Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.6

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REPUBLIC OF SOUTH AFRICA

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or
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Preparation Instructions

Municipality Name:	EC108 Kouga
CFO Name:	Riaaz Naziem Lorgat
Tel:	042 200 2045
Fax:	0
E-Mail:	rlorgat@kouga.gov.za
Budget for MTREF starting:	2022
Budget Year:	2022/23
Does this municipality have Entities?	No
If YES: Identify type of report:	Consolidated Informatic

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

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	Mayor and Council	1.1 - Mayor and Council
Vote 3 - CORPORATE SERVICES	1.2	Municipal Manager	1.2 - Municipal Manager
Vote 4 - COMMUNITY SERVICES	1.3	Risk and Internal Audit Unit	1.3 - Risk and Internal Audit Unit
Vote 5 - INFRASTRUCTURE AND ENGINEERING	1.4	Legal Services	1.4 - Legal Services
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	1.5	[Name of sub-vote]	
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1.7	[Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1.8	[Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**FINANCIAL SERVICES**	
Vote 13 - [NAME OF VOTE 13]	2.1	Financial Services: CFO	2.1 - Financial Services: CFO
Vote 14 - [NAME OF VOTE 14]	2.2	ASSESSMENT RATES LEVIES	2.2 - ASSESSMENT RATES LEVIES
Vote 15 - [NAME OF VOTE 15]	2.3	Expenditure	2.3 - Expenditure
	2.4	Budget and Financial Reporting	2.4 - Budget and Financial Reporting
	2.5	Revenue	2.5 - Revenue
	2.6	Information Communication Technology (ICT)	2.6 - Information Communication Technology (ICT)
	2.7	Assets Management	2.7 - Assets Management
	2.8	SCM Stores: Logistics and Disposal Management	2.8 - SCM Stores: Logistics and Disposal Management
	2.9	SCM: Demand Management, Risk; Performance & Contract Manageme	2.9 - SCM: Demand Management, Risk; Performance & Contract
	2.10	[Name of sub-vote]	
	Vote 3	**CORPORATE SERVICES**	
	3.1	Corporate Services: Director	3.1 - Corporate Services: Director
	3.2	Administration	3.2 - Administration
	3.3	Human Resources	3.3 - Human Resources
	3.4	[Name of sub-vote]	
	3.5	[Name of sub-vote]	
	3.6	[Name of sub-vote]	
	3.7	[Name of sub-vote]	
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	**COMMUNITY SERVICES**	
	4.1	Community Services: Director	4.1 - Community Services: Director
	4.2	Community Services	4.2 - Community Services
	4.3	Disaster Management	4.3 - Disaster Management
	4.4	Environmental Health	4.4 - Environmental Health
	4.5	Public Safety	4.5 - Public Safety
	4.6	Sport and Recreation	4.6 - Sport and Recreation
	4.7	WasteManagement	4.7 - WasteManagement
	4.8	[Name of sub-vote]	
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	**INFRASTRUCTURE AND ENGINEERING**	
	5.1	Infrastructure and Engineering: Director	5.1 - Infrastructure and Engineering: Director
	5.2	Engineering	5.2 - Engineering
	5.3	Energy Sources	5.3 - Energy Sources
	5.4	Waste Water Management	5.4 - Waste Water Management
	5.5	Water Management	5.5 - Water Management
	5.6	[Name of sub-vote]	
	5.7	[Name of sub-vote]	
	5.8	[Name of sub-vote]	
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	**PLANNING DEVELOPMENT AND TOURISM**	
	6.1	Planning Development and Tourism: Director	6.1 - Planning Development and Tourism: Director
	6.2	Housing Services	6.2 - Housing Services
	6.3	Planning and Development	6.3 - Planning and Development
	6.4	[Name of sub-vote]	
	6.5	[Name of sub-vote]	
	6.6	[Name of sub-vote]	
	6.7	[Name of sub-vote]	
	6.8	[Name of sub-vote]	
	6.9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	**[NAME OF VOTE 7]**	
	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]	
	8.2	[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]	

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	Vote 9	***[NAME OF VOTE 9]***	
	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]*	
	10.2	*[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]*	
	11.2	*[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]*	
	12.2	*[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]*	
	13.2	*[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]*	
	14.2	*[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]*	
	15.2	*[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	0
Province	EC EASTERN CAPE
Web Address	www.kouga.gov.za
E-mail Address	0

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	JEFFREYS BAY
Postal Code	6330
Street address	
Building	Kouga Municipality
Street No. & Name	33 Da Gama Road
City / Town	JEFFREYS BAY
Postal Code	6330
General Contacts	
Telephone number	042 200 2200
Fax number	042 200 8606

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
ID Number	820209 5010 082	ID Number	730525 0153 083
Title	Mr	Title	Ms
Name	Chris Hattingh Bornman	Name	Yvonne Herbst
Telephone number	042 200 2021	Telephone number	042 200 2021
Cell number	084 240 5226	Cell number	081 723-1807
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	paspeaker@kouga.gov.za	E-mail address	paspeaker@kouga.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	711118 5289 087	ID Number	850102 0271 085
Title	Mr	Title	Ms
Name	Horatio Mario Hendricks	Name	Elvina Felix
Telephone number	042 200 2057	Telephone number	042 200 2021
Cell number	083 795 0200	Cell number	073 333 9989
Fax number	086 529 7923	Fax number	086 529 7923
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	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	671015 5014 085	ID Number	830923 0220 086
Title	Mr	Title	Mrs
Name	Charl du Plessis	Name	Joezay Reed
Telephone number	042 200 2046	Telephone number	042 200 2046
Cell number	083 300 0126	Cell number	067 106-2225
Fax number	086 521 4099	Fax number	086 521 4099
E-mail address	cduplessis@kouga.gov.za	E-mail address	jreed@kouga.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	

ID Number	8202175222086	ID Number	6812270093083
Title	Mr	Title	Ms
Name	Riaaz Naziem Lorgat	Name	Avis Meyer
Telephone number	042 200 2045	Telephone number	042 200 2045
Cell number	084 845 4470	Cell number	081 339 6465
Fax number	0	Fax number	0
E-mail address	rlorgat@kouga.gov.za	E-mail address	ameyer@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	830303 5059 088	ID Number	800520 5376 081
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	0	Fax number	0
E-mail address	sabrahams@kouga.gov.za	E-mail address	zgongqoba@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	9308025326081	ID Number	0
Title	Mr	Title	0
Name	Shane Burger	Name	0
Telephone number	042 200 2055	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	sburger@kouga.gov.za	E-mail address	0
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

EC108 Kouga - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Financial Performance										
Property rates	**184 331**	197 544	210 205	218 711	224 085	224 085	224 085	240 849	251 446	262 761
Service charges	413 281	421 132	469 219	538 133	539 540	539 540	539 540	578 759	604 225	631 415
Investment revenue	11 947	11 657	4 192	5 780	2 811	2 811	2 811	2 811	2 934	3 067
Transfers recognised - operational	122 879	134 341	166 982	152 602	154 418	154 418	154 418	172 920	186 595	202 872
Other own revenue	109 691	37 312	36 543	50 174	52 309	52 309	52 309	43 455	45 367	47 408
Total Revenue (excluding capital transfers and contributions)	842 129	801 987	887 140	965 400	973 163	973 163	973 163	1 038 793	1 090 567	1 147 522
Employee costs	287 175	310 022	331 540	378 677	377 340	377 340	377 340	391 598	408 889	426 860
Remuneration of councillors	12 202	12 876	12 780	13 651	13 651	13 651	13 651	14 364	14 996	15 671
Depreciation & asset impairment	75 856	76 979	80 852	91 830	91 830	91 830	91 830	101 153	100 259	79 322
Finance charges	6 638	5 714	3 094	716	716	716	716	–	–	–
Materials and bulk purchases	260 452	304 655	325 733	356 261	369 536	369 536	369 536	376 427	408 530	443 736
Transfers and grants	–	250	761	650	550	550	550	4 900	5 116	5 346
Other expenditure	188 779	208 243	220 345	232 664	259 235	259 235	259 235	258 278	245 867	251 666
Total Expenditure	831 102	918 739	975 106	1 074 449	1 112 858	1 112 858	1 112 858	1 146 720	1 183 657	1 222 601
Surplus/(Deficit)	11 027	(116 752)	(87 966)	(109 049)	(139 695)	(139 695)	(139 695)	(107 927)	(93 091)	(75 079)
Transfers and subsidies - capital (monetary allocations)	94 020	126 360	46 787	40 256	59 643	59 643	59 643	35 734	44 145	45 956
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)	–	334	–	0	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	105 048	9 942	(41 179)	(68 793)	(80 052)	(80 052)	(80 052)	(72 193)	(48 945)	(29 123)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	105 048	9 942	(41 179)	(68 793)	(80 052)	(80 052)	(80 052)	(72 193)	(48 945)	(29 123)
Capital expenditure & funds sources										
Capital expenditure	**17 546**	3 599	(27 043)	61 013	91 341	91 341	91 341	33 017	38 670	40 320
Transfers recognised - capital	**(1 857)**	(63 569)	11 824	35 985	52 078	52 078	52 078	31 287	38 670	40 320
Public contributions & donations	**–**	–	–	–	–	–	–	–	–	–
Borrowing	**–**	–	–	–	–	–	–	–	–	–
Internally generated funds	**–**	71 933	(30 269)	25 028	39 263	39 263	39 263	1 730	–	–
Total sources of capital funds	**(1 857)**	8 364	(18 444)	61 013	91 341	91 341	91 341	33 017	38 670	40 320
Financial position										
Total current assets	**147 283**	(45 102)	445 540	170 054	149 763	149 763	149 763	153 534	189 533	208 525
Total non current assets	**15 059**	58 926	2 315 624	2 287 917	2 318 153	2 318 153	2 318 153	2 250 017	2 188 428	2 149 426
Total current liabilities	**49 691**	2 518	245 872	182 327	160 622	160 622	160 622	168 450	191 805	200 918
Total non current liabilities	**(6 533)**	(13 834)	175 631	163 445	191 375	191 375	191 375	191 375	191 375	191 375
Community wealth/Equity	**(7 556)**	(471)	2 231 641	2 112 199	2 115 918	2 115 918	2 115 918	2 043 726	1 994 780	1 965 657
Cash flows										
Net cash from (used) operating	**(538 838)**	(394 094)	(1 584 019)	23 037	48 798	48 798	48 798	36 788	74 668	59 313
Net cash from (used) investing	**(17 543)**	(3 596)	27 043	(61 013)	(91 341)	(91 341)	(91 341)	(33 017)	(38 670)	(40 320)
Net cash from (used) financing	**2 137**	698	20 774	(6 747)	(6 747)	(6 747)	(6 747)	–	–	–
Cash/cash equivalents at the year end	**(554 244)**	(396 992)	(1 395 169)	45 339	4 105	4 105	4 105	7 876	43 875	62 868
Cash backing/surplus reconciliation										
Cash and investments available	**119 913**	(72 479)	52 678	45 339	4 105	4 105	4 105	7 876	43 875	62 869
Application of cash and investments	**53 019**	(21 486)	441 570	31 693	(10 988)	(10 988)	(10 988)	(17 490)	5 251	14 088
Balance - surplus (shortfall)	**66 894**	(50 993)	(388 893)	13 646	15 092	15 092	15 092	25 366	38 624	48 781
Asset management										
Asset register summary (WDV)	**16 073**	58 929	2 315 624	2 287 904	2 165 348	2 165 348		2 250 017	2 188 428	2 149 426
Depreciation	**75 856**	76 979	80 852	91 830	91 830	91 830		101 153	100 259	79 322
Renewal of Existing Assets	**24 143**	4 407	(40 221)	3 115	3 386	3 386		–	–	–
Repairs and Maintenance	**46 259**	60 289	68 513	48 821	50 901	50 901		55 864	56 279	56 850
Free services										
Cost of Free Basic Services provided	**32 270**	52 544	49 635	54 308	56 048	56 048	59 539	59 539	62 159	64 956
Revenue cost of free services provided	**17 213**	17 945	20 190	20 451	20 678	20 678	20 598	20 598	21 504	22 472
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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Governance and administration		**(40 519)**	**(87 252)**	**(28 580)**	**334 164**	**338 358**	**338 358**	**360 146**	**383 508**	**408 873**
Executive and council		69 128	143 007	87 664	29	1 490	1 490	342	357	373
Finance and administration		(109 646)	(230 255)	(116 244)	334 135	336 869	336 869	359 804	383 151	408 500
Internal audit		–	(4)	–	–	–	–	–	–	–
Community and public safety		**9 021**	**14 234**	**14 242**	**11 799**	**15 811**	**15 811**	**16 365**	**16 795**	**17 255**
Community and social services		2 847	2 149	2 481	2 516	2 483	2 483	2 508	2 529	2 550
Sport and recreation		840	7 413	12 944	6 302	8 506	8 506	9 017	9 414	9 837
Public safety		1 267	575	(4 417)	735	1 651	1 651	1 652	1 653	1 653
Housing		(755)	(1 393)	(708)	–	–	–	–	–	–
Health		4 821	5 490	3 942	2 246	3 170	3 170	3 187	3 201	3 215
Economic and environmental services		**(13 562)**	**(7 069)**	**7 897**	**27 734**	**15 144**	**15 144**	**34 335**	**34 614**	**36 166**
Planning and development		2 878	11 041	2 783	6 870	7 376	7 376	6 754	7 046	7 358
Road transport		(15 239)	(16 487)	4 454	19 419	6 375	6 375	7 261	6 354	6 640
Environmental protection		(1 201)	(1 624)	660	1 446	1 393	1 393	20 320	21 214	22 168
Trading services		**981 338**	**1 008 769**	**940 332**	**631 958**	**663 493**	**663 493**	**663 682**	**699 795**	**731 183**
Energy sources		447 650	516 668	531 543	349 113	357 466	357 466	377 639	401 259	419 316
Water management		328 517	287 207	134 523	109 904	117 805	117 805	111 422	116 325	121 559
Waste water management		119 758	114 734	143 993	99 787	107 236	107 236	107 799	112 449	117 407
Waste management		85 414	90 160	130 274	73 154	80 986	80 986	66 822	69 762	72 901
Other	4	**(129)**	**(2)**	**35**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**936 150**	**928 681**	**933 927**	**1 005 656**	**1 032 806**	**1 032 806**	**1 074 528**	**1 134 712**	**1 193 478**
Expenditure - Functional										
Governance and administration		**621 598**	**614 299**	**567 398**	**243 963**	**255 990**	**255 990**	**256 240**	**255 587**	**265 733**
Executive and council		(31 150)	(97 656)	(36 731)	50 592	50 985	50 985	50 190	52 041	54 333
Finance and administration		652 747	711 944	604 127	193 351	204 985	204 985	205 620	203 097	210 931
Internal audit		–	11	2	20	20	20	430	449	469
Community and public safety		**82 314**	**86 624**	**92 341**	**107 514**	**104 565**	**104 565**	**110 763**	**115 228**	**120 331**
Community and social services		8 394	11 376	9 037	11 186	10 591	10 591	12 623	12 646	13 199
Sport and recreation		46 660	44 224	42 298	54 230	54 187	54 187	55 583	58 065	60 648
Public safety		21 582	22 868	29 512	29 328	27 358	27 358	28 641	29 997	31 327
Housing		3 369	5 837	6 946	5 884	5 850	5 850	6 163	6 431	6 714
Health		2 309	2 318	4 548	6 886	6 578	6 578	7 753	8 089	8 443
Economic and environmental services		**137 965**	**144 345**	**148 881**	**157 693**	**147 014**	**147 014**	**157 229**	**152 305**	**158 872**
Planning and development		30 315	18 128	38 946	45 303	40 573	40 573	32 606	27 087	28 274
Road transport		103 629	116 231	106 033	109 560	103 389	103 389	110 959	111 689	116 460
Environmental protection		4 021	9 986	3 902	2 830	3 051	3 051	13 664	13 528	14 138
Trading services		**(27 152)**	**55 278**	**169 190**	**561 444**	**601 604**	**601 604**	**618 367**	**656 235**	**673 167**
Energy sources		38 269	20 274	70 269	354 858	381 557	381 557	385 646	416 126	449 899
Water management		(109 698)	(27 925)	69 741	86 287	93 728	93 728	105 030	109 075	113 843
Waste water management		14 315	31 121	23 530	59 888	60 376	60 376	76 610	77 820	53 770
Waste management		29 963	31 808	5 650	60 412	65 943	65 943	51 081	53 214	55 655
Other	4	**3 361**	**1 880**	**1 090**	**3 834**	**3 686**	**3 686**	**4 122**	**4 303**	**4 497**
Total Expenditure - Functional	3	**818 085**	**902 425**	**978 900**	**1 074 449**	**1 112 858**	**1 112 858**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit) for the year		**118 064**	**26 255**	**(44 973)**	**(68 793)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

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

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Municipal governance and administration		**(40 519)**	**(87 252)**	**(28 580)**	**334 164**	**338 358**	**338 358**	**360 146**	**383 508**	**408 873**
Executive and council		69 128	143 007	87 664	29	1 490	1 490	342	357	373
Mayor and Council		72 352	144 542	88 706	–	170	170	–	–	–
Municipal Manager, Town Secretary and Chief Executive		(3 224)	(1 534)	(1 042)	29	1 320	1 320	342	357	373
Finance and administration		(109 646)	(230 255)	(116 244)	334 135	336 869	336 869	359 804	383 151	408 500
Administrative and Corporate Support		(17 242)	(5 646)	(21 596)	–	–	–	849	887	927
Asset Management		(4 895)	(10 280)	(1 900)	4 843	15 245	15 245	3 000	3 132	3 273
Finance		(132 444)	(222 215)	(38 271)	327 550	320 630	320 630	355 424	378 578	403 722
Fleet Management		–	–	–	–	–	–	0	0	0
Human Resources		1 169	18 545	(22 110)	290	301	301	530	554	579
Information Technology		(912)	4 638	(4 754)	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		7 225	(18 230)	(30 793)	–	–	–	–	–	–
Risk Management		(90)	–	(1)	–	–	–	–	–	–
Security Services		38 250	2 699	2 928	1 361	693	693	–	–	–
Supply Chain Management		(708)	234	254	91	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	(4)	–	–	–	–	–	–	–
Governance Function		–	(4)	–	–	–	–	–	–	–
Community and public safety		**9 021**	**14 234**	**14 242**	**11 799**	**15 811**	**15 811**	**16 365**	**16 795**	**17 255**
Community and social services		**2 847**	**2 149**	**2 481**	**2 516**	**2 483**	**2 483**	**2 508**	**2 529**	**2 550**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	(19)	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		336	705	349	446	429	429	455	475	496
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	(500)	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		(304)	(2 030)	(80)	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2 998	3 992	2 231	2 070	2 053	2 053	2 053	2 054	2 054
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		(183)	(18)	–	–	–	–	–	–	–

