134	7 519	7 932
Transport Assets					8 920	8 600		7 134	7 519	7 932
Libraries		–	–	–	–	–	–	–	–	–
Libraries								–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals								–	–	–
Total Repairs and Maintenance Expenditure	1	**26 610**	**29 616**	**34 087**	**42 083**	**31 796**	**–**	**37 066**	**39 067**	**41 216**
R&M as a % of PPE		*1.1%*	*1.5%*	*1.7%*	*1.6%*	*1.2%*	*0.0%*	*0.0%*	*1.8%*	*1.9%*
R&M as % Operating Expenditure		*4.5%*	*4.8%*	*5.1%*	*5.6%*	*4.2%*	*0.0%*	*0.0%*	*4.9%*	*4.9%*

EC108 Kouga - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Depreciation by Asset Class/Sub-class										
Infrastructure		**84 722**	**56 025**	**64 098**	**71 117**	**71 117**	**–**	**62 744**	**66 133**	**69 770**
Roads Infrastructure		84 722	33 014	32 261	40 325	40 325	–	31 952	33 677	35 529
Roads		84 722	33 014	32 261	40 325	40 325		31 952	33 677	35 529
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	4 397	4 560	6 474	6 474	–	6 474	6 823	7 199
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors			4 397	4 560	6 474	6 474		6 474	6 823	7 199
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	6 978	9 206	8 716	8 716	–	8 716	9 186	9 692
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			6 978	9 206	8 716	8 716		8 716	9 186	9 692
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	9 760	11 989	11 560	11 560	–	11 560	12 185	12 855
Pump Station										
Reticulation			9 760	11 989	11 560	11 560		11 560	12 185	12 855
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	1 876	6 081	4 043	4 043	–	4 043	4 261	4 496
Landfill Sites			1 876	6 081	4 043	4 043		4 043	4 261	4 496
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**–**	**–**	**–**	**804**	**804**	**–**	**804**	**847**	**894**
Revenue Generating		–	–	–	804	804	–	804	847	894
Improved Property										
Unimproved Property					804	804		804	847	894
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**–**	**166**	**532**	**3 152**	**3 152**	**–**	**3 152**	**3 322**	**3 504**
Operational Buildings		–	166	532	3 152	3 152	–	3 152	3 322	3 504
Municipal Offices			166	532	3 152	3 152		3 152	3 322	3 504
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	98	42	77	77	–	77	81	86
Servitudes										
Licences and Rights		–	98	42	77	77	–	77	81	86
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			98	42	77	77		77	81	86
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	1 713	1 713	–	1 713	1 806	1 905
Computer Equipment					1 713	1 713		1 713	1 806	1 905
Furniture and Office Equipment		–	2 443	1 073	1 090	1 090	–	1 090	1 148	1 212
Furniture and Office Equipment			2 443	1 073	1 090	1 090		1 090	1 148	1 212
Machinery and Equipment		–	1 387	2 396	757	757	–	757	798	841
Machinery and Equipment			1 387	2 396	757	757		757	798	841
Transport Assets		–	3 729	2 906	5 021	5 021	–	5 021	5 292	5 583
Transport Assets			3 729	2 906	5 021	5 021		5 021	5 292	5 583
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	**84 722**	**63 847**	**71 047**	**83 730**	**83 730**	**–**	**75 357**	**79 426**	**83 795**

EC108 Kouga - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	**33 547**	**30 851**	**32 079**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads								–	–	–
Road Structures								–	–	–
Road Furniture								–	–	–
Capital Spares								–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection								–	–	–
Storm water Conveyance								–	–	–
Attenuation								–	–	–
Electrical Infrastructure		–	–	–	–	–	–	8 870	5 565	5 565
Power Plants								–	–	–
HV Substations								–	–	–
HV Switching Station								–	–	–
HV Transmission Conductors								–	–	–
MV Substations								–	–	–
MV Switching Stations								–	–	–
MV Networks								8 870	5 565	5 565
LV Networks								–	–	–
Capital Spares								–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs								–	–	–
Boreholes								–	–	–
Reservoirs								–	–	–
Pump Stations								–	–	–
Water Treatment Works								–	–	–
Bulk Mains								–	–	–
Distribution								–	–	–
Distribution Points								–	–	–
PRV Stations								–	–	–
Capital Spares								–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	24 677	25 286	26 514
Pump Station								–	–	–
Reticulation								2 300	3 668	3 888
Waste Water Treatment Works								21 177	21 618	22 626
Outfall Sewers								1 200	–	–
Toilet Facilities								–	–	–
Capital Spares								–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres								–	–	–
Core Layers								–	–	–
Distribution Layers								–	–	–
Capital Spares								–	–	–
Community Assets		–	–	–	–	–	–	**1 600**	**1 590**	**1 685**
Community Facilities		–	–	–	–	–	–	1 600	1 590	1 685
Halls								–	–	–
Centres								1 000	1 060	1 124
Crèches								–	–	–
Clinics/Care Centres								–	–	–
Fire/Ambulance Stations								–	–	–
Testing Stations								–	–	–
Museums								–	–	–
Galleries								–	–	–
Theatres								–	–	–
Libraries								600	530	562
Cemeteries/Crematoria								–	–	–
Police								–	–	–
Parks								–	–	–
Public Open Space								–	–	–
Nature Reserves								–	–	–