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**840**	**7 413**	**12 944**	**6 302**	**8 506**	**8 506**	**9 017**	**9 414**	**9 837**
Beaches and Jetties		4 747	5 821	5 390	6 246	6 246	6 246	6 621	6 912	7 223
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		(3 917)	(647)	(936)	0	–	–	–	–	–
Recreational Facilities		3 779	3 848	1 048	55	2 260	2 260	2 396	2 502	2 614
Sports Grounds and Stadiums		(3 769)	(1 609)	7 442	1	–	–	–	–	–
Public safety		**1 267**	**575**	**(4 417)**	**735**	**1 651**	**1 651**	**1 652**	**1 653**	**1 653**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 267	575	(4 417)	735	1 651	1 651	1 652	1 653	1 653
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**(755)**	**(1 393)**	**(708)**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		(755)	(1 393)	(708)	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**4 821**	**5 490**	**3 942**	**2 246**	**3 170**	**3 170**	**3 187**	**3 201**	**3 215**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		4 821	5 490	3 942	2 246	3 170	3 170	3 187	3 201	3 215
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**(13 562)**	**(7 069)**	**7 897**	**27 734**	**15 144**	**15 144**	**34 335**	**34 614**	**36 166**
Planning and development		**2 878**	**11 041**	**2 783**	**6 870**	**7 376**	**7 376**	**6 754**	**7 046**	**7 358**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		(114)	(3)	(248)	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		1 460	(76)	56	–	322	322	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		(1 377)	7 322	(182)	5 199	5 383	5 383	4 960	5 178	5 411
Project Management Unit		2 910	3 799	3 158	1 671	1 671	1 671	1 795	1 869	1 947

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**(15 239)**	**(16 487)**	**4 454**	**19 419**	**6 375**	**6 375**	**7 261**	**6 354**	**6 640**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		18 599	12 682	(4 561)	17 996	4 952	4 952	6 086	6 354	6 640
Roads		(33 838)	(29 168)	9 015	1 423	1 423	1 423	1 175	–	–
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**(1 201)**	**(1 624)**	**660**	**1 446**	**1 393**	**1 393**	**20 320**	**21 214**	**22 168**
Biodiversity and Landscape		–	–	(66)	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		1 858	2 056	1 167	1 446	1 393	1 393	1 477	1 542	1 611
Pollution Control		(3 059)	(3 680)	(442)	–	–	–	18 843	19 672	20 557
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**981 338**	**1 008 769**	**940 332**	**631 958**	**663 493**	**663 493**	**663 682**	**699 795**	**731 183**
Energy sources		**447 650**	**516 668**	**531 543**	**349 113**	**357 466**	**357 466**	**377 639**	**401 259**	**419 316**
Electricity		447 650	516 668	531 543	349 113	357 466	357 466	377 639	401 259	419 316
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**328 517**	**287 207**	**134 523**	**109 904**	**117 805**	**117 805**	**111 422**	**116 325**	**121 559**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		328 517	287 207	134 523	109 904	117 805	117 805	111 422	116 325	121 559
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**119 758**	**114 734**	**143 993**	**99 787**	**107 236**	**107 236**	**107 799**	**112 449**	**117 407**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		119 758	114 734	143 993	99 787	107 236	107 236	107 799	112 449	117 407
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**85 414**	**90 160**	**130 274**	**73 154**	**80 986**	**80 986**	**66 822**	**69 762**	**72 901**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		89 621	90 160	129 851	73 154	80 986	80 986	66 822	69 762	72 901
Solid Waste Removal		(4 208)	–	423	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**(129)**	**(2)**	**35**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		(129)	(2)	35	–	–	–	–	–	–
Total Revenue - Functional	2	**936 150**	**928 681**	**933 927**	**1 005 656**	**1 032 806**	**1 032 806**	**1 074 528**	**1 134 712**	**1 193 478**

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure - Functional										
Municipal governance and administration		**621 598**	**614 299**	**567 398**	**243 963**	**255 990**	**255 990**	**256 240**	**255 587**	**265 733**
Executive and council		(31 150)	(97 656)	(36 731)	50 592	50 985	50 985	50 190	52 041	54 333
Mayor and Council		(52 316)	(119 909)	(61 011)	29 548	27 548	27 548	23 683	24 401	25 499
Municipal Manager, Town Secretary and Chief Executive		21 166	22 252	24 280	21 044	23 438	23 438	26 506	27 641	28 834
Finance and administration		652 747	711 944	604 127	193 351	204 985	204 985	205 620	203 097	210 931
Administrative and Corporate Support		53 248	38 581	71 628	32 538	50 658	50 658	32 190	30 014	30 963
Asset Management		13 459	23 963	13 012	20 095	17 137	17 137	9 968	10 275	10 629
Finance		559 237	628 864	417 867	67 220	64 357	64 357	70 838	71 133	73 961
Fleet Management		–	–	–	47	47	47	9 005	9 278	9 681
Human Resources		9 886	(22 034)	35 358	16 133	19 015	19 015	16 811	17 243	17 723
Information Technology		6 210	1 103	14 288	13 159	12 586	12 586	13 994	14 543	15 121
Legal Services		–	–	–	–			5 750	1 566	1 636
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–			1 742	1 818	1 899
Property Services		(3 612)	9 115	15 397	–			–	–	–
Risk Management		180	33	28	751	734	734	–	–	–
Security Services		8 817	27 489	31 119	35 961	33 742	33 742	36 642	38 177	39 881
Supply Chain Management		5 323	4 830	5 429	7 445	6 707	6 707	8 681	9 050	9 438
Valuation Service		–	–	–	–			–	–	–
Internal audit		–	11	2	20	20	20	430	449	469
Governance Function		–	11	2	20	20	20	430	449	469
Community and public safety		**82 314**	**86 624**	**92 341**	**107 514**	**104 565**	**104 565**	**110 763**	**115 228**	**120 331**
Community and social services		**8 394**	**11 376**	**9 037**	**11 186**	**10 591**	**10 591**	**12 623**	**12 646**	**13 199**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	1	38	100	100	100	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		745	675	1 245	1 326	1 066	1 066	3 377	3 522	3 679
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	1 000	–	130	130	130	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		1 228	4 802	758	876	672	672	1 183	1 182	1 230
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		4 899	3 931	6 045	7 069	6 918	6 918	7 623	7 942	8 290
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		1 522	967	950	1 685	1 705	1 705	440	0	0
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**46 660**	**44 224**	**42 298**	**54 230**	**54 187**	**54 187**	**55 583**	**58 065**	**60 648**
Beaches and Jetties		8 398	8 248	11 063	10 590	12 575	12 575	11 219	11 792	12 317
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		26 014	24 555	28 979	32 231	31 118	31 118	33 725	35 177	36 740
Recreational Facilities		604	464	2 366	3 593	3 083	3 083	3 672	3 826	3 998
Sports Grounds and Stadiums		11 644	10 957	(110)	7 816	7 412	7 412	6 967	7 270	7 593
Public safety		**21 582**	**22 868**	**29 512**	**29 328**	**27 358**	**27 358**	**28 641**	**29 997**	**31 327**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		21 582	22 868	29 512	29 328	27 358	27 358	28 641	29 997	31 327
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**3 369**	**5 837**	**6 946**	**5 884**	**5 850**	**5 850**	**6 163**	**6 431**	**6 714**
Housing		3 369	5 837	6 946	5 884	5 850	5 850	6 163	6 431	6 714
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**2 309**	**2 318**	**4 548**	**6 886**	**6 578**	**6 578**	**7 753**	**8 089**	**8 443**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		2 309	2 318	4 548	6 886	6 578	6 578	7 753	8 089	8 443
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**137 965**	**144 345**	**148 881**	**157 693**	**147 014**	**147 014**	**157 229**	**152 305**	**158 872**
Planning and development		**30 315**	**18 128**	**38 946**	**45 303**	**40 573**	**40 573**	**32 606**	**27 087**	**28 274**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		412	364	2 237	1 919	2 293	2 293	1 905	1 988	2 075
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		1 296	2 478	1 956	5 750	5 553	5 553	8 415	5 065	5 287
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		28 324	15 287	34 680	34 986	29 812	29 812	19 740	17 383	18 149
Project Management Unit		283	–	73	2 648	2 915	2 915	2 546	2 651	2 763
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Road transport		**103 629**	**116 231**	**106 033**	**109 560**	**103 389**	**103 389**	**110 959**	**111 689**	**116 460**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		703	2 336	21 164	12 031	11 419	11 419	12 294	12 835	13 401
Roads		102 926	113 895	84 868	97 529	91 970	91 970	98 665	98 854	103 059
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**4 021**	**9 986**	**3 902**	**2 830**	**3 051**	**3 051**	**13 664**	**13 528**	**14 138**
Biodiversity and Landscape		–	–	66	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		(924)	(1 028)	7	24	6	6	23	24	25
Pollution Control		4 946	11 014	3 830	2 806	3 044	3 044	13 641	13 504	14 113
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**(27 152)**	**55 278**	**169 190**	**561 444**	**601 604**	**601 604**	**618 367**	**656 235**	**673 167**
Energy sources		**38 269**	**20 274**	**70 269**	**354 858**	**381 557**	**381 557**	**385 646**	**416 126**	**449 899**
Electricity		38 269	20 274	70 269	354 858	381 557	381 557	385 646	416 126	449 899
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**(109 698)**	**(27 925)**	**69 741**	**86 287**	**93 728**	**93 728**	**105 030**	**109 075**	**113 843**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		(109 698)	(27 925)	69 741	86 287	93 728	93 728	105 030	109 075	113 843
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**14 315**	**31 121**	**23 530**	**59 888**	**60 376**	**60 376**	**76 610**	**77 820**	**53 770**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		14 315	31 121	23 530	59 888	60 376	60 376	76 610	77 820	53 770
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**29 963**	**31 808**	**5 650**	**60 412**	**65 943**	**65 943**	**51 081**	**53 214**	**55 655**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		21 547	31 808	6 073	60 231	65 757	65 757	51 081	53 214	55 655
Solid Waste Removal		8 415	–	(423)	181	187	187	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**3 361**	**1 880**	**1 090**	**3 834**	**3 686**	**3 686**	**4 122**	**4 303**	**4 497**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		3 361	1 880	1 090	3 834	3 686	3 686	4 122	4 303	4 497
Total Expenditure - Functional	3	**818 085**	**902 425**	**978 900**	**1 074 449**	**1 112 858**	**1 112 858**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit) for the year		**118 064**	**26 255**	**(44 973)**	**(68 793)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		–	–	867	–	1 070	1 070	–	–	–
Vote 2 - FINANCIAL SERVICES		–	346 563	328 986	332 484	335 875	335 875	358 424	381 710	406 995
Vote 3 - CORPORATE SERVICES		–	586	565	319	721	721	975	1 018	1 064
Vote 4 - COMMUNITY SERVICES		–	75 604	96 379	105 755	103 834	103 834	109 592	114 124	118 964
Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	502 438	502 543	563 015	586 305	586 305	600 577	632 681	661 044
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	3 490	4 586	4 082	5 001	5 001	4 960	5 178	5 411
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	**–**	**928 681**	**933 927**	**1 005 656**	**1 032 806**	**1 032 806**	**1 074 528**	**1 134 712**	**1 193 478**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - EXECUTIVE COUNCIL		–	44 424	51 232	52 647	55 260	55 260	55 415	52 098	54 421
Vote 2 - FINANCIAL SERVICES		–	77 668	80 189	107 877	100 944	100 944	103 466	104 985	109 133
Vote 3 - CORPORATE SERVICES		–	34 862	56 843	45 011	64 037	64 037	46 057	44 769	46 095
Vote 4 - COMMUNITY SERVICES		–	193 994	195 873	213 660	213 895	213 895	220 711	229 546	239 806
Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	531 934	572 561	621 597	647 745	647 745	681 816	718 247	737 630
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	19 542	22 202	33 658	30 976	30 976	39 256	34 012	35 515
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	**–**	**902 425**	**978 900**	**1 074 449**	**1 112 858**	**1 112 858**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit) for the year	2	**–**	**26 255**	**(44 973)**	**(68 793)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		–	–	867	–	1 070	1 070	–	–	–
1.1 - Mayor and Council		–	–	0	–	170	170	–	–	–
1.2 - Municipal Manager		–	–	867	–	–	–	–	–	–
1.3 - Risk and Internal Audit Unit		–	–	–	–	900	900	–	–	–
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
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Vote 2 - FINANCIAL SERVICES		–	346 563	328 986	332 484	335 875	335 875	358 424	381 710	406 995
2.1 - Financial Services: CFO		–	126 708	107 839	98 723	86 713	86 713	102 890	115 009	128 369
2.2 - ASSESSMENT RATES LEVIES		–	199 402	212 183	220 387	228 736	228 736	245 740	256 552	268 097
2.3 - Expenditure		–	14 239	4 207	6 115	2 811	2 811	2 811	2 934	3 067
2.4 - Budget and Financial Reporting		–	496	469	511	423	423	423	441	461
2.5 - Revenue		–	5 277	2 788	1 815	1 947	1 947	1 840	1 921	2 008
2.6 - Information Communication Technology (ICT)		–	–	–	–	–	–	–	–	–
2.7 - Assets Management		–	334	1 500	4 843	15 245	15 245	4 720	4 852	4 993
2.8 - SCM Stores: Logistics and Disposal Management		–	70	0	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and Acquisitions		–	36	–	91	–	–	–	–	–
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Vote 3 - CORPORATE SERVICES		–	586	565	319	721	721	975	1 018	1 064
3.1 - Corporate Services: Director		–	4	59	29	323	323	342	357	373
3.2 - Administration		–	–	–	–	97	97	103	107	112
3.3 - Human Resources		–	582	506	290	301	301	530	554	579
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Vote 4 - COMMUNITY SERVICES		–	75 604	96 379	105 755	103 834	103 834	109 592	114 124	118 964
4.1 - Community Services: Director		–	–	–	–	–	–	–	–	–
4.2 - Community Services		–	3 449	3 594	3 962	3 876	3 876	3 985	4 070	4 161
4.3 - Disaster Management		–	–	–	–	–	–	–	–	–
4.4 - Environmental Health		–	2 827	2 863	2 246	3 170	3 170	3 187	3 201	3 215

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
4.5 - Public Safety		–	8 968	10 493	20 091	7 295	7 295	7 738	8 006	8 293
4.6 - Sport and Recreation		–	5 495	5 800	6 302	8 506	8 506	9 017	9 414	9 837
4.7 - WasteManagement		–	54 865	73 630	73 154	80 986	80 986	85 664	89 434	93 458
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		**–**	**502 438**	**502 543**	**563 015**	**586 305**	**586 305**	**600 577**	**632 681**	**661 044**
5.1 - Infrastructure and Engineering: Director		–	1 899	1 579	1 671	1 671	1 671	1 795	1 869	1 947
5.2 - Engineering		–	1 696	2 478	2 540	2 128	2 128	1 922	780	815
5.3 - Energy Sources		–	253 973	293 707	349 113	357 466	357 466	377 639	401 259	419 316
5.4 - Waste Water Management		–	74 776	96 238	99 787	107 236	107 236	107 799	112 449	117 407
5.5 - Water Management		–	170 094	108 540	109 904	117 805	117 805	111 422	116 325	121 559
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**–**	**3 490**	**4 586**	**4 082**	**5 001**	**5 001**	**4 960**	**5 178**	**5 411**
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–
6.2 - Housing Services		–	–	–	–	–	–	–	–	–
6.3 - Planning and Development		–	3 490	4 586	4 082	5 001	5 001	4 960	5 178	5 411
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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Total Revenue by Vote	2	–	928 681	933 927	1 005 656	1 032 806	1 032 806	1 074 528	1 134 712	1 193 478

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		–	**44 424**	**51 232**	**52 647**	**55 260**	**55 260**	**55 415**	**52 098**	**54 421**
1.1 - Mayor and Council		–	24 633	28 982	30 445	28 845	28 845	23 684	24 402	25 500
1.2 - Municipal Manager		–	13 767	18 779	19 431	21 861	21 861	25 550	25 682	26 815
1.3 - Risk and Internal Audit Unit		–	6 025	3 471	2 771	4 554	4 554	6 180	2 015	2 106
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
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Vote 2 - FINANCIAL SERVICES		–	**77 668**	**80 189**	**107 877**	**100 944**	**100 944**	**103 466**	**104 985**	**109 133**
2.1 - Financial Services: CFO		–	1 263	2 064	2 375	2 606	2 606	2 486	2 572	2 663
2.2 - ASSESSMENT RATES LEVIES		–	17 640	17 855	25 010	23 125	23 125	27 175	26 063	27 182
2.3 - Expenditure		–	11 416	10 682	9 434	9 113	9 113	10 125	10 428	10 780
2.4 - Budget and Financial Reporting		–	4 712	5 423	6 585	6 236	6 236	6 699	6 943	7 232
2.5 - Revenue		–	18 046	19 336	23 762	23 422	23 422	24 355	25 126	26 104
2.6 - Information Communication Technology (ICT)		–	5 741	9 534	13 174	12 601	12 601	13 994	14 543	15 121
2.7 - Assets Management		–	13 845	9 612	20 068	17 110	17 110	9 953	10 260	10 613
2.8 - SCM Stores: Logistics and Disposal Management		–	2 145	2 148	2 552	2 600	2 600	2 570	2 674	2 783
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and Acquisitions		–	2 859	3 535	4 918	4 132	4 132	6 111	6 376	6 655
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Vote 3 - CORPORATE SERVICES		–	**34 862**	**56 843**	**45 011**	**64 037**	**64 037**	**46 057**	**44 769**	**46 095**
3.1 - Corporate Services: Director		–	1 265	1 551	1 468	1 667	1 667	1 761	1 835	1 915
3.2 - Administration		–	21 355	42 549	27 371	43 316	43 316	27 860	26 063	26 854
3.3 - Human Resources		–	12 242	12 743	16 172	19 054	19 054	16 436	16 870	17 327
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Vote 4 - COMMUNITY SERVICES		–	**193 994**	**195 873**	**213 660**	**213 895**	**213 895**	**220 711**	**229 546**	**239 806**
4.1 - Community Services: Director		–	1 811	3 824	2 412	2 661	2 661	2 811	2 934	3 050
4.2 - Community Services		–	6 883	7 450	8 475	8 046	8 046	11 222	11 650	12 156
4.3 - Disaster Management		–	2 771	883	1 239	1 001	1 001	1 516	1 569	1 644
4.4 - Environmental Health		–	4 982	5 628	6 927	6 719	6 719	7 753	8 089	8 443

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
4.5 - Public Safety		–	59 680	65 251	77 546	72 744	72 744	77 621	81 054	84 656
4.6 - Sport and Recreation		–	46 642	49 237	53 843	53 834	53 834	55 051	57 516	60 072
4.7 - WasteManagement		–	71 226	63 600	63 219	68 889	68 889	64 736	66 734	69 785
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		**–**	**531 934**	**572 561**	**621 597**	**647 745**	**647 745**	**681 816**	**718 247**	**737 630**
5.1 - Infrastructure and Engineering: Director		–	6 704	4 097	4 336	4 196	4 196	4 402	4 581	4 770
5.2 - Engineering		–	92 759	110 330	116 229	107 888	107 888	110 127	110 645	115 349
5.3 - Energy Sources		–	272 205	291 126	354 858	381 557	381 557	385 646	416 126	449 899
5.4 - Waste Water Management		–	71 079	71 285	60 081	60 569	60 569	76 610	77 820	53 770
5.5 - Water Management		–	89 188	95 724	86 094	93 535	93 535	105 030	109 075	113 843
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**–**	**19 542**	**22 202**	**33 658**	**30 976**	**30 976**	**39 256**	**34 012**	**35 515**
6.1 - Planning Development and Tourism: Director		–	1 425	1 821	1 856	1 946	1 946	1 796	1 866	1 944
6.2 - Housing Services		–	4 445	6 238	5 884	5 850	5 850	6 538	6 804	7 110
6.3 - Planning and Development		–	13 672	14 143	25 917	23 180	23 180	30 922	25 342	26 461
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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Total Expenditure by Vote	2	**–**	**902 425**	**978 900**	**1 074 449**	**1 112 858**	**1 112 858**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit) for the year	2	**–**	**26 255**	**(44 973)**	**(68 793)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	184 331	197 544	210 205	218 711	224 085	224 085	224 085	240 849	251 446	262 761
Service charges - electricity revenue	2	242 848	246 062	281 916	334 173	342 329	342 329	342 329	369 715	385 983	403 352
Service charges - water revenue	2	75 591	73 769	80 983	89 581	81 646	81 646	81 646	86 545	90 353	94 419
Service charges - sanitation revenue	2	44 023	49 951	52 346	58 635	57 754	57 754	57 754	61 219	63 912	66 788
Service charges - refuse revenue	2	50 819	51 351	53 974	55 744	57 811	57 811	57 811	61 280	63 976	66 855
Rental of facilities and equipment		609	697	2 347	1 169	2 800	2 800	2 800	2 968	3 099	3 238
Interest earned - external investments		11 947	11 657	4 192	5 780	2 811	2 811	2 811	2 811	2 934	3 067
Interest earned - outstanding debtors		8 288	8 576	9 982	10 674	12 820	12 820	12 820	13 598	14 196	14 835
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		21 334	2 125	3 308	2 238	794	794	794	842	879	919
Licences and permits		15 793	11 066	11 639	25 746	12 873	12 873	12 873	13 748	14 353	14 999
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		122 879	134 341	166 982	152 602	154 418	154 418	154 418	172 920	186 595	202 872
Other revenue	2	63 436	14 777	9 211	10 348	23 022	23 022	23 022	12 298	12 839	13 417
Gains		231	70	57	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**842 129**	**801 987**	**887 140**	**965 400**	**973 163**	**973 163**	**973 163**	**1 038 793**	**1 090 567**	**1 147 522**
Expenditure By Type											
Employee related costs	2	287 175	310 022	331 540	378 677	377 340	377 340	377 340	391 598	408 889	426 860
Remuneration of councillors		12 202	12 876	12 780	13 651	13 651	13 651	13 651	14 364	14 996	15 671
Debt impairment	3	44 146	55 131	31 535	53 726	45 817	45 817	45 817	49 992	52 192	54 541
Depreciation & asset impairment	2	75 856	76 979	80 852	91 830	91 830	91 830	91 830	101 153	100 259	79 322
Finance charges		6 638	5 714	3 094	716	716	716	716	–	–	–
Bulk purchases	2	198 587	231 512	254 058	290 000	300 000	300 000	300 000	300 000	328 800	360 365
Other materials	8	61 865	73 143	71 675	66 261	69 536	69 536	69 536	76 427	79 730	83 371
Contracted services		62 692	70 860	95 785	78 598	82 430	82 430	82 430	87 522	74 937	76 866
Transfers and subsidies		–	250	761	650	550	550	550	4 900	5 116	5 346
Other expenditure	4, 5	80 991	80 520	91 018	100 339	130 987	130 987	130 987	120 763	118 739	120 260
Losses		950	1 731	2 007	–	–	–	–	–	–	–
Total Expenditure		**831 102**	**918 739**	**975 106**	**1 074 449**	**1 112 858**	**1 112 858**	**1 112 858**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit)		**11 027**	**(116 752)**	**(87 966)**	**(109 049)**	**(139 695)**	**(139 695)**	**(139 695)**	**(107 927)**	**(93 091)**	**(75 079)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		94 020	126 360	46 787	40 256	59 643	59 643	59 643	35 734	44 145	45 956
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	0	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	334	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**105 048**	**9 942**	**(41 179)**	**(68 793)**	**(80 052)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**105 048**	**9 942**	**(41 179)**	**(68 793)**	**(80 052)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**105 048**	**9 942**	**(41 179)**	**(68 793)**	**(80 052)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**105 048**	**9 942**	**(41 179)**	**(68 793)**	**(80 052)**	**(80 052)**	**(80 052)**	**(72 193)**	**(48 945)**	**(29 123)**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Total Revenue	***936 150***	***928 681***	***933 927***	***1 005 656***	***1 032 806***	***1 032 806***	***1 032 806***	***1 074 528***	***1 134 712***	***1 193 478***

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE COUNCIL		–	(35)	(340)	1 990	2 695	2 695	2 695	–	–	–
Vote 2 - FINANCIAL SERVICES		–	292 339	194 907	2 210	3 704	3 704	3 704	1 670	–	–
Vote 3 - CORPORATE SERVICES		–	(805)	2 541	1 923	2 230	2 230	2 230	–	–	–
Vote 4 - COMMUNITY SERVICES		–	4 424	(3 810)	6 110	5 740	5 740	5 740	1 638	1 710	1 787
Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	(651 242)	30 462	45 230	72 737	72 737	72 737	29 649	36 959	38 533
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	3 871	(1 795)	670	1 154	1 154	1 154	–	–	–
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		**–**	**(351 448)**	**221 964**	**58 133**	**88 259**	**88 259**	**88 259**	**32 957**	**38 670**	**40 320**
Single-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE COUNCIL		–	(161)	(355)	750	775	775	775	–	–	–
Vote 2 - FINANCIAL SERVICES		–	(509)	(115 887)	250	13	13	13	60	–	–
Vote 3 - CORPORATE SERVICES		–	(4 174)	22 363	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		–	(18 910)	(984)	1 380	414	414	414	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	(26 050)	(110 774)	–	1 129	1 129	1 129	–	–	–
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	462	500	752	752	752	–	–	–
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		**–**	**(49 804)**	**(205 175)**	**2 880**	**3 082**	**3 082**	**3 082**	**60**	**–**	**–**
Total Capital Expenditure - Vote	3,7	**–**	**(401 251)**	**16 789**	**61 013**	**91 341**	**91 341**	**91 341**	**33 017**	**38 670**	**40 320**

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional											
Governance and administration		**35 560**	**72 113**	**12 833**	**8 963**	**10 337**	**10 337**	**10 337**	**1 730**	**–**	**–**
Executive and council		(545)	(96)	(348)	2 240	3 425	3 425	3 425	–	–	–
Finance and administration		36 105	72 205	13 181	6 723	6 887	6 887	6 887	1 730	–	–
Internal audit		–	4	–	–	25	25	25	–	–	–
Community and public safety		**(2 239)**	**(944)**	**(3 860)**	**8 987**	**7 775**	**7 775**	**7 775**	**6 160**	**6 406**	**6 570**
Community and social services		(77)	(12)	–	570	150	150	150	–	–	–
Sport and recreation		(701)	(1 894)	(9 281)	6 217	4 822	4 822	4 822	4 522	4 696	4 783
Public safety		(1 461)	(429)	6 071	2 200	2 803	2 803	2 803	1 638	1 710	1 787
Housing		–	1 391	(360)	–	–	–	–	–	–	–
Health		–	–	(290)	–	–	–	–	–	–	–
Economic and environmental services		**(4 883)**	**(1 381)**	**(42 093)**	**15 555**	**17 119**	**17 119**	**17 119**	**6 687**	**26 177**	**27 390**
Planning and development		(2 649)	(151)	149	1 120	2 884	2 884	2 884	–	–	–
Road transport		(2 234)	(1 230)	(42 242)	14 435	14 235	14 235	14 235	6 687	26 177	27 390
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**(10 891)**	**(66 189)**	**6 113**	**27 458**	**55 959**	**55 959**	**55 959**	**18 440**	**6 087**	**6 360**
Energy sources		(6 966)	(4 652)	(3 537)	9 783	9 930	9 930	9 930	–	6 087	6 360
Water management		1 891	(60 655)	796	2 245	28 888	28 888	28 888	–	–	–
Waste water management		(1 411)	1 804	9 276	14 630	16 842	16 842	16 842	18 440	–	–
Waste management		(4 404)	(2 687)	(423)	800	300	300	300	–	–	–
Other		**–**	**–**	**(35)**	**50**	**150**	**150**	**150**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**17 546**	**3 599**	**(27 043)**	**61 013**	**91 341**	**91 341**	**91 341**	**33 017**	**38 670**	**40 320**
Funded by:											
National Government		(1 849)	(63 140)	6 111	34 385	50 440	50 440	50 440	29 649	36 959	38 533
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		(8)	(429)	5 713	1 600	1 638	1 638	1 638	1 638	1 710	1 787
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**(1 857)**	**(63 569)**	**11 824**	**35 985**	**52 078**	**52 078**	**52 078**	**31 287**	**38 670**	**40 320**
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	71 933	(30 269)	25 028	39 263	39 263	39 263	1 730	–	–
Total Capital Funding	7	**(1 857)**	**8 364**	**(18 444)**	**61 013**	**91 341**	**91 341**	**91 341**	**33 017**	**38 670**	**40 320**

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Municipal Vote																						
Multi-year expenditure appropriation	2																					
Vote 1 - EXECUTIVE COUNCIL		–	(35)	(340)	1 990	2 695	2 695	2 695	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	(35)	(340)	1 870	2 525	2 525	2 525	–	–	–				–				–	–	–	–
1.2 - Municipal Manager		–	–	–	120	150	150	150	–	–	–				–				–	–	–	–
1.3 - Risk and Internal Audit Unit		–	–	–	–	20	20	20	–	–	–				–				–	–	–	–
1.4 - Legal Services		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
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Vote 2 - FINANCIAL SERVICES		–	292 339	194 907	2 210	3 704	3 704	3 704	1 670	–	–	–	–	–	–	–	–	–	–	1 670	–	–
2.1 - Financial Services: CFO		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.2 - ASSESSMENT RATES LEVIES		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.3 - Expenditure		–	(2)	(35)	–	87	87	87	–	–	–				–				–	–	–	–
2.4 - Budget and Financial Reporting		–	–	(4)	200	–	–	–	–	–	–				–				–	–	–	–
2.5 - Revenue		–	11 243	(322)	600	452	452	452	–	–	–				–				–	–	–	–
2.6 - Information Communication Technology (ICT)		–	(5 224)	703	1 091	1 933	1 933	1 933	1 020	–	–				–				–	1 020	–	–
2.7 - Assets Management		–	286 323	195 199	319	1 232	1 232	1 232	650	–	–				–				–	650	–	–
2.8 - SCM Stores: Logistics and Disposal Management		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and A		–	–	(633)	–	–	–	–	–	–	–				–				–	–	–	–
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Vote 3 - CORPORATE SERVICES		–	(805)	2 541	1 923	2 230	2 230	2 230	–	–	–	–	–	–	–	–	–	–	–	–	–	–
3.1 - Corporate Services: Director		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.2 - Administration		–	(805)	2 553	1 923	2 208	2 208	2 208	–	–	–				–				–	–	–	–
3.3 - Human Resources		–	–	(12)	–	22	22	22	–	–	–				–				–	–	–	–
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Vote 4 - COMMUNITY SERVICES		–	4 424	(3 810)	6 110	5 740	5 740	5 740	1 638	1 710	1 787	–	–	–	–	–	–	–	–	1 638	1 710	1 787
4.1 - Community Services: Director		–	–	21	–	–	–	–	–	–	–				–				–	–	–	–
4.2 - Community Services		–	–	–	570	150	150	150	–	–	–				–				–	–	–	–
4.3 - Disaster Management		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
4.4 - Environmental Health		–	–	(290)	–	–	–	–	–	–	–				–				–	–	–	–
4.5 - Public Safety		–	(1 718)	24 593	3 340	3 424	3 424	3 424	1 638	1 710	1 787				–				–	1 638	1 710	1 787
4.6 - Sport and Recreation		–	(3 858)	(28 135)	2 000	1 900	1 900	1 900	–	–	–				–				–	–	–	–
4.7 - WasteManagement		–	10 000	–	200	266	266	266	–	–	–				–				–	–	–	–
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	(651 242)	30 462	45 230	72 737	72 737	72 737	29 649	36 959	38 533	–	–	–	–	–	–	–	–	29 649	36 959	38 533
5.1 - Infrastructure and Engineering: Director		–	809	7	4 137	2 842	2 842	2 842	4 522	4 696	4 783				–				–	4 522	4 696	4 783
5.2 - Engineering		–	(115)	(5 307)	14 435	14 235	14 235	14 235	6 687	26 177	27 390				–				–	6 687	26 177	27 390
5.3 - Energy Sources		–	(7 134)	(84 494)	9 783	9 930	9 930	9 930	–	6 087	6 360				–				–	–	6 087	6 360
5.4 - Waste Water Management		–	22 407	111 496	14 630	16 842	16 842	16 842	18 440	–	–				–				–	18 440	–	–
5.5 - Water Management		–	(667 210)	8 760	2 245	28 888	28 888	28 888	–	–	–				–				–	–	–	–
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	3 871	(1 795)	670	1 154	1 154	1 154	–	–	–	–	–	–	–	–	–	–	–	–	–	–
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.2 - Housing Services		–	4 174	(1 080)	–	–	–	–	–	–	–				–				–	–	–	–
6.3 - Planning and Development		–	(303)	(715)	670	1 154	1 154	1 154	–	–	–				–				–	–	–	–
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Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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Capital multi-year expenditure sub-total		–	(351 448)	221 964	58 133	88 259	88 259	88 259	32 957	38 670	40 320	–	–	–	–	–	–		–	32 957	38 670	

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - EXECUTIVE COUNCIL		–	(161)	(355)	750	775	775	775	–	–	–
1.1 - Mayor and Council		–	(168)	(355)	750	750	750	750	–	–	–
1.2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
1.3 - Risk and Internal Audit Unit		–	8	–	–	25	25	25	–	–	–
1.4 - Legal Services		–	–	–	–	–	–	–	–	–	–
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Vote 2 - FINANCIAL SERVICES		–	(509)	(115 887)	250	13	13	13	60	–	–
2.1 - Financial Services: CFO		–	–	–	–	–	–	–	–	–	–
2.2 - ASSESSMENT RATES LEVIES		–	–	–	–	–	–	–	–	–	–
2.3 - Expenditure		–	(26)	–	–	–	–	–	–	–	–
2.4 - Budget and Financial Reporting		–	–	–	–	–	–	–	30	–	–
2.5 - Revenue		–	–	–	–	–	–	–	–	–	–
2.6 - Information Communication Technology (ICT)		–	(196)	–	–	–	–	–	–	–	–
2.7 - Assets Management		–	–	(115 941)	–	–	–	–	30	–	–
2.8 - SCM Stores: Logistics and Disposal Management		–	–	–	–	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management a		–	(288)	55	250	13	13	13	–	–	–
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Vote 3 - CORPORATE SERVICES		–	(4 174)	22 363	–	–	–	–	–	–	–
3.1 - Corporate Services: Director		–	–	–	–	–	–	–	–	–	–
3.2 - Administration		–	(4 174)	–	–	–	–	–	–	–	–
3.3 - Human Resources		–	–	22 363	–	–	–	–	–	–	–
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Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 4 - COMMUNITY SERVICES		–	(18 910)	(984)	1 380	414	414	414	–	–	–
4.1 - Community Services: Director		–	–	–	–	–	–	–	–	–	–
4.2 - Community Services		–	–	–	–	–	–	–	–	–	–
4.3 - Disaster Management		–	(8)	–	–	–	–	–	–	–	–
4.4 - Environmental Health		–	–	–	–	–	–	–	–	–	–
4.5 - Public Safety		–	–	(618)	1 200	300	300	300	–	–	–
4.6 - Sport and Recreation		–	(155)	56	80	80	80	80	–	–	–
4.7 - WasteManagement		–	(18 747)	(423)	100	34	34	34	–	–	–
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	(26 050)	(110 774)	–	1 129	1 129	1 129	–	–	–
5.1 - Infrastructure and Engineering: Director		–	(1 243)	28	–	1 129	1 129	1 129	–	–	–
5.2 - Engineering		–	(3 612)	(121 578)	–	–	–	–	–	–	–
5.3 - Energy Sources		–	(20 881)	10 776	–	–	–	–	–	–	–
5.4 - Waste Water Management		–	(314)	–	–	–	–	–	–	–	–
5.5 - Water Management		–	–	–	–	–	–	–	–	–	–
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	462	500	752	752	752	–	–	–
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–	–
6.2 - Housing Services		–	–	–	–	–	–	–	–	–	–
6.3 - Planning and Development		–	–	462	500	752	752	752	–	–	–
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Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
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Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
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Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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Capital single-year expenditure sub-total		–	(49 804)	(205 175)	2 880	3 082	3 082	3 082	60	–	–
Total Capital Expenditure		–	(401 251)	16 789	61 013	91 341	91 341	91 341	33 017	38 670	40 320

Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

EC108 Kouga - Table A6 Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Current assets											
Cash		9 341	5 853	12 188	12 224	3 118	3 118	3 118	5 038	39 106	56 080
Call investment deposits	1	110 572	(78 332)	40 490	33 116	987	987	987	2 838	4 770	6 788
Consumer debtors	1	2 162	16 349	238 279	67 296	86 056	86 056	86 056	86 056	86 055	86 055
Other debtors		22 625	10 596	142 012	48 618	47 032	47 032	47 032	47 032	47 032	47 031
Current portion of long-term receivables		–	–	–	3				–	–	–
Inventory	2	2 583	432	12 570	8 798	12 570	12 570	12 570	12 570	12 570	12 570
Total current assets		**147 283**	**(45 102)**	**445 540**	**170 054**	**149 763**	**149 763**	**149 763**	**153 534**	**189 533**	**208 525**
Non current assets											
Long-term receivables		(3)	(3)	–	13	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	242 552	242 552	262 645	262 645	262 645	262 645	262 645	262 645
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	11 765	58 873	2 071 777	2 042 419	2 053 106	2 053 106	2 053 106	1 985 525	1 924 489	1 886 073
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		3 297	56	1 295	2 934	2 402	2 402	2 402	1 847	1 294	708
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**15 059**	**58 926**	**2 315 624**	**2 287 917**	**2 318 153**	**2 318 153**	**2 318 153**	**2 250 017**	**2 188 428**	**2 149 426**
TOTAL ASSETS		**162 342**	**13 823**	**2 761 163**	**2 457 971**	**2 467 916**	**2 467 916**	**2 467 916**	**2 403 551**	**2 377 960**	**2 357 951**
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	123	541	6 747	0	–	–	–	–	–	–
Consumer deposits		2 137	698	20 774	17 378	20 774	20 774	20 774	20 774	20 774	20 774
Trade and other payables	4	42 287	(2 166)	182 904	135 300	101 573	101 573	101 573	109 401	132 756	141 869
Provisions		5 144	3 446	35 447	29 649	38 275	38 275	38 275	38 275	38 275	38 275
Total current liabilities		**49 691**	**2 518**	**245 872**	**182 327**	**160 622**	**160 622**	**160 622**	**168 450**	**191 805**	**200 918**
Non current liabilities											
Borrowing		(7 997)	(8 962)	0	–	–	–	–	–	–	–
Provisions		1 464	(4 872)	175 631	163 445	191 375	191 375	191 375	191 375	191 375	191 375
Total non current liabilities		**(6 533)**	**(13 834)**	**175 631**	**163 445**	**191 375**	**191 375**	**191 375**	**191 375**	**191 375**	**191 375**
TOTAL LIABILITIES		**43 158**	**(11 316)**	**421 502**	**345 772**	**351 998**	**351 998**	**351 998**	**359 826**	**383 180**	**392 294**
NET ASSETS	5	**119 184**	**25 139**	**2 339 661**	**2 112 199**	**2 115 918**	**2 115 918**	**2 115 918**	**2 043 726**	**1 994 780**	**1 965 657**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(7 556)	(471)	2 231 641	2 112 199	2 115 918	2 115 918	2 115 918	2 043 726	1 994 780	1 965 657
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**(7 556)**	**(471)**	**2 231 641**	**2 112 199**	**2 115 918**	**2 115 918**	**2 115 918**	**2 043 726**	**1 994 780**	**1 965 657**

References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Total Assets must balance with Total Liabilities

6. Net Assets must balance with Total Community Wealth/Equity

EC108 Kouga - Table A7 Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		(2 477)	(79)	(545 688)	203 401	212 184	212 184	212 184	228 023	238 056	248 769
Service charges		–	–	(70 769)	500 464	711 473	711 473	711 473	641 274	669 490	699 617
Other revenue		(3 139)	–	(33 622)	39 500	57 614	57 614	57 614	46 599	52 804	57 149
Transfers and Subsidies - Operational	1	–	–	(152 544)	152 602	154 418	154 418	154 418	172 920	186 595	202 872
Transfers and Subsidies - Capital	1	–	–	(2 151)	40 256	53 680	53 680	53 680	35 734	48 141	50 951
Interest		(530 699)	(510 656)	(782 820)	15 706	2 811	2 811	2 811	2 811	2 934	3 067
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(2 522)	116 641	2 822	(927 527)	(1 142 665)	(1 142 665)	(1 142 665)	(1 090 573)	(1 123 352)	(1 203 111)
Finance charges		–	–	–	(716)	(716)	(716)	(716)	–	–	–
Transfers and Grants	1	–	–	751	(650)	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(538 838)**	**(394 094)**	**(1 584 019)**	**23 037**	**48 798**	**48 798**	**48 798**	**36 788**	**74 668**	**59 313**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		3	3	–		–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(17 546)	(3 599)	27 043	(61 013)	(91 341)	(91 341)	(91 341)	(33 017)	(38 670)	(40 320)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(17 543)**	**(3 596)**	**27 043**	**(61 013)**	**(91 341)**	**(91 341)**	**(91 341)**	**(33 017)**	**(38 670)**	**(40 320)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		2 137	698	20 774		–			–	–	–
Payments											
Repayment of borrowing		–	–	–	(6 747)	(6 747)	(6 747)	(6 747)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**2 137**	**698**	**20 774**	**(6 747)**	**(6 747)**	**(6 747)**	**(6 747)**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(554 244)**	**(396 992)**	**(1 536 202)**	**(44 723)**	**(49 289)**	**(49 289)**	**(49 289)**	**3 771**	**35 999**	**18 993**
Cash/cash equivalents at the year begin:	2	**–**	**–**	**141 033**	90 062	53 394	53 394	**53 394**	**4 105**	**7 876**	**43 875**
Cash/cash equivalents at the year end:	2	**(554 244)**	**(396 992)**	**(1 395 169)**	**45 339**	**4 105**	**4 105**	**4 105**	**7 876**	**43 875**	**62 868**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	(554 244)	(396 992)	(1 395 169)	45 339	4 105	4 105	4 105	7 876	43 875	62 868
Other current investments > 90 days		674 157	324 513	1 447 847	0	(0)	(0)	(0)	0	0	1
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**119 913**	**(72 479)**	**52 678**	**45 339**	**4 105**	**4 105**	**4 105**	**7 876**	**43 875**	**62 869**
Application of cash and investments											
Unspent conditional transfers		98 017	(72 029)	6 199	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–	–	7 505	33 152	33 152	33 152	–	–	–
Other working capital requirements	3	(46 538)	51 474	434 958	21 012	(58 483)	(58 483)	(58 483)	(31 833)	(9 092)	(256)
Other provisions		1 540	(931)	413	3 176	14 343	14 343	14 343	14 343	14 343	14 343
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**53 019**	**(21 486)**	**441 570**	**31 693**	**(10 988)**	**(10 988)**	**(10 988)**	**(17 490)**	**5 251**	**14 088**
Surplus(shortfall)		**66 894**	**(50 993)**	**(388 893)**	**13 646**	**15 092**	**15 092**	**15 092**	**25 366**	**38 624**	**48 781**

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		(197)	(3)	(345 322)	106 783	160 056	160 056	160 056	141 234	141 848	142 125
Creditors due		(46 735)	51 471	89 636	127 795	101 573	101 573	101 573	109 401	132 756	141 869
Total		**46 538**	**(51 474)**	**(434 958)**	**(21 012)**	**58 483**	**58 483**	**58 483**	**31 833**	**9 092**	**256**
Debtors collection assumptions											
Balance outstanding - debtors		24 784	26 941	380 291	115 926	133 087	133 087	133 087	133 087	133 087	133 086
Estimate of debtors collection rate		-0.8%	0.0%	-90.8%	92.1%	120.3%	120.3%	120.3%	106.1%	106.6%	106.8%
Long term investments committed											
Balance (*Insert description; eg sinking fund)*											
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits: Banks		–	–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves											
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–	–
Capitalisation Reserve		–	–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–	–
Non-Controlling Interest		–	–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CAPITAL EXPENDITURE										
Total New Assets	1	**72 316**	**157 268**	**55 720**	**27 945**	**53 073**	**53 073**	**3 368**	**7 797**	**8 147**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	1 643	–	–	–	–	–	–	–
Electrical Infrastructure		1 822	3 266	11 281	8 383	7 783	7 783	–	6 087	6 360
Water Supply Infrastructure		35 039	42 706	852	570	27 986	27 986	–	–	–
Sanitation Infrastructure		22 014	88 902	36 367	3 430	1 287	1 287	–	–	–
Solid Waste Infrastructure		–	–	–	1 370	247	247	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	174	23	700	700	700	–	–	–
Infrastructure		***58 876***	***136 692***	***48 522***	***14 453***	***38 002***	***38 002***	**–**	***6 087***	***6 360***
Community Facilities		1 173	446	612	1 650	3 079	3 079	–	–	–
Sport and Recreation Facilities		(1 861)	96	–	200	155	155	–	–	–
Community Assets		***(688)***	***542***	***612***	***1 850***	***3 234***	***3 234***	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		3	124	–	–	–	–	–	–	–
Non-revenue Generating		–	2 950	–	–	–	–	–	–	–
Investment properties		***3***	***3 074***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		12	(1 219)	844	1 106	629	629	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***12***	***(1 219)***	***844***	***1 106***	***629***	***629***	**–**	**–**	**–**
Biological or Cultivated Assets		**21**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		48	553	977	1 257	1 107	1 107	–	–	–
Intangible Assets		***48***	***553***	***977***	***1 257***	***1 107***	***1 107***	**–**	**–**	**–**
Computer Equipment		**6 070**	**(3 181)**	**1 167**	**1 350**	**2 826**	**2 826**	**1 020**	**–**	**–**
Furniture and Office Equipment		**6 925**	**730**	**1 267**	**1 770**	**1 568**	**1 568**	**710**	**–**	**–**
Machinery and Equipment		**1 049**	**4 393**	**2 413**	**2 960**	**1 302**	**1 302**	**–**	**–**	**–**
Transport Assets		**–**	**15 684**	**(83)**	**3 200**	**4 405**	**4 405**	**1 638**	**1 710**	**1 787**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	2	**24 143**	**4 407**	**(40 221)**	**3 115**	**3 386**	**3 386**	**–**	**–**	**–**
Roads Infrastructure		–	217	(38 320)	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 514	–	–	–	864	864	–	–	–
Water Supply Infrastructure		18 630	–	8	1 565	872	872	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	1 500	1 500	1 500	–	–	–
Infrastructure		***24 143***	***217***	***(38 311)***	***3 065***	***3 236***	***3 236***	**–**	**–**	**–**
Community Facilities		–	171	(30 270)	50	150	150	–	–	–
Sport and Recreation Facilities		–	1 945	139	–	–	–	–	–	–
Community Assets		**–**	***2 116***	***(30 131)***	***50***	***150***	***150***	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	2 074	6 148	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	***2 074***	***6 148***	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	22 363	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	***22 363***	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**(290)**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Upgrading of Existing Assets	6	**7 529**	**(63 689)**	**10 229**	**29 952**	**34 882**	**34 882**	**29 649**	**30 873**	**32 173**
Roads Infrastructure		–	–	–	14 235	14 235	14 235	6 687	26 177	27 390
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		892	–	–	1 400	2 147	2 147	–	–	–
Water Supply Infrastructure		11 070	(71 569)	383	–	–	–	–	–	–
Sanitation Infrastructure		(4 961)	3 758	10 540	9 830	15 308	15 308	18 440	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	239	4 832	–	–	–	–	–	–
Infrastructure		***7 001***	***(67 572)***	***15 755***	***25 465***	***31 690***	***31 690***	***25 127***	***26 177***	***27 390***
Community Facilities		61	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		1 065	636	(5 483)	4 237	2 942	2 942	4 522	4 696	4 783
Community Assets		***1 126***	***636***	***(5 483)***	***4 237***	***2 942***	***2 942***	***4 522***	***4 696***	***4 783***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		(598)	(103)	(43)	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***(598)***	***(103)***	***(43)***	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	3 350	–	250	250	250	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	**103 988**	**97 985**	**25 728**	**61 013**	**91 341**	**91 341**	**33 017**	**38 670**	**40 320**
Roads Infrastructure		–	217	(38 320)	14 235	14 235	14 235	6 687	26 177	27 390
Storm water Infrastructure		–	1 643	–	–	–	–	–	–	–
Electrical Infrastructure		8 228	3 266	11 281	9 783	10 793	10 793	–	6 087	6 360
Water Supply Infrastructure		64 739	(28 862)	1 243	2 135	28 858	28 858	–	–	–
Sanitation Infrastructure		17 053	92 660	46 907	13 260	16 595	16 595	18 440	–	–
Solid Waste Infrastructure		–	–	–	1 370	247	247	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	413	4 856	2 200	2 200	2 200	–	–	–
Infrastructure		***90 020***	***69 336***	***25 966***	***42 983***	***72 928***	***72 928***	***25 127***	***32 264***	***33 750***
Community Facilities		1 235	617	(29 658)	1 700	3 229	3 229	–	–	–
Sport and Recreation Facilities		(796)	2 677	(5 344)	4 437	3 097	3 097	4 522	4 696	4 783
Community Assets		***438***	***3 294***	***(35 001)***	***6 137***	***6 326***	***6 326***	***4 522***	***4 696***	***4 783***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		3	2 199	6 148	–	–	–	–	–	–
Non-revenue Generating		–	2 950	–	–	–	–	–	–	–
Investment properties		***3***	***5 149***	***6 148***	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		(586)	(1 322)	23 163	1 106	629	629	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***(586)***	***(1 322)***	***23 163***	***1 106***	***629***	***629***	**–**	**–**	**–**
Biological or Cultivated Assets		**21**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		48	553	977	1 257	1 107	1 107	–	–	–
Intangible Assets		***48***	***553***	***977***	***1 257***	***1 107***	***1 107***	**–**	**–**	**–**
Computer Equipment		**6 070**	**169**	**1 167**	**1 600**	**3 076**	**3 076**	**1 020**	**–**	**–**
Furniture and Office Equipment		**6 925**	**730**	**1 267**	**1 770**	**1 568**	**1 568**	**710**	**–**	**–**
Machinery and Equipment		**1 049**	**4 393**	**2 413**	**2 960**	**1 302**	**1 302**	**–**	**–**	**–**
Transport Assets		**–**	**15 684**	**(373)**	**3 200**	**4 405**	**4 405**	**1 638**	**1 710**	**1 787**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class		**103 988**	**97 985**	**25 728**	**61 013**	**91 341**	**91 341**	**33 017**	**38 670**	**40 320**
ASSET REGISTER SUMMARY - PPE (WDV)	5	16 073	58 929	2 315 624	2 287 904	2 165 348	2 165 348	2 250 017	2 188 428	2 149 426
Roads Infrastructure		(30 536)	(29 987)	611 200	615 836	585 640	585 640	553 682	505 774	443 605
Storm water Infrastructure		(19 431)	(18 612)	36 840	45 925	20 632	20 632	18 676	18 685	18 566
Electrical Infrastructure		5 352	(2 362)	173 336	474 003	176 347	176 347	168 505	174 629	174 426
Water Supply Infrastructure		36 271	(47 330)	246 333	344 358	273 271	273 271	259 065	259 132	258 270
Sanitation Infrastructure		30 385	62 288	454 752	67 176	471 593	471 593	463 897	445 580	471 584
Solid Waste Infrastructure		–	112	14 625	16 009	14 625	14 625	12 114	12 126	11 974
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	3 350	–	250	250	250	250	250	250
Infrastructure		***22 042***	***(32 541)***	***1 537 086***	***1 563 557***	***1 542 358***	***1 542 358***	***1 476 190***	***1 416 176***	***1 378 675***
Community Assets		1 281	3 086	19 688	25 373	34 821	34 821	39 185	39 359	39 437
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	242 552	242 552	262 645	262 645	262 645	262 645	262 645
Other Assets		(15 293)	70 680	213 312	142 876	46 444	46 444	198 130	198 136	198 068
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		3 297	56	1 295	2 934	2 402	2 402	1 847	1 294	708
Computer Equipment		130	(7 839)	6 657	9 198	10 187	10 187	11 207	10 187	10 187
Furniture and Office Equipment		5 213	5 392	4 293	17 122	5 861	5 861	5 062	4 902	4 305
Machinery and Equipment		1 053	4 182	5 747	28 792	7 134	7 134	5 945	5 824	5 745
Transport Assets		1 829	14 167	25 233	15 731	18 776	18 776	15 087	15 184	14 938
Land		(3 479)	1 746	259 760	239 771	234 719	234 719	234 719	234 719	234 719
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**16 073**	**58 929**	**2 315 624**	**2 287 904**	**2 165 348**	**2 165 348**	**2 250 017**	**2 188 428**	**2 149 426**
EXPENDITURE OTHER ITEMS										
Depreciation	7	75 856	76 979	80 852	91 830	91 830	91 830	101 153	100 259	79 322
Repairs and Maintenance by Asset Class	3	**46 259**	**60 289**	**68 513**	**48 821**	**50 901**	**50 901**	**55 864**	**56 279**	**56 850**
Roads Infrastructure		16 032	25 495	32 760	11 590	11 590	11 590	11 272	11 272	11 272
Storm water Infrastructure		774	726	1 058	1 405	1 355	1 355	1 828	1 828	1 828
Electrical Infrastructure		5 941	9 820	8 824	7 302	7 152	7 152	8 200	8 200	8 200
Water Supply Infrastructure		3 044	2 957	8 766	6 426	10 963	10 963	10 517	10 517	10 517
Sanitation Infrastructure		3 249	3 208	2 567	2 915	3 015	3 015	5 136	5 136	5 136
Solid Waste Infrastructure		84	1 538	65	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rail Infrastructure		–	–	194	730	730	730	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	46	1 000	298	298	–	–	–
Infrastructure		***29 124***	***43 744***	***54 281***	***31 367***	***35 103***	***35 103***	***36 952***	***36 952***	***36 952***
Community Facilities		1 802	1 463	1 233	1 867	1 337	1 337	2 738	2 858	2 987
Sport and Recreation Facilities		1 119	2 899	2 116	1 844	1 844	1 844	1 850	1 931	2 018
Community Assets		***2 921***	***4 362***	***3 349***	***3 711***	***3 181***	***3 181***	***4 588***	***4 790***	***5 005***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		5 170	1 966	2 547	3 194	3 229	3 229	3 594	3 542	3 615
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***5 170***	***1 966***	***2 547***	***3 194***	***3 229***	***3 229***	***3 594***	***3 542***	***3 615***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**365**	**318**	**391**	**732**	**677**	**677**	**1 042**	**1 082**	**1 124**
Transport Assets		**8 680**	**9 899**	**7 946**	**9 816**	**8 711**	**8 711**	**9 688**	**9 913**	**10 154**
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		**122 115**	**137 268**	**149 365**	**140 651**	**142 731**	**142 731**	**157 017**	**156 538**	**136 172**
Renewal and upgrading of Existing Assets as % of total capex		*30.5%*	*-60.5%*	*-116.6%*	*54.2%*	*41.9%*	*41.9%*	*89.8%*	*79.8%*	*79.8%*
Renewal and upgrading of Existing Assets as % of deprecn		*41.8%*	*-77.0%*	*-37.1%*	*36.0%*	*41.7%*	*41.7%*	*29.3%*	*30.8%*	*40.6%*
R&M as a % of PPE		*393.2%*	*102.4%*	*3.3%*	*2.4%*	*2.5%*	*2.5%*	*2.8%*	*2.9%*	*3.0%*
Renewal and upgrading and R&M as a % of PPE		*485.0%*	*2.0%*	*2.0%*	*4.0%*	*4.0%*	*4.0%*	*4.0%*	*4.0%*	*4.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Detail of upgrading of existing assets provided in Table SA34e