Public Ablution Facilities								–	–	–
Markets								–	–	–
Stalls								–	–	–
Abattoirs								–	–	–
Airports								–	–	–
Taxi Ranks/Bus Terminals								–	–	–
Capital Spares								–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities								–	–	–
Outdoor Facilities								–	–	–
Capital Spares								–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments								–	–	–
Historic Buildings								–	–	–
Works of Art								–	–	–
Conservation Areas								–	–	–
Other Heritage								–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property								–	–	–
Unimproved Property								–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices								–	–	–
Pay/Enquiry Points								–	–	–
Building Plan Offices								–	–	–
Workshops								–	–	–
Yards								–	–	–
Stores								–	–	–
Laboratories								–	–	–
Training Centres								–	–	–
Manufacturing Plant								–	–	–
Depots								–	–	–
Capital Spares								–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing								–	–	–
Social Housing								–	–	–
Capital Spares								–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets								–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes								–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights								–	–	–
Effluent Licenses								–	–	–
Solid Waste Licenses								–	–	–
Computer Software and Applications								–	–	–
Load Settlement Software Applications								–	–	–
Unspecified								–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment								–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment								–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment								–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets								–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals								–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**–**	**–**	**–**	**–**	**–**	**–**	**35 147**	**32 441**	**33 764**
Upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*51.9%*	*60.2%*	*60.1%*
Upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*46.6%*	*40.8%*	*40.3%*

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

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
Capital expenditure	1							
Vote 1 - Executive & Council		860	2 120	2 247				
Vote 2 - Financial Services		1 507	2 206	2 338				
Vote 3 - Corporate Services		2 309	1 014	1 075				
Vote 4 - Planning & Development Tourism		4 211	2 360	2 587				
Vote 5 - Infrastructure and Engineering		46 545	36 241	37 672				
Vote 6 - Community Services		12 313	9 969	10 220				
Vote 7 - NAME OF VOTE 7		–	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**67 745**	**53 910**	**56 139**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Executive & Council								
Vote 2 - Financial Services								
Vote 3 - Corporate Services								
Vote 4 - Planning & Development Tourism								
Vote 5 - Infrastructure and Engineering								
Vote 6 - Community Services								
Vote 7 - NAME OF VOTE 7								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**67 745**	**53 910**	**56 139**	**–**	**–**	**–**	**–**

EC108 Kouga - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4				6	3	3	5		Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Vote 1 - Executive & Council					Yes						2 781	860	2 120	2 247		
Vote 2 - Financial Services					Yes						2 790	1 507	2 206	2 338		
Vote 3 - Corporate Services					Yes						2 384	2 309	1 014	1 075		
Vote 4 - Planning & Development Tourism					Yes						2 027	4 211	2 360	2 587		
Vote 5 - Infrastructure and Engineering					Yes						41 287	46 545	36 241	37 672		
Vote 6 - Community Services					Yes						18 165	12 313	9 969	10 220		
Parent Capital expenditure	1											**67 745**	**53 910**	**56 139**		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										–	**69 434**	**67 745**	**53 910**	**56 139**		

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 2017/18 Original Budget	Current Year 2017/18 Full Year Forecast	2018/19 Medium Term Revenue & Expenditure Framework Budget Year 2018/19	2018/19 Medium Term Revenue & Expenditure Framework Budget Year +1 2019/20	2018/19 Medium Term Revenue & Expenditure Framework Budget Year +2 2020/21
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												

EC108 Kouga - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class	Asset Sub-Class	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location
Parent municipality:															
List all operational projects grouped by Municipal Vote															
					No										
Parent operational expenditure	1											–	–	–	
Entities:															
List all operational projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Operational expenditure										–	–	–	–	–	
Total Operational expenditure										–	–	–	–	–	