7. Detail of depreciation provided in Table SA34d

EC108 Kouga - Table A10 Basic service delivery measurement

Description	Ref	-2018	-2019	-2020	-2021-O	-2021-A	-2021-F	-2022	-2023	-2024
		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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)		–	–	–	–	–	–	–	–	–
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	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		9 944 953	23 667 920	32 489 730	38 317 522	38 856 733	38 856 733	20 354 089	21 249 669	22 205 904
Sanitation (free minimum level service)		6 539 839	8 634 124	9 780 726	9 716 797	10 767 174	10 767 174	11 413 204	11 915 385	12 451 578
Electricity/other energy (50kwh per household per month)		3 032 349	3 966 664	4 485 953	6 273 743	6 424 201	6 424 201	6 938 137	7 243 415	7 569 369
Refuse (removed at least once a week)		12 753 052	16 275 478	2 878 538	–	–	–	20 834 047	21 750 746	22 729 529
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		9 945	23 668	32 490	38 318	38 857	38 857	20 354	21 250	22 206
Sanitation (free sanitation service to **indigent households**)		6 540	8 634	9 781	9 717	10 767	10 767	11 413	11 915	12 452
Electricity/other energy (50kwh per **indigent** household per month)		3 032	3 967	4 486	6 274	6 424	6 424	6 938	7 243	7 569
Refuse (removed once a week **for indigent households**)		12 753	16 275	2 879	–	–	–	20 834	21 751	22 730
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**32 270**	**52 544**	**49 635**	**54 308**	**56 048**	**56 048**	**59 539**	**62 159**	**64 956**
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
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)**		17 213	17 945	20 190	20 451	20 678	20 678	20 598	21 504	22 472
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**17 213**	**17 945**	**20 190**	**20 451**	**20 678**	**20 678**	**20 598**	**21 504**	**22 472**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		201 545	215 489	230 395	239 162	244 763	244 763	244 763	261 446	272 950	285 233
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		17 213	17 945	20 190	20 451	20 678	20 678	20 678	20 598	21 504	22 472
Net Property Rates		**184 331**	**197 544**	**210 205**	**218 711**	**224 085**	**224 085**	**224 085**	**240 849**	**251 446**	**262 761**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		245 881	250 028	286 402	340 446	348 753	348 753	348 753	376 653	393 226	410 921
less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (50 kwh per indigent household per month)		3 032	3 967	4 486	6 274	6 424	6 424	6 424	6 938	7 243	7 569
Net Service charges - electricity revenue		**242 848**	**246 062**	**281 916**	**334 173**	**342 329**	**342 329**	**342 329**	**369 715**	**385 983**	**403 352**
Service charges - water revenue	6										
Total Service charges - water revenue		85 536	97 437	113 473	127 899	120 503	120 503	120 503	106 899	111 603	116 625
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		9 945	23 668	32 490	38 318	38 857	38 857	38 857	20 354	21 250	22 206
Net Service charges - water revenue		**75 591**	**73 769**	**80 983**	**89 581**	**81 646**	**81 646**	**81 646**	**86 545**	**90 353**	**94 419**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		50 563	58 585	62 127	68 352	68 521	68 521	68 521	72 632	75 828	79 240
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent households)		6 540	8 634	9 781	9 717	10 767	10 767	10 767	11 413	11 915	12 452
Net Service charges - sanitation revenue		**44 023**	**49 951**	**52 346**	**58 635**	**57 754**	**57 754**	**57 754**	**61 219**	**63 912**	**66 788**
Service charges - refuse revenue	6										
Total refuse removal revenue		46 154	50 181	39 520	41 073	42 877	42 877	42 877	66 284	69 200	72 314
Total landfill revenue		17 418	17 446	17 332	14 671	14 934	14 934	14 934	15 830	16 527	17 270

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)		12 753	16 275	2 879	–	–	–	–	20 834	21 751	22 730
Net Service charges - refuse revenue		**50 819**	**51 351**	**53 974**	**55 744**	**57 811**	**57 811**	**57 811**	**61 280**	**63 976**	**66 855**
Other Revenue by source											
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Other Revenue											
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Operational Revenue		57 265	3 667	1 052	4 288	14 571	14 571	14 571	4 295	4 484	4 686
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	(0)	–	–	–	–	–	–
Sales of Goods and Rendering of Services		6 171	11 110	8 159	6 061	8 450	8 450	8 450	8 003	8 355	8 731
Fuel Levy	3	–	–	–	–	–	–	–	–	–	–
Total 'Other' Revenue	1	**63 436**	**14 777**	**9 211**	**10 348**	**23 022**	**23 022**	**23 022**	**12 298**	**12 839**	**13 417**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	166 909	183 265	197 888	243 631	225 787	225 787	225 787	263 793	275 381	287 478
Pension and UIF Contributions		27 480	30 219	32 044	36 987	35 854	35 854	35 854	35 019	36 640	38 251
Medical Aid Contributions		14 433	15 800	16 850	23 715	21 468	21 468	21 468	17 521	18 291	19 096
Overtime		–	–	–	–	–	–	–	–	–	–
Performance Bonus		13 193	13 900	15 592	17 816	21 102	21 102	21 102	17 343	18 106	18 903
Motor Vehicle Allowance		7 776	9 390	10 343	11 476	13 695	13 695	13 695	12 740	13 300	13 886
Cellphone Allowance		8	6	10	96	103	103	103	63	65	68
Housing Allowances		953	857	900	1 787	1 782	1 782	1 782	1 031	1 076	1 124
Other benefits and allowances		39 920	42 837	39 105	39 085	31 937	31 937	31 937	36 714	38 330	40 016
Payments in lieu of leave		1 591	1 221	4 252	2 383	5 670	5 670	5 670	6 100	6 368	6 649
Long service awards		3 592	761	1 954	1 702	4 880	4 880	4 880	1 275	1 331	1 389
Post-retirement benefit obligations	4	11 322	11 767	12 603	–	15 062	15 062	15 062	–	–	–
sub-total	5	**287 175**	**310 022**	**331 540**	**378 677**	**377 340**	**377 340**	**377 340**	**391 598**	**408 889**	**426 860**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**287 175**	**310 022**	**331 540**	**378 677**	**377 340**	**377 340**	**377 340**	**391 598**	**408 889**	**426 860**
Contributions recognised - capital											
List contributions by contract		–	–	–	0	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total Contributions recognised - capital		–	–	–	0	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		75 732	76 817	80 852	91 830	91 830	91 830	91 830	100 597	99 706	78 736
Lease amortisation		124	–	–	–	–	–	–	555	553	586
Capital asset impairment		–	162	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	10	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	**75 856**	**76 979**	**80 852**	**91 830**	**91 830**	**91 830**	**91 830**	**101 153**	**100 259**	**79 322**
Bulk purchases											
Electricity Bulk Purchases		198 587	231 512	254 058	290 000	300 000	300 000	300 000	300 000	328 800	360 365
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Total bulk purchases	1	**198 587**	**231 512**	**254 058**	**290 000**	**300 000**	**300 000**	**300 000**	**300 000**	**328 800**	**360 365**
Transfers and grants											
Cash transfers and grants		–	250	761	650	550	550	550	4 900	5 116	5 346
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**–**	**250**	**761**	**650**	**550**	**550**	**550**	**4 900**	**5 116**	**5 346**
Contracted services											
Outsourced Services		14 342	16 012	28 832	31 749	35 613	35 613	35 613	22 988	18 177	18 811
Consultants and Professional Services		11 757	12 342	8 534	11 755	12 719	12 719	12 719	29 306	21 759	22 485
Contractors		36 594	42 507	58 420	35 094	34 097	34 097	34 097	35 228	35 001	35 569
sub-total	1	**62 692**	**70 860**	**95 785**	**78 598**	**82 430**	**82 430**	**82 430**	**87 522**	**74 937**	**76 866**
Allocations to organs of state:											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total contracted services		**62 692**	**70 860**	**95 785**	**78 598**	**82 430**	**82 430**	**82 430**	**87 522**	**74 937**	**76 866**
Other Expenditure By Type											
Collection costs		5 229	4 456	5 533	900	5 600	5 600	5 600	5 900	5 900	5 900
Contributions to 'other' provisions		1 540	(931)	413	156	417	417	417	150	150	150
Audit fees		4 412	4 997	4 320	4 500	4 500	4 500	4 500	–	–	–
General expenses	3										
Operating Leases		9 510	6 700	6 551	7 624	7 174	7 174	7 174	5 164	5 217	5 273
Operational Cost		60 299	65 298	74 201	87 160	113 297	113 297	113 297	109 549	107 472	108 937
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total 'Other' Expenditure	1	**80 991**	**80 520**	**91 018**	**100 339**	**130 987**	**130 987**	**130 987**	**120 763**	**118 739**	**120 260**
by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Other materials		11 418	18 539	9 540	13 519	15 085	15 085	15 085	19 444	19 501	19 626
Contracted Services		32 970	39 156	51 465	30 867	29 388	29 388	29 388	31 086	31 443	31 889
Other Expenditure		1 872	2 594	7 508	4 435	6 427	6 427	6 427	5 335	5 335	5 335
Total Repairs and Maintenance Expenditure	9	46 259	60 289	68 513	48 821	50 901	50 901	50 901	55 864	56 279	56 850
Inventory Consumed											
Inventory Consumed - Water		(88)	(159)	(216)	(216)	(216)	(216)	(216)	(765)	(765)	(765)
Inventory Consumed - Other		(83 204)	(169 441)	(3 212 211)	(2 209 049)	(3 032 144)	(3 032 144)	(3 032 144)	(3 065 161)	(3 070 813)	(3 072 463)
Total Inventory Consumed & Other Material		**(83 292)**	**(169 599)**	**(3 212 426)**	**(2 209 265)**	**(3 032 359)**	**(3 032 359)**	**(3 032 359)**	**(3 065 925)**	**(3 071 577)**	**(3 073 227)**
	check	46 259	60 289	68 513	48 821	50 901	50 901		55 864	56 279	56 850

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

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 - COMMUNITY SERVICES	Vote 5 - INFRASTRUCTURE AND ENGINEERING	Vote 6 - PLANNING DEVELOPMENT AND TOURISM	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		–	240 849	–	–	–	–	–	–	–	–	–	–	–	–	–	**240 849**
Service charges - electricity revenue		–	–	–	–	369 715	–	–	–	–	–	–	–	–	–	–	**369 715**
Service charges - water revenue		–	–	–	–	86 545	–	–	–	–	–	–	–	–	–	–	**86 545**
Service charges - sanitation revenue		–	–	–	–	61 219	–	–	–	–	–	–	–	–	–	–	**61 219**
Service charges - refuse revenue		–	–	–	61 280	–	–	–	–	–	–	–	–	–	–	–	**61 280**
Rental of facilities and equipment		–	–	–	2 224	744	–	–	–	–	–	–	–	–	–	–	**2 968**
Interest earned - external investments		–	2 811	–	–	–	–	–	–	–	–	–	–	–	–	–	**2 811**
Interest earned - outstanding debtors		–	1 729	–	3 688	8 181	–	–	–	–	–	–	–	–	–	–	**13 598**
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits		–	–	–	734	–	108	–	–	–	–	–	–	–	–	–	**842**
Licences and permits		–	–	–	13 748	–	–	–	–	–	–	–	–	–	–	–	**13 748**
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other revenue		–	5 535	975	934	2	4 852	–	–	–	–	–	–	–	–	–	**12 298**
Transfers and subsidies		–	107 501	–	25 346	40 073	–	–	–	–	–	–	–	–	–	–	**172 920**
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributions)		**–**	**358 424**	**975**	**107 954**	**566 481**	**4 960**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 038 793**
Expenditure By Type																	
Employee related costs		20 375	53 536	27 176	159 683	106 921	23 908	–	–	–	–	–	–	–	–	–	**391 598**
Remuneration of councillors		14 364	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**14 364**
Debt impairment		–	14 555	–	3 898	31 540	–	–	–	–	–	–	–	–	–	–	**49 992**
Depreciation & asset impairment		202	1 166	1 012	6 016	92 364	393	–	–	–	–	–	–	–	–	–	**101 153**
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Bulk purchases		–	–	–	–	300 000	–	–	–	–	–	–	–	–	–	–	**300 000**
Other materials		340	528	1 806	10 857	62 514	382	–	–	–	–	–	–	–	–	–	**76 427**
Contracted services		8 267	16 686	3 650	22 035	25 332	11 552	–	–	–	–	–	–	–	–	–	**87 522**
Transfers and subsidies		4 500	–	–	–	–	400	–	–	–	–	–	–	–	–	–	**4 900**
Other expenditure		7 367	16 996	12 413	18 222	63 145	2 621	–	–	–	–	–	–	–	–	–	**120 763**
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure		**55 415**	**103 466**	**46 057**	**220 711**	**681 816**	**39 256**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 146 720**
Surplus/(Deficit)		**(55 415)**	**254 958**	**(45 082)**	**(112 757)**	**(115 335)**	**(34 296)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(107 927)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	**1 638**	**34 096**	–	–	–	–	–	–	–	–	–	–	**35 734**
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		**(55 415)**	**254 958**	**(45 082)**	**(111 119)**	**(81 239)**	**(34 296)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(72 193)**

References

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Call investment deposits											
Call deposits		110 572	(78 332)	40 490	33 116	987	987	987	2 838	4 770	6 788
Other current investments		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	**110 572**	**(78 332)**	**40 490**	**33 116**	**987**	**987**	**987**	**2 838**	**4 770**	**6 788**
Consumer debtors											
Consumer debtors		27 526	55 467	281 114	67 296	86 056	86 056	86 056	335 731	337 931	340 279
Less: Provision for debt impairment		(25 365)	(39 118)	(42 835)	–				(249 676)	(251 875)	(254 224)
Total Consumer debtors	2	**2 162**	**16 349**	**238 279**	**67 296**	**86 056**	**86 056**	**86 056**	**86 056**	**86 055**	**86 055**
Debt impairment provision											
Balance at the beginning of the year		–	–	–	–	–	–	–	(199 683)	(199 683)	(199 683)
Contributions to the provision		(18 510)	(23 466)	(39 226)	–	(45 817)	(45 817)	(45 817)	(49 992)	(52 192)	(54 541)
Bad debts written off		(6 855)	(15 652)	(3 609)	(53 726)	–	–		–	–	–
Balance at end of year		**(25 365)**	**(39 118)**	**(42 835)**	**(53 726)**	**(45 817)**	**(45 817)**	**(45 817)**	**(249 676)**	**(251 875)**	**(254 224)**
Inventory											
Water											
Opening Balance		–	**88**	**159**	**216**	**216**	**216**	**216**	765	**765**	**765**
System Input Volume		**88**	**70**	**45 662**	**34 947**	**36 947**	**36 947**	**36 947**	**38 556**	**41 293**	**44 225**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		88	70	45 662	34 947	36 947	36 947	36 947	38 556	41 293	44 225
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	**(45 604)**	**(34 947)**	**(36 947)**	**(36 947)**	**(36 947)**	**(38 556)**	**(41 293)**	**(44 225)**
Billed Authorised Consumption		–	–	**(45 604)**	**(34 947)**	**(36 947)**	**(36 947)**	**(36 947)**	**(38 556)**	**(41 293)**	**(44 225)**
Billed Metered Consumption		–	–	**(45 604)**	**(34 947)**	**(36 947)**	**(36 947)**	**(36 947)**	**(38 556)**	**(41 293)**	**(44 225)**
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	(45 604)	(34 947)	(36 947)	(36 947)	(36 947)	(38 556)	(41 293)	(44 225)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Custome		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**88**	**159**	**216**	**216**	**216**	**216**	**216**	**765**	**765**	**765**
Agricultural											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance		–	–	–	–	–	–	–	–	**2 214**	**4 462**
Acquisitions		–	–	–	2	22	22	22	2 214	2 247	2 283
Issues	7	–	–	–	(2)	(22)	(22)	(22)	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		–	–	–	**(0)**	–	–	–	**2 214**	**4 462**	**6 744**
Zero Rated											

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–
Finished Goods											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–
Materials and Supplies											
Opening Balance		–	**2 495**	**2 857**	**5 689**	**5 689**	**5 689**	**5 689**	11 806	**9 591**	**7 344**
Acquisitions		18 700	10 973	13 299	21 617	22 872	22 872	22 872	25 057	25 165	25 398
Issues	7	(16 199)	(10 608)	(10 587)	(21 617)	(22 822)	(22 822)	(22 822)	(27 271)	(27 413)	(27 681)
Adjustments	8	(6)	(3)	119	–	–	–		–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**2 495**	**2 857**	**5 689**	**5 689**	**5 739**	**5 739**	**5 739**	**9 591**	**7 344**	**5 061**
Work-in-progress											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–
Housing Stock											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–
Land											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**2 583**	**3 015**	**5 904**	**5 904**	**5 954**	**5 954**	**5 954**	**12 570**	**12 570**	**12 570**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		90 037	134 700	2 886 863	2 134 249	2 946 088	2 946 088	2 946 088	2 979 105	2 984 757	2 986 408
Leases recognised as PPE	3	–	–	5 075	–	5 075	5 075	5 075	5 075	5 075	5 075
Less: Accumulated depreciation		(78 272)	(75 828)	(820 161)	(91 830)	(898 058)	(898 058)	(898 058)	(998 655)	(1 065 344)	(1 105 410)
Total Property, plant and equipment (PPE)	2	**11 765**	**58 873**	**2 071 777**	**2 042 419**	**2 053 106**	**2 053 106**	**2 053 106**	**1 985 525**	**1 924 489**	**1 886 073**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		123	541	6 747	0	–	–		–	–	–
Total Current liabilities - Borrowing		**123**	**541**	**6 747**	**0**	–	–	–	–	–	–
Trade and other payables											
Trade Payables		(46 735)	55 725	88 885	127 795	101 573	101 573	101 573	109 401	132 756	141 869
Other Creditors		–	(4 254)	751	–						
Unspent conditional transfers		98 017	(72 029)	6 199	–						
VAT		(8 995)	18 392	87 069	7 505						
Total Trade and other payables	2	**42 287**	**(2 166)**	**182 904**	**135 300**	**101 573**	**101 573**	**101 573**	**109 401**	**132 756**	**141 869**
Non current liabilities - Borrowing											
Borrowing	4	(7 997)	(8 962)	0	–	–	–		–	–	–
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		**(7 997)**	**(8 962)**	**0**	–	–	–	–	–	–	–
Provisions - non-current											

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Retirement benefits		(3 614)	(7 909)	86 613	–	99 163	99 163	99 163	99 163	99 163	99 163
List other major provision items											
Refuse landfill site rehabilitation		2 957	3 731	73 834	–	73 834	73 834	73 834	73 834	73 834	73 834
Other		2 120	(695)	15 184	163 445	18 378	18 378	18 378	18 378	18 378	18 378
Total Provisions - non-current		**1 464**	**(4 872)**	**175 631**	**163 445**	**191 375**	**191 375**	**191 375**	**191 375**	**191 375**	**191 375**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		–	–	–	–	–	–	–	–	–	–
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		105 048	9 942	(41 179)	(68 793)	(80 052)	(80 052)	765	(72 193)	(48 945)	(29 123)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		(5 317)	(473)	22 346	55 669	5 133	5 133	5 133	–	–	–
Accumulated Surplus/(Deficit)	1	**99 731**	**9 468**	**(18 834)**	**(13 125)**	**(74 919)**	**(74 919)**	**5 898**	**(72 193)**	**(48 945)**	**(29 123)**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves											
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–	–
Capitalisation Reserve		–	–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–	–
Non-Controlling Interest		–	–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**99 731**	**9 468**	**(18 834)**	**(13 125)**	**(74 919)**	**(74 919)**	**5 898**	**(72 193)**	**(48 945)**	**(29 123)**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Must reconcile with Table A6 Budgeted Financial Position

3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

4. Borrowing must reconcile to Table A17

5. Trade Payable should only include Trade Payables from Exchance Transactions ("True Creditors")

6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1

7. Inventry Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1

8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)

9. Inventory Write-offs (Include under losses on Table A4)

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	–	–	–	–	–	–

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Allocations to other priorities												
Total Expenditure			1	–	–	–	–	–	–	–	–	–

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	–	–	–	–	–	–

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

EC108 Kouga - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

EC108 Kouga - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.8%	0.6%	0.3%	0.7%	0.7%	0.7%	0.7%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.9%	0.9%	0.4%	0.9%	0.9%	0.9%	0.9%	0.0%	0.0%	0.0%
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	3.0	(17.9)	1.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.0	(17.9)	1.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	2.4	(28.8)	0.2	0.2	0.0	0.0	0.0	0.0	0.2	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		-0.4%	0.0%	-90.7%	93.0%	121.0%	121.0%	121.0%	106.1%	106.1%	106.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	2.9%	3.4%	42.9%	12.0%	13.7%	13.7%	13.7%	12.8%	12.2%	11.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		8.4%	-14.0%	-6.4%	281.9%	2474.4%	2474.4%	2474.4%	1389.0%	302.6%	225.7%
Other Indicators											
	Total Volume Losses (kW)										

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Electricity Distribution Losses (2)	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)	34.1%	38.7%	37.4%	39.2%	38.8%	38.8%	38.8%	37.7%	37.5%	37.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.0%	38.2%	39.2%	40.6%	40.2%	40.2%		39.1%	38.9%	38.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.5%	7.5%	7.7%	5.1%	5.2%	5.2%		5.4%	5.2%	5.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.8%	10.3%	9.5%	9.6%	9.5%	9.5%	9.5%	9.7%	9.2%	6.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(1.4)	(0.9)	32.1	85.0	85.0	85.0	291.3	295.1	294.8	308.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	4.1%	4.4%	55.8%	15.3%	17.4%	17.4%	17.4%	16.2%	15.5%	14.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(9.9)	(6.4)	(21.1)	0.6	0.1	0.1	0.1	0.1	0.5	0.7

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Calculation data											
Debtors > 90 days											
Monthly fixed operational expenditure		55 715	62 319	66 219	72 993	74 497	74 497	74 497	77 271	80 360	85 092
Fixed operational expenditure % assumption		40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex		1 857	(337 682)	4 965	25 028	39 263	39 263	39 263	1 730	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–

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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Demographics												
Population		0	–	–	–	–	–	–	–	–	–	–
Females aged 5 - 14		0	–	–	–	–	–	–	–	–	–	–
Males aged 5 - 14		0	–	–	–	–	–	–	–	–	–	–
Females aged 15 - 34		0	–	–	–	–	–	–	–	–	–	–
Males aged 15 - 34		0	–	–	–	–	–	–	–	–	–	–
Unemployment		0	–	–	–	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12											
No income		0	–	–	–	–	–	–	–	–	–	–
R1 - R1 600		0	–	–	–	–	–	–	–	–	–	–
R1 601 - R3 200		0	–	–	–	–	–	–	–	–	–	–
R3 201 - R6 400		0	–	–	–	–	–	–	–	–	–	–
R6 401 - R12 800		0	–	–	–	–	–	–	–	–	–	–
R12 801 - R25 600		0	–	–	–	–	–	–	–	–	–	–
R25 601 - R51 200		0	–	–	–	–	–	–	–	–	–	–
R52 201 - R102 400		0	–	–	–	–	–	–	–	–	–	–
R102 401 - R204 800		0	–	–	–	–	–	–	–	–	–	–
R204 801 - R409 600		0	–	–	–	–	–	–	–	–	–	–
R409 601 - R819 200		0	–	–	–	–	–	–	–	–	–	–
> R819 200		0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	–	–	–	–	–	–	–	–	–	–
	2	0	–	–	–	–	–	–	–	–	–	–
Household/demographics (000)												
Number of people in municipal area		0	–	–	–	–	–	–	–	–	–	–
Number of poor people in municipal area		0	–	–	–	–	–	–	–	–	–	–
Number of households in municipal area		0	–	–	–	–	–	–	–	–	–	–
Number of poor households in municipal area		0	–	–	–	–	–	–	–	–	–	–
Definition of poor household (R per month)		0	–	–	–	-	-	-	-	-	-	-
Housing statistics	3											
Formal		0	–	–	–	-	-	-	-	-	-	-
Informal		0	–	–	–	-	-	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4	0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by province/s		0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	–	–	–	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											

Inflation/inflation outlook (CPIX)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		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)	–	–	–	–	–	–	–	–	–
		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	–	–	–	–	–	–	–	–	–
		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 in-house services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		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)	–	–	–	–	–	–	–	–	–
		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	–	–	–	–	–	–	–	–	–
		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.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
Names of service providers		***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			2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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)**	3 032 349	3 966 664	4 485 953	6 273 743	6 424 201	6 424 201	6 938 137	7 243 415	7 569 369
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		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)**	9 944 953	23 667 920	32 489 730	38 317 522	38 856 733	38 856 733	20 354 089	21 249 669	22 205 904
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		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)**	6 539 839	8 634 124	9 780 726	9 716 797	10 767 174	10 767 174	11 413 204	11 915 385	12 451 578
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		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)**	12 753 052	16 275 478	2 878 538	–	–	–	20 834 047	21 750 746	22 729 529
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
	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	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

EC108 Kouga Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(554 244)	(396 992)	(1 395 169)	45 339	4 105	4 105	4 105	7 876	43 875	62 868
Cash + investments at the yr end less applications - R'000	18(1)b	2	66 894	(50 993)	(388 893)	13 646	15 092	15 092	15 092	25 366	38 624	48 781
Cash year end/monthly employee/supplier payments	18(1)b	3	(9.9)	(6.4)	(21.1)	0.6	0.1	0.1	0.1	0.1	0.5	0.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	105 048	9 942	(41 179)	(68 793)	(80 052)	(80 052)	(80 052)	(72 193)	(48 945)	(29 123)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.5%)	3.8%	5.4%	(5.1%)	(6.0%)	(6.0%)	1.3%	(1.6%)	(1.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(0.8%)	(0.0%)	(90.8%)	92.1%	120.3%	120.3%	120.3%	106.1%	106.6%	106.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.4%	8.9%	4.6%	7.1%	6.0%	6.0%	6.0%	6.1%	6.1%	6.1%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	(0.9%)	(161.1%)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	8.7%	1311.4%	(69.5%)	14.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	393.2%	102.4%	3.3%	2.4%	2.5%	2.5%	2.7%	2.8%	2.9%	3.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	(1.1%)	(239.6%)	5.1%	3.7%	3.7%	0.0%	0.0%	0.0%	0.0%

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

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a			3.5%	9.8%	11.4%	0.9%	0.0%	0.0%	7.3%	4.4%	4.5%
% incr Property Tax	18(1)a			7.2%	6.4%	4.0%	2.5%	0.0%	0.0%	7.5%	4.4%	4.5%
% incr Service charges - electricity revenue	18(1)a			1.3%	14.6%	18.5%	2.4%	0.0%	0.0%	8.0%	4.4%	4.5%
% incr Service charges - water revenue	18(1)a			(2.4%)	9.8%	10.6%	(8.9%)	0.0%	0.0%	6.0%	4.4%	4.5%
% incr Service charges - sanitation revenue	18(1)a			13.5%	4.8%	12.0%	(1.5%)	0.0%	0.0%	6.0%	4.4%	4.5%
% incr Service charges - refuse revenue	18(1)a			1.0%	5.1%	3.3%	3.7%	0.0%	0.0%	6.0%	4.4%	4.5%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		597 612	618 676	679 423	756 844	763 625	763 625	763 625	819 608	855 671	894 176
Service charges			597 612	618 676	679 423	756 844	763 625	763 625	763 625	819 608	855 671	894 176
Property rates			184 331	197 544	210 205	218 711	224 085	224 085	224 085	240 849	251 446	262 761
Service charges - electricity revenue			242 848	246 062	281 916	334 173	342 329	342 329	342 329	369 715	385 983	403 352
Service charges - water revenue			75 591	73 769	80 983	89 581	81 646	81 646	81 646	86 545	90 353	94 419
Service charges - sanitation revenue			44 023	49 951	52 346	58 635	57 754	57 754	57 754	61 219	63 912	66 788
Service charges - refuse removal			50 819	51 351	53 974	55 744	57 811	57 811	57 811	61 280	63 976	66 855
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			609	697	2 347	1 169	2 800	2 800	2 800	2 968	3 099	3 238
Capital expenditure excluding capital grant funding			1 857	(337 682)	4 965	25 028	39 263	39 263	39 263	1 730	–	–
Cash receipts from ratepayers	18(1)a		(5 617)	(79)	(650 079)	743 365	981 270	981 270	981 270	915 896	960 350	1 005 535
Ratepayer & Other revenue	18(1)a		707 072	655 918	715 909	807 018	815 934	815 934	815 934	863 062	901 037	941 584
Change in consumer debtors (current and non-current)			163 642	2 158	353 350	(264 362)	(247 204)	(247 204)	(247 204)	17 158	(0)	(1)
Operating and Capital Grant Revenue	18(1)a		216 900	260 701	213 768	192 858	214 061	214 061	214 061	208 654	230 740	248 827
Capital expenditure - total	20(1)(vi)		–	(401 251)	16 789	61 013	91 341	91 341	91 341	33 017	38 670	40 320
Capital expenditure - renewal	20(1)(vi)		24 143	4 407	(40 221)	3 115	3 386	3 386		–	–	–
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										167 982	181 657	197 933
DoRA capital grants total MFY										34 096	42 507	44 318
Provincial operating grants										2 050	2 050	2 050
Provincial capital grants										–	–	–
District Municipality grants										4 526	4 526	4 526
Total gazetted/advised national, provincial and district grants										208 654	230 740	248 827
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										163 292	178 068	194 266
Operational:Revenue:General Revenue:Fuel Levy										–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]										–	–	–
Agriculture Research and Technology										–	–	–
Agriculture, Conservation and Environmental										–	–	–
Arts and Culture Sustainable Resource Management										–	–	–
Community Library										–	–	–
Department of Environmental Affairs										–	–	–
Department of Tourism										–	–	–
Department of Water Affairs and Sanitation Masibambane										–	–	–
Emergency Medical Service										–	–	–
Energy Efficiency and Demand-side [Schedule 5B]										–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										1 175	–	–
HIV and Aids										–	–	–
Housing Accreditation										–	–	–
Housing Top structure										–	–	–
Infrastructure Skills Development Grant [Schedule 5B]										–	–	–
Integrated City Development Grant										–	–	–
Khayelitsha Urban Renewal										–	–	–
Local Government Financial Management Grant [Schedule 5B]										1 720	1 720	1 720
Mitchell's Plain Urban Renewal										–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]										–	–	–
Municipal Disaster Grant [Schedule 5B]										–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]										–	–	–
Municipal Systems Improvement Grant										–	–	–
Natural Resource Management Project										–	–	–
Neighbourhood Development Partnership Grant										–	–	–
Operation Clean Audit										–	–	–
Municipal Disaster Recovery Grant										–	–	–
Public Service Improvement Facility										–	–	–
Public Transport Network Operations Grant [Schedule 5B]										–	–	–
Restructuring - Seed Funding										–	–	–
Revenue Enhancement Grant Debtors Book										–	–	–

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rural Road Asset Management Systems Grant										–	–	–
Sport and Recreation										–	–	–
Terrestrial Invasive Alien Plants										–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]										–	–	–
Health Hygiene in Informal Settlements										–	–	–
Municipal Infrastructure Grant [Schedule 5B]										1 795	1 869	1 947
Water Services Infrastructure Grant										–	–	–
Public Transport Network Grant [Schedule 5B]										–	–	–
Smart Connect Grant										–	–	–
Urban Settlement Development Grant										–	–	–
WiFi Grant [Department of Telecommunications and Postal Services										–	–	–
Street Lighting										–	–	–
Traditional Leaders - Imbizion										–	–	–
Department of Water and Sanitation Smart Living Handbook										–	–	–
Integrated National Electrification Programme Grant										–	–	–
Municipal Restructuring Grant										–	–	–
Regional Bulk Infrastructure Grant										–	–	–
Municipal Emergency Housing Grant										–	–	–
Metro Informal Settlements Partnership Grant										–	–	–
Integrated Urban Development Grant										–	–	–
										167 982	**181 657**	**197 933**

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										–	7 000	7 314
Municipal Infrastructure Grant [Schedule 5B]										34 096	35 503	36 999
Municipal Water Infrastructure Grant [Schedule 5B]										–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]										–	–	–
Public Transport Infrastructure Grant [Schedule 5B]										–	–	–
Rural Household Infrastructure Grant [Schedule 5B]										–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]										–	–	–
Urban Settlement Development Grant [Schedule 4B]										–	–	–
Municipal Human Settlement										–	–	–
Community Library										–	–	–
Integrated City Development Grant [Schedule 4B]										–	–	–
Municipal Disaster Recovery Grant										–	–	–
Energy Efficiency and Demand Side Management Grant										–	4	5
Khayelitsha Urban Renewal										–	–	–
Local Government Financial Management Grant [Schedule 5B]										–	–	–
Municipal Systems Improvement Grant [Schedule 5B]										–	–	–
Public Transport Network Grant [Schedule 5B]										–	–	–
Public Transport Network Operations Grant [Schedule 5B]										–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)										–	–	–
Water Services Infrastructure Grant [Schedule 5B]										–	–	–
WIFI Connectivity										–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										–	–	–
Aquaponic Project										–	–	–
Restition Settlement										–	–	–
Infrastructure Skills Development Grant [Schedule 5B]										–	–	–
Restructuring Seed Funding										–	–	–
Municipal Disaster Relief Grant										–	–	–
Municipal Emergency Housing Grant										–	–	–
Metro Informal Settlements Partnership Grant										–	–	–
Integrated Urban Development Grant										–	–	–
										34 096	**42 507**	**44 318**

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Trend												
Change in consumer debtors (current and non-current)			163 642	2 158	353 350	(264 362)	(247 204)	(247 204)	(247 204)	17 158	(0)	(1)
Total Operating Revenue			842 129	801 987	887 140	965 400	973 163	973 163	973 163	1 038 793	1 090 567	1 147 522
Total Operating Expenditure			831 102	918 739	975 106	1 074 449	1 112 858	1 112 858	1 112 858	1 146 720	1 183 657	1 222 601
Operating Performance Surplus/(Deficit)			11 027	(116 752)	(87 966)	(109 049)	(139 695)	(139 695)	(139 695)	(107 927)	(93 091)	(75 079)
Cash and Cash Equivalents (30 June 2012)										7 876		
Revenue												
% Increase in Total Operating Revenue				(4.8%)	10.6%	8.8%	0.8%	0.0%	0.0%	6.7%	5.0%	5.2%
% Increase in Property Rates Revenue				7.2%	6.4%	4.0%	2.5%	0.0%	0.0%	7.5%	4.4%	4.5%
% Increase in Electricity Revenue				1.3%	14.6%	18.5%	2.4%	0.0%	0.0%	8.0%	4.4%	4.5%
% Increase in Property Rates & Services Charges				3.5%	9.8%	11.4%	0.9%	0.0%	0.0%	7.3%	4.4%	4.5%
Expenditure												
% Increase in Total Operating Expenditure				10.5%	6.1%	10.2%	3.6%	0.0%	0.0%	3.0%	3.2%	3.3%
% Increase in Employee Costs				8.0%	6.9%	14.2%	(0.4%)	0.0%	0.0%	3.8%	4.4%	4.4%
% Increase in Electricity Bulk Purchases				16.6%	9.7%	14.1%	3.4%	0.0%	0.0%	0.0%	9.6%	9.6%
Average Cost Per Budgeted Employee Position (Remuneration)					0	0				0		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			393.2%	102.4%	3.3%	2.4%	2.5%	2.5%		2.8%	2.9%	3.0%
Asset Renewal and R&M as a % of PPE			485.0%	2.0%	2.0%	4.0%	4.0%	4.0%		4.0%	4.0%	4.0%
Debt Impairment % of Total Billable Revenue			7.4%	8.9%	4.6%	7.1%	6.0%	6.0%	6.0%	6.1%	6.1%	6.1%
Capital Revenue												
Internally Funded & Other (R'000)			–	71 933	(30 269)	25 028	39 263	39 263	39 263	1 730	–	–
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			(1 857)	(63 569)	11 824	35 985	52 078	52 078	52 078	31 287	38 670	40 320
Internally Generated funds % of Non Grant Funding			0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
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			100.0%	(760.1%)	(64.1%)	59.0%	57.0%	57.0%	57.0%	94.8%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			17 546	3 599	(27 043)	61 013	91 341	91 341	91 341	33 017	38 670	40 320
Asset Renewal			24 143	4 407	(40 221)	3 115	3 386	3 386	–	–	–	–
Asset Renewal % of Total Capital Expenditure			(1300.2%)	52.7%	218.1%	5.1%	3.7%	3.7%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			(0.8%)	(0.0%)	(90.8%)	92.1%	120.3%	120.3%	120.3%	106.1%	106.6%	106.8%
Cash Coverage Ratio			(0)	(0)	(0)	0	0	0	0	0	0	0

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.8%	0.6%	0.3%	0.7%	0.7%	0.7%	0.7%	0.0%	0.0%	0.0%
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)			66 894	(50 993)	(388 893)	13 646	15 092	15 092	15 092	25 366	38 624	48 781
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	37.8%	39.0%	39.0%		36.5%	34.9%	33.4%
Free Services as a % of Operating Revenue (excl operational transfers)			2.4%	2.7%	2.8%	2.5%	2.5%	2.5%		2.4%	2.4%	2.4%
High Level Outcome of Funding Compliance												
Total Operating Revenue			842 129	801 987	887 140	965 400	973 163	973 163	973 163	1 038 793	1 090 567	1 147 522
Total Operating Expenditure			831 102	918 739	975 106	1 074 449	1 112 858	1 112 858	1 112 858	1 146 720	1 183 657	1 222 601
Surplus/(Deficit) Budgeted Operating Statement			11 027	(116 752)	(87 966)	(109 049)	(139 695)	(139 695)	(139 695)	(107 927)	(93 091)	(75 079)
Surplus/(Deficit) Considering Reserves and Cash Backing			66 894	(50 993)	(388 893)	13 646	15 092	15 092	15 092	25 366	38 624	48 781
MTREF Funded (1) / Unfunded (0)		15	1	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✖	✖	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

EC108 Kouga - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	–	–	–	–			–		
No. of data collectors (FTE)	3	–	–	–	–			–		
No. of internal valuers (FTE)	3	–	–	–	–			–		
No. of external valuers (FTE)	3	–	–	–	–			–		
No. of additional valuers (FTE)	4	–	–	–	–			–		
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)		–	–	–	–			–		
No. of properties	5	–	–	–	–			–		
No. of sectional title values	5	–	–	–	–			–		
No. of unreasonably difficult properties s7(2)		–	–	–	–			–		
No. of supplementary valuations		–	–	–	–			–		
No. of valuation roll amendments		–	–	–	–			–		
No. of objections by rate payers		–	–	–	–			–		
No. of appeals by rate payers		–	–	–	–			–		
No. of successful objections	8	–	–	–	–			–		
No. of successful objections > 10%	8	–	–	–	–			–		
Supplementary valuation		–	–	–	–			–		
Public service infrastructure value (Rm)	5	–	–	–	–			–		
Municipality owned property value (Rm)		–	–	–	–			–		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)		–	–	–	–	–	–	–	–	–
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5	–	–	–	–	–	–	–	–	–
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)		–	–	–	–			–		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rate revenue:										
Rate revenue budget (R '000)	6	193 432	206 999	221 456	229 782	46 810	46 810	20 598	21 504	22 472
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7	8 112	8 490	8 939	9 380	9 271	9 271	9 758	10 187	10 646
Rebates, exemptions - indigent (R'000)		2 384	2 490	2 619	2 978	2 753	2 753	2 897	3 025	3 161
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	212	222	232
Rebates, exemptions - bona fide farm. (R'000)		116	–	125	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		14 713	15 455	17 445	17 473	17 925	17 925	17 488	18 258	19 079
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		**17 213**	**17 945**	**20 190**	**20 451**	**20 678**	**20 678**	**20 598**	**21 504**	**22 472**

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

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.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
Current Year 2021/22																							
Valuation:																							
No. of properties		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**																							
Frequency of valuation **(select)**																							
Method of valuation used **(select)**																							
Base of valuation **(select)**																							
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)																							
Flat rate used? (Y/N)																							
Is balance rated by uniform rate/variable rate?																							
Valuation reductions:																							
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																							
Total value used for rating (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rating:																							
Average rate	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–
Special rating areas (R'000)																			–				–
Rebates, exemptions - indigent (R'000)		2 978	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2 978
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		2 193	–	–	–	–	5 552	212	5 606	818	–	706	249	262	1	1 746	–	–	–	–	–	–	17 345
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		**5 172**	**–**	**–**	**–**	**–**	**5 552**	**212**	**5 606**	**818**	**–**	**706**	**249**	**262**	**1**	**1 746**	**–**	**–**	**–**	**–**	**–**	**–**	**20 323**

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

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.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
Budget Year 2022/23																							
Valuation:																							
No. of properties		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**																							
Frequency of valuation **(select)**																							
Method of valuation used **(select)**																							
Base of valuation **(select)**																							
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)																							
Flat rate used? (Y/N)																							
Is balance rated by uniform rate/variable rate?																							
Valuation reductions:																							
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																							
Total value used for rating (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rating:																							
Average rate	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–
Special rating areas (R'000)																			–				–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

EC108 Kouga - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Water usage - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Water usage - life line tariff			-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)			-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)			-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)			-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)			-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)			-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)			-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)			-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)			-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
FBE			-	-	-	-	-	-	-
Life-line tariff - meter			-	-	-	-	-	-	-
Life-line tariff - prepaid			-	-	-	-	-	-	-
Flat rate tariff - meter *(c/kwh)*			-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)			-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Exemptions, reductions and rebates *(Rands)*									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Waste water tariffs									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Electricity tariffs									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total large household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

4. Note this is for a SINGLE household.

EC108 Kouga - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		110 572	–	40 490	65 781	40 490	40 490	987	2 838	4 770
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	**110 572**	**–**	**40 490**	**65 781**	**40 490**	**40 490**	**987**	**2 838**	**4 770**
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		110 572	–	40 490	65 781	40 490	40 490	987	2 838	4 770
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		**110 572**	–	40 490	65 781	40 490	40 490	987	2 838	4 770
Consolidated total:		**221 143**	**–**	**80 980**	**131 562**	**80 980**	**80 980**	**1 974**	**5 675**	**9 539**

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

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													

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

EC108 Kouga - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Annuity and Bullet Loans		(7 997)	–	0	–	–	–	–	–	–
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		751	–	(0)	–	–	–	–	–	–
Municipality sub-total	1	**(7 246)**	**–**	**(0)**	**–**	**–**	**–**	**–**	**–**	**–**
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	**(7 246)**	**–**	**(0)**	**–**	**–**	**–**	**–**	**–**	**–**

Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

EC108 Kouga - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		–	–	–	**148 588**	**148 588**	**148 588**	**167 982**	**181 657**	**197 933**
Operational Revenue:General Revenue:Equitable Share		–	–	–	143 774	143 774	143 774	163 292	178 068	194 266
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	1 423	1 423	1 423	1 175	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	1 720	1 720	1 720	1 720	1 720	1 720
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	1 671	1 671	1 671	1 795	1 869	1 947
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**2 050**	**2 050**	**2 050**	**2 050**	**2 050**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	2 050	2 050	2 050	2 050	2 050
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**4 014**	**2 888**	**2 888**	**2 888**	**2 888**	**2 888**
All Grants		–	–	–	4 014	2 888	2 888	2 888	2 888	2 888
Other Grant Providers:		**–**	**–**	**–**	**–**	**892**	**892**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	722	722	–	–	–
Foreign Government and International Organisations		–	–	–	–	170	170	–	–	–
Households		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	–	–	152 602	154 418	154 418	172 920	186 595	202 872
Capital Transfers and Grants										
National Government:		–	–	–	39 542	58 005	58 005	34 096	42 507	44 318
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	7 800	7 800	7 800	–	7 000	7 314
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	31 742	37 705	37 705	34 096	35 503	36 999
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	4	5
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Municipal Disaster Relief Grant		–	–	–	–	12 500	12 500	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	**714**	–	–	–	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	714	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	**1 638**	**1 638**	**1 638**	**1 638**	**1 638**
All Grants		–	–	–	–	1 638	1 638	1 638	1 638	1 638
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	–	–	**40 256**	**59 643**	**59 643**	**35 734**	**44 145**	**45 956**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		–	–	–	**192 858**	**214 061**	**214 061**	**208 654**	**230 740**	**248 827**

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		–	–	–	120 639	122 117	122 117	86 380	88 672	92 444
Operational Revenue:General Revenue:Equitable Share		–	–	–	116 335	116 666	116 666	81 882	85 271	88 959
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	1 423	1 423	1 423	1 175	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	539	1 620	1 620	1 526	1 526	1 526
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	2 341	2 408	2 408	1 797	1 876	1 958
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	4 009	3 480	3 480	1 885	1 952	2 034
All Grants		–	–	–	4 009	3 480	3 480	1 885	1 952	2 034
Other Grant Providers:		–	–	–	825	1 225	1 225	–	–	–
Departmental Agencies and Accounts		–	–	–	–	450	450	–	–	–
Foreign Government and International Organisations		–	–	–	–	170	170	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	400	300	300	–	–	–
Public Corporations		–	–	–	425	305	305	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		–	–	–	125 473	126 822	126 822	88 265	90 625	94 477
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	34 385	50 440	50 440	29 649	36 959	38 533

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	6 783	6 783	6 783	–	6 087	6 360
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	27 602	32 788	32 788	29 649	30 873	32 173
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	10 870	10 870	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	**1 600**	**1 638**	**1 638**	**1 638**	**1 710**	**1 787**
All Grants		–	–	–	1 600	1 638	1 638	1 638	1 710	1 787
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	–	–	**35 985**	**52 078**	**52 078**	**31 287**	**38 670**	**40 320**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	–	–	**161 458**	**178 900**	**178 900**	**119 552**	**129 294**	**134 797**

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	(14 381)	–	40	40	40	40	40
Current year receipts		(2 025)	(1 770)	(4 133)	–	–	–	–	–	–
Conditions met - transferred to revenue		**(2 025)**	**(1 770)**	**(18 514)**	**–**	**40**	**40**	**40**	**40**	**40**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(1 109)	(5 423)	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(1 109)**	**(11 719)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	6 296	–	–	–	–	–	–	–
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		**(3 134)**	**(13 489)**	**(18 514)**	**–**	**40**	**40**	**40**	**40**	**40**
Total operating transfers and grants - CTBM	2	**–**	**6 296**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	(12 546)	–	(6 003)	(6 003)	(40)	(40)	(40)
Current year receipts		(192 614)	(55 198)	(34 811)	–	–	–	–	–	–
Conditions met - transferred to revenue		**(192 614)**	**(55 198)**	**(57 757)**	**–**	**(6 003)**	**(6 003)**	**(40)**	**(40)**	**(40)**
Conditions still to be met - transferred to liabilities		–	–	10 400	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	(236)	–	(987)	(987)	(987)	(987)	(987)
Current year receipts		(97)	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(97)**	**–**	**(236)**	**–**	**(987)**	**(987)**	**(987)**	**(987)**	**(987)**
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		**(192 711)**	**(55 198)**	**(57 993)**	**–**	**(6 990)**	**(6 990)**	**(1 027)**	**(1 027)**	**(1 027)**
Total capital transfers and grants - CTBM	2	**–**	**–**	**10 400**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**(195 845)**	**(68 687)**	**(76 507)**	**–**	**(6 950)**	**(6 950)**	**(987)**	**(987)**	**(987)**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**6 296**	**10 400**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	4 500	4 698	4 909
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 500**	**4 698**	**4 909**
Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Organisations											
Operational		–	250	561	250	250	250	250	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		**–**	**250**	**561**	**250**	**250**	**250**	**250**	**–**	**–**	**–**
Cash Transfers to Groups of Individuals											
Operational		–	–	200	400	300	300	300	400	418	436
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		**–**	**–**	**200**	**400**	**300**	**300**	**300**	**400**	**418**	**436**
TOTAL CASH TRANSFERS AND GRANTS	6	**–**	**250**	**761**	**650**	**550**	**550**	**550**	**4 900**	**5 116**	**5 346**

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Non-Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Operational	4	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	250	761	650	550	550	550	4 900	5 116	5 346

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

EC108 Kouga - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 191	8 695	8 637	9 104	9 104	9 104	9 584	9 994	10 738
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		2 730	2 900	2 879	3 081	3 081	3 081	3 232	3 384	3 302
Cellphone Allowance		1 281	1 280	1 265	1 465	1 465	1 465	1 548	1 619	1 631
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**12 202**	**12 876**	**12 780**	**13 651**	**13 651**	**13 651**	**14 364**	**14 996**	**15 671**
% increase	4		**5.5%**	**(0.7%)**	**6.8%**	**–**	**–**	**5.2%**	**4.4%**	**4.5%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 345	5 573	7 457	6 954	6 423	6 423	7 282	7 602	7 936
Pension and UIF Contributions		9	43	126	106	107	107	111	116	121
Medical Aid Contributions		–	17	38	31	31	31	50	52	54
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 076	512	612	23	1 211	1 211	23	24	25
Motor Vehicle Allowance	3	648	640	640	1 605	1 405	1 405	1 965	2 052	2 142
Cellphone Allowance	3	7	6	10	10	10	10	10	10	10
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	50	45	55	1	1	1	4	5	5
Payments in lieu of leave		0	4	440	2 358	4 703	4 703	4 500	4 698	4 905
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**7 136**	**6 840**	**9 378**	**11 088**	**13 891**	**13 891**	**13 945**	**14 558**	**15 199**
% increase	4		**(4.1%)**	**37.1%**	**18.2%**	**25.3%**	**–**	**0.4%**	**4.4%**	**4.4%**
Other Municipal Staff										
Basic Salaries and Wages		160 521	176 493	187 829	232 525	212 000	212 000	252 529	263 620	275 200
Pension and UIF Contributions		27 471	30 176	31 918	36 881	35 748	35 748	34 908	36 524	38 131
Medical Aid Contributions		14 433	15 782	16 812	23 684	21 437	21 437	17 471	18 240	19 042
Overtime		32 494	34 729	30 580	31 142	23 860	23 860	28 219	29 461	30 757
Performance Bonus		–	–	–	23	43	43	23	24	25
Motor Vehicle Allowance	3	7 128	8 750	9 703	9 871	12 290	12 290	10 774	11 249	11 743
Cellphone Allowance	3	1	–	–	85	93	93	53	55	58
Housing Allowances	3	953	857	900	1 787	1 782	1 782	1 031	1 076	1 124
Other benefits and allowances	3	20 536	22 649	26 052	29 863	35 288	35 288	29 770	31 080	32 448
Payments in lieu of leave		1 591	1 217	3 812	25	767	767	1 600	1 670	1 744
Long service awards		946	1 208	1 287	1 702	1 686	1 686	1 275	1 331	1 389
Post-retirement benefit obligations	6	951	(4 994)	17 063	–	18 256	18 256	–	–	–
Sub Total - Other Municipal Staff		**267 023**	**286 868**	**325 956**	**367 590**	**363 249**	**363 249**	**377 654**	**394 330**	**411 661**
% increase	4		**7.4%**	**13.6%**	**12.8%**	**(1.2%)**	**–**	**4.0%**	**4.4%**	**4.4%**
Total Parent Municipality		**286 361**	**306 584**	**348 114**	**392 328**	**390 791**	**390 791**	**405 963**	**423 885**	**442 531**
			7.1%	**13.5%**	**12.7%**	**(0.4%)**	**–**	**3.9%**	**4.4%**	**4.4%**
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	–	–	–	–	–	–	–	–	–

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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		286 361	306 584	348 114	392 328	390 791	390 791	405 963	423 885	442 531
% increase	4		7.1%	13.5%	12.7%	(0.4%)	–	3.9%	4.4%	4.4%
TOTAL MANAGERS AND STAFF	5,7	274 158	293 708	335 334	378 677	377 140	377 140	391 598	408 889	426 860

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	615 576	–	258 192	–	–	873 769
Chief Whip		1	577 104	–	245 368	–	–	822 473
Executive Mayor		1	769 472	–	309 491	–	–	1 078 963
Deputy Executive Mayor		–	–	–	–	–	–	–
Executive Committee		–	2 885 399	–	961 840	–	–	3 847 239
Total for all other councillors		–	4 736 403	–	3 005 559	–	–	7 741 962
Total Councillors	8	**3**	**9 583 955**	**–**	**4 780 450**			**14 364 405**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	–	–	1 100 000	–	–	1 100 000
Chief Finance Officer		1	1 647 757	40 047	135 588	–	–	1 823 392
		1	1 558 317	12 537	2 688 820	23 356	–	4 283 030
		1	1 390 658	1 394	260 000	–	–	1 652 052
		1	1 293 912	10 013	988 820	–	–	2 292 745
		1	1 390 940	19 602	301 760	–	–	1 712 302
List of each offical with packages >= senior manager								
		–	–	–	–	–	–	–
		1	–	50 719	800 000	–	–	850 719
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		1	–	–	200 000	–	–	200 000
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		1	–	30 657	–	–	–	30 657
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**9**	**7 281 584**	**164 969**	**6 474 988**	**23 356**		**13 944 897**
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**12**	**16 865 539**	**164 969**	**11 255 438**	**23 356**		**28 309 302**

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

EC108 Kouga - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
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)		–	–	–	–	–	–	–	–	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	–	–	–	–	–	–	–	–	–
Other Managers	7	–	–	–	–	–	–	–	–	–
Professionals		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Technicians		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		–	–	–	–	–	–	–	–	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		–	–	–	–	–	–	–	–	–
Elementary Occupations		–	–	–	–	–	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	–	–	–	–	–	–	–	–	–
% increase					–	–	–	–	–	–
Total municipal employees headcount	6, 10	–	–	–	–	–	–	–	–	–
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

9. Correct as at 30 June

10. Must account for all budgeted positions, as per the municipal organogram

EC108 Kouga - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																
Property rates		3 493	523	554	571	570	577	456	701	581	579	580	231 665	240 849	251 446	262 761
Service charges - electricity revenue		34 452	29 403	30 659	37 396	28 435	30 578	31 835	40 587	16 940	29 030	32 151	28 249	369 715	385 983	403 352
Service charges - water revenue		9 762	6 580	7 047	6 792	7 077	8 766	7 702	8 940	3 169	6 971	7 428	6 312	86 545	90 353	94 419
Service charges - sanitation revenue		6 444	4 834	4 830	4 804	4 929	5 257	4 804	5 440	5 014	5 033	5 002	4 826	61 219	63 912	66 788
Service charges - refuse revenue		6 794	4 935	4 931	4 927	4 951	4 951	4 951	4 933	4 974	4 963	4 974	4 996	61 280	63 976	66 855
Rental of facilities and equipment		258	289	319	650	262	170	195	(215)	246	258	228	310	2 968	3 099	3 238
Interest earned - external investments		244	273	302	615	248	161	184	(203)	233	245	216	293	2 811	2 934	3 067
Interest earned - outstanding debtors		1 182	1 323	1 461	2 976	1 199	779	892	(984)	1 126	1 184	1 044	1 418	13 598	14 196	14 835
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		73	82	90	184	74	48	55	(61)	70	73	65	88	842	879	919
Licences and permits		1 195	1 337	1 477	3 009	1 212	787	901	(995)	1 138	1 197	1 056	1 434	13 748	14 353	14 999
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		69 683	2 014	460	–	–	60 081	957	352	38 651	722	–	–	172 920	186 595	202 872
Other revenue		1 069	1 196	1 321	2 691	1 084	704	806	(890)	1 018	1 071	944	1 283	12 298	12 839	13 417
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**134 649**	**52 789**	**53 449**	**64 615**	**50 042**	**112 861**	**53 739**	**57 604**	**73 159**	**51 327**	**53 688**	**280 873**	**1 038 793**	**1 090 567**	**1 147 522**
Expenditure By Type																
Employee related costs		31 178	31 182	31 179	31 191	48 549	31 167	31 184	31 168	31 192	31 181	31 193	31 234	391 598	408 889	426 860
Remuneration of councillors		1 197	1 197	1 197	1 197	1 197	1 197	1 197	1 197	1 197	1 197	1 197	1 197	14 364	14 996	15 671
Debt impairment		4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	49 992	52 192	54 541
Depreciation & asset impairment		8 440	8 440	8 440	8 440	8 440	8 440	8 440	8 440	8 440	8 440	8 440	8 313	101 153	100 259	79 322
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	300 000	328 800	360 365
Other materials		6 899	4 304	12 911	4 011	2 012	10 502	6 709	5 896	7 291	3 844	4 276	7 773	76 427	79 730	83 371
Contracted services		5 528	5 452	8 947	6 436	4 729	10 748	7 859	5 827	7 191	6 784	5 504	12 515	87 522	74 937	76 866
Transfers and subsidies		215	211	647	328	346	333	427	358	427	729	442	437	4 900	5 116	5 346
Other expenditure		8 990	7 120	15 628	7 713	6 312	13 974	10 257	8 697	11 129	7 752	6 976	16 215	120 763	118 739	120 260
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**91 613**	**87 072**	**108 115**	**88 482**	**100 751**	**105 526**	**95 240**	**90 750**	**96 033**	**89 093**	**87 195**	**106 850**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit)		**43 036**	**(34 283)**	**(54 666)**	**(23 867)**	**(50 709)**	**7 334**	**(41 502)**	**(33 145)**	**(22 874)**	**(37 767)**	**(33 507)**	**174 023**	**(107 927)**	**(93 091)**	**(75 079)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 284	–	9 506	–	–	–	5 330	–	11 614	–	–	–	35 734	44 145	45 956
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**52 320**	**(34 283)**	**(45 160)**	**(23 867)**	**(50 709)**	**7 334**	**(36 172)**	**(33 145)**	**(11 260)**	**(37 767)**	**(33 507)**	**174 023**	**(72 193)**	**(48 945)**	**(29 123)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**1**	**52 320**	**(34 283)**	**(45 160)**	**(23 867)**	**(50 709)**	**7 334**	**(36 172)**	**(33 145)**	**(11 260)**	**(37 767)**	**(33 507)**	**174 023**	**(72 193)**	**(48 945)**	**(29 123)**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		98 044	15 618	14 752	16 291	14 953	71 599	11 915	16 582	53 202	15 171	15 081	15 215	358 424	381 710	406 995
Vote 3 - CORPORATE SERVICES		85	95	105	213	86	56	64	(71)	81	85	75	102	975	1 018	1 064
Vote 4 - COMMUNITY SERVICES		29 778	7 009	7 992	9 595	6 832	8 945	7 938	3 389	6 740	7 542	6 612	7 221	109 592	114 124	118 964
Vote 5 - INFRASTRUCTURE AND ENGINEERING		98 311	41 980	52 690	50 946	41 228	45 641	49 624	54 673	38 088	41 811	45 267	40 318	600 577	632 681	661 044
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		431	482	533	1 085	437	284	325	(359)	411	432	381	517	4 960	5 178	5 411
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		**226 648**	**65 185**	**76 072**	**78 130**	**63 536**	**126 525**	**69 867**	**74 214**	**98 521**	**65 042**	**67 416**	**63 373**	**1 074 528**	**1 134 712**	**1 193 478**
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE COUNCIL		4 056	4 043	4 155	4 412	5 149	4 428	4 724	4 507	4 725	5 682	4 774	4 759	55 415	52 098	54 421
Vote 2 - FINANCIAL SERVICES		7 691	7 905	7 952	8 098	11 934	7 794	8 236	8 199	8 575	8 187	7 215	11 680	103 466	104 985	109 133
Vote 3 - CORPORATE SERVICES		3 412	3 555	3 471	3 826	5 464	3 075	3 631	3 120	3 878	3 524	3 895	5 207	46 057	44 769	46 095
Vote 4 - COMMUNITY SERVICES		15 142	17 317	16 496	19 152	23 744	20 008	17 314	16 414	17 490	17 675	16 826	23 133	220 711	229 546	239 806
Vote 5 - INFRASTRUCTURE AND ENGINEERING		58 775	51 701	72 938	50 295	50 748	65 843	57 368	55 932	58 793	50 283	51 713	57 427	681 816	718 247	737 630
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		2 537	2 552	3 103	2 699	3 711	4 380	3 968	2 576	2 571	3 742	2 772	4 645	39 256	34 012	35 515
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		**91 613**	**87 072**	**108 115**	**88 482**	**100 751**	**105 526**	**95 240**	**90 750**	**96 033**	**89 093**	**87 195**	**106 850**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit) before assoc.		**135 035**	**(21 888)**	**(32 043)**	**(10 351)**	**(37 214)**	**20 999**	**(25 374)**	**(16 536)**	**2 488**	**(24 052)**	**(19 779)**	**(43 477)**	**(72 193)**	**(48 945)**	**(29 123)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**135 035**	**(21 888)**	**(32 043)**	**(10 351)**	**(37 214)**	**20 999**	**(25 374)**	**(16 536)**	**2 488**	**(24 052)**	**(19 779)**	**(43 477)**	**(72 193)**	**(48 945)**	**(29 123)**

References

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration		**15 479**	**3 391**	**1 821**	**3 152**	**1 610**	**58 033**	**1 229**	**(153)**	**39 597**	**1 606**	**1 485**	**232 895**	**360 146**	**383 508**	**408 873**
Executive and council		30	33	37	75	30	20	22	(25)	28	30	26	36	342	357	373
Finance and administration		15 449	3 357	1 784	3 077	1 580	58 013	1 207	(128)	39 568	1 577	1 459	232 859	359 804	383 151	408 500
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 573**	**952**	**1 822**	**2 142**	**863**	**3 333**	**2 231**	**(709)**	**810**	**1 574**	**752**	**1 021**	**16 365**	**16 795**	**17 255**
Community and social services		40	45	49	100	40	2 076	30	(33)	38	40	35	48	2 508	2 529	2 550
Sport and recreation		784	877	969	1 973	795	516	591	(653)	746	785	692	940	9 017	9 414	9 837
Public safety		1	1	772	3	1	1	868	(1)	1	1	1	1	1 652	1 653	1 653
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		748	29	32	65	26	739	742	(22)	25	748	23	31	3 187	3 201	3 215
Economic and environmental services		**6 345**	**2 787**	**3 079**	**4 013**	**2 383**	**2 525**	**2 335**	**720**	**2 933**	**2 372**	**2 246**	**2 597**	**34 335**	**34 614**	**36 166**
Planning and development		920	482	992	1 085	437	284	560	(359)	1 022	432	381	517	6 754	7 046	7 358
Road transport		529	886	654	1 332	537	877	399	(88)	504	530	467	635	7 261	6 354	6 640
Environmental protection		4 896	1 418	1 432	1 596	1 409	1 364	1 376	1 167	1 407	1 411	1 398	1 445	20 320	21 214	22 168
Trading services		**120 536**	**45 660**	**56 234**	**55 307**	**45 185**	**48 970**	**53 273**	**57 745**	**41 433**	**45 774**	**49 204**	**44 360**	**663 682**	**699 795**	**731 183**
Energy sources		41 327	29 515	30 782	37 647	28 536	30 644	31 910	40 503	17 035	29 130	32 240	28 369	377 639	401 259	419 316
Water management		30 211	7 052	7 567	7 853	7 505	9 044	8 020	8 589	3 570	7 393	7 800	6 817	111 422	116 325	121 559
Waste water management		26 218	5 046	13 801	5 282	5 121	5 382	9 410	5 282	16 809	5 223	5 170	5 053	107 799	112 449	117 407
Waste management		22 779	4 047	4 084	4 525	4 023	3 900	3 932	3 370	4 018	4 027	3 995	4 120	66 822	69 762	72 901
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional		**143 933**	**52 789**	**62 956**	**64 615**	**50 042**	**112 861**	**59 068**	**57 604**	**84 773**	**51 327**	**53 688**	**280 873**	**1 074 528**	**1 134 712**	**1 193 478**
Expenditure - Functional																
Governance and administration		**18 908**	**19 560**	**19 633**	**20 686**	**27 692**	**19 861**	**20 694**	**19 751**	**21 318**	**21 504**	**19 877**	**26 755**	**256 240**	**255 587**	**265 733**
Executive and council		3 665	3 692	3 796	4 038	4 499	4 101	4 274	4 062	4 271	5 063	4 288	4 441	50 190	52 041	54 333
Finance and administration		15 223	15 847	15 813	16 617	23 160	15 728	16 380	15 654	17 007	16 372	15 546	22 272	205 620	203 097	210 931
Internal audit		21	20	24	31	33	32	41	34	41	70	42	42	430	449	469
Community and public safety		**7 782**	**8 651**	**8 338**	**9 396**	**12 416**	**9 900**	**8 786**	**8 293**	**8 722**	**8 908**	**8 476**	**11 094**	**110 763**	**115 228**	**120 331**
Community and social services		929	997	971	1 055	1 447	1 082	997	969	1 003	1 008	982	1 184	12 623	12 646	13 199
Sport and recreation		3 684	4 322	4 081	4 860	6 105	5 111	4 321	4 057	4 373	4 427	4 178	6 065	55 583	58 065	60 648
Public safety		2 192	2 284	2 249	2 363	3 358	2 399	2 284	2 246	2 292	2 300	2 263	2 411	28 641	29 997	31 327
Housing		434	436	450	450	685	612	573	438	438	551	457	638	6 163	6 431	6 714
Health		544	612	586	668	821	695	612	584	617	623	596	795	7 753	8 089	8 443
Economic and environmental services		**12 185**	**11 738**	**14 781**	**12 106**	**13 940**	**15 386**	**13 166**	**12 134**	**12 867**	**12 106**	**11 687**	**15 133**	**157 229**	**152 305**	**158 872**
Planning and development		2 370	2 369	2 450	2 427	3 637	3 119	2 945	2 383	2 383	2 848	2 457	3 218	32 606	27 087	28 274
Road transport		9 388	8 368	11 547	8 194	9 393	10 556	9 221	8 988	9 437	8 163	8 358	9 346	110 959	111 689	116 460
Environmental protection		427	1 001	784	1 485	910	1 711	1 000	763	1 047	1 095	871	2 569	13 664	13 528	14 138
Trading services		**52 728**	**47 107**	**64 872**	**46 205**	**46 650**	**59 462**	**51 879**	**50 544**	**53 100**	**45 971**	**47 030**	**52 819**	**618 367**	**656 235**	**673 167**
Energy sources		32 754	30 737	36 788	30 334	29 788	34 771	32 351	31 947	32 754	30 334	30 737	32 351	385 646	416 126	449 899
Water management		9 646	6 715	15 509	6 128	5 370	12 578	9 060	8 474	9 646	6 128	6 715	9 060	105 030	109 075	113 843
Waste water management		6 627	5 611	8 660	5 408	5 947	7 643	6 424	6 221	6 627	5 408	5 611	6 424	76 610	77 820	53 770
Waste management		3 701	4 045	3 915	4 335	5 546	4 470	4 044	3 902	4 072	4 101	3 967	4 984	51 081	53 214	55 655

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Other		9	16	491	89	52	918	715	28	26	604	125	1 049	4 122	4 303	4 497
Total Expenditure - Functional		**91 613**	**87 072**	**108 115**	**88 482**	**100 751**	**105 526**	**95 240**	**90 750**	**96 033**	**89 093**	**87 195**	**106 850**	**1 146 720**	**1 183 657**	**1 222 601**
Surplus/(Deficit) before assoc.		**52 320**	**(34 283)**	**(45 160)**	**(23 867)**	**(50 709)**	**7 334**	**(36 172)**	**(33 145)**	**(11 260)**	**(37 767)**	**(33 507)**	**174 023**	**(72 193)**	**(48 945)**	**(29 123)**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**52 320**	**(34 283)**	**(45 160)**	**(23 867)**	**(50 709)**	**7 334**	**(36 172)**	**(33 145)**	**(11 260)**	**(37 767)**	**(33 507)**	**174 023**	**(72 193)**	**(48 945)**	**(29 123)**

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Multi-year expenditure *to be appropriated*	1															
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		54	54	1 074	54	54	54	54	54	54	54	54	54	1 670	–	–
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		–	–	1 638	–	–	–	–	–	–	–	–	–	1 638	1 710	1 787
Vote 5 - INFRASTRUCTURE AND ENGINEERING		600	2 311	573	799	950	–	2 442	1 976	1 755	1 703	5 673	10 867	29 649	36 959	38 533
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	**654**	**2 366**	**3 285**	**853**	**1 004**	**54**	**2 496**	**2 030**	**1 809**	**1 757**	**5 728**	**10 921**	**32 957**	**38 670**	**40 320**
Single-year expenditure *to be appropriated*																
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		5	5	5	5	5	5	5	5	5	5	5	5	60	–	–
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**60**	**–**	**–**
Total Capital Expenditure	2	**659**	**2 371**	**3 290**	**858**	**1 009**	**59**	**2 501**	**2 035**	**1 814**	**1 762**	**5 733**	**10 926**	**33 017**	**38 670**	**40 320**

References

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
Governance and administration		**59**	**59**	**1 079**	**59**	**59**	**59**	**59**	**59**	**59**	**59**	**59**	**59**	**1 730**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		59	59	1 079	59	59	59	59	59	59	59	59	59	1 730	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**600**	**1 400**	**1 638**	**–**	**950**	**–**	**1 050**	**522**	**–**	**–**	**–**	**–**	**6 160**	**6 406**	**6 570**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		600	1 400	–	–	950	–	1 050	522	–	–	–	–	4 522	4 696	4 783
Public safety		–	–	1 638	–	–	–	–	–	–	–	–	–	1 638	1 710	1 787
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 454**	**1 441**	**1 416**	**963**	**1 412**	**6 687**	**26 177**	**27 390**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	1 454	1 441	1 416	963	1 412	6 687	26 177	27 390
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**–**	**911**	**573**	**799**	**–**	**–**	**1 392**	**–**	**313**	**287**	**4 710**	**9 454**	**18 440**	**6 087**	**6 360**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	6 087	6 360
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	911	573	799	–	–	1 392	–	313	287	4 710	9 454	18 440	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**659**	**2 371**	**3 290**	**858**	**1 009**	**59**	**2 501**	**2 035**	**1 814**	**1 762**	**5 733**	**10 926**	**33 017**	**38 670**	**40 320**
Funded by:																
National Government		600	2 311	573	799	950	–	2 442	1 976	1 755	1 703	5 673	**10 867**	**29 649**	**36 959**	**38 533**
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	1 638	–	–	–	–	–	–	–	–	–	1 638	1 710	1 787
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**600**	**2 311**	**2 211**	**799**	**950**	**–**	**2 442**	**1 976**	**1 755**	**1 703**	**5 673**	**10 867**	**31 287**	**38 670**	**40 320**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		59	59	1 079	59	59	59	59	59	59	59	59	59	1 730	–	–
Total Capital Funding		**659**	**2 371**	**3 290**	**858**	**1 009**	**59**	**2 501**	**2 035**	**1 814**	**1 762**	5 733	10 926	33 017	38 670	40 320

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC108 Kouga - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source													1		
Property rates	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	(19 002)	437 044	228 023	238 056	248 769
Service charges - electricity revenue	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	(33 395)	715 958	348 612	363 951	380 328
Service charges - water revenue	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	(8 176)	175 848	85 910	89 691	93 727
Service charges - sanitation revenue	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	(5 686)	122 143	59 599	62 221	65 021
Service charges - refuse revenue	(7 514)	(5 655)	(5 651)	(5 647)	(5 671)	(5 671)	(5 671)	(5 653)	(5 694)	(5 683)	(5 694)	211 357	147 153	153 628	160 541
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–			
Rental of facilities and equipment	258	289	319	650	262	170	195	(215)	246	258	228	(2 659)			
Interest earned - external investments	244	273	302	615	248	161	184	(203)	233	245	216	293	2 811	2 934	3 067
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–			
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–			
Fines, penalties and forfeits	73	82	90	184	74	48	55	(61)	70	73	65	(754)			
Licences and permits	730	817	902	1 837	740	481	551	(608)	695	731	645	(7 521)			
Agency services	1 584	1 772	1 958	3 988	1 607	1 044	1 195	(1 319)	1 509	1 587	1 399	(16 324)			
Transfers and Subsidies - Operational	68 705	(2 014)	(460)	–	–	59 024	487	(352)	37 429	722	–	9 379	172 920	186 595	202 872
Other revenue	374	500	625	1 996	389	9	111	(1 586)	322	375	249	43 235	46 599	52 804	57 149
Cash Receipts by Source	**(1 804)**	**(70 194)**	**(68 174)**	**(62 636)**	**(68 610)**	**(10 994)**	**(69 152)**	**(76 256)**	**(31 451)**	**(67 951)**	**(69 152)**	**1 688 000**	**1 091 626**	**1 149 879**	**1 211 473**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(9 284)	–	(7 965)	–	–	–	(3 595)	–	(11 614)	–	–	68 193	35 734	48 141	50 951
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	–			
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–			
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–			
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–			
Increase (decrease) in consumer deposits	20 774	–	–	–	–	–	–	–	–	–	–	(20 774)			
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Receipts by Source	**9 686**	**(70 194)**	**(76 138)**	**(62 636)**	**(68 610)**	**(10 994)**	**(72 747)**	**(76 256)**	**(43 065)**	**(67 951)**	**(69 152)**	**1 735 419**	**1 127 361**	**1 198 021**	**1 262 424**
Cash Payments by Type															
Employee related costs	(41 044)	(33 229)	(33 229)	(33 229)	(33 229)	(33 229)	(33 229)	(33 229)	(33 229)	(33 229)	(33 229)	373 336			
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–			
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–			
Bulk purchases - Electricity	(47 917)	(22 917)	(22 917)	(22 917)	(22 917)	(22 917)	(22 917)	(22 917)	(22 917)	(22 917)	(22 917)	277 083			
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–			
Other materials	(9 413)	(6 418)	(5 465)	(4 428)	(4 881)	(4 881)	(5 025)	(4 824)	(4 610)	(4 824)	(4 807)	59 577			
Contracted services	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	(7 261)	79 873			
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–			

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–			
Other expenditure	(17 785)	(17 786)	(17 785)	(17 981)	(18 129)	(18 464)	(18 325)	(18 017)	(18 765)	(19 175)	(17 785)	(890 575)	(1 090 573)	(1 123 352)	(1 203 111)
Cash Payments by Type	**(123 420)**	**(87 611)**	**(86 658)**	**(85 816)**	**(86 417)**	**(86 753)**	**(86 757)**	**(86 248)**	**(86 782)**	**(87 406)**	**(85 999)**	**(100 706)**	**(1 090 573)**	**(1 123 352)**	**(1 203 111)**
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(33 017)	(33 017)	(38 670)	(40 320)
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(123 420)**	**(87 611)**	**(86 658)**	**(85 816)**	**(86 417)**	**(86 753)**	**(86 757)**	**(86 248)**	**(86 782)**	**(87 406)**	**(85 999)**	**(133 723)**	**(1 123 590)**	**(1 162 022)**	**(1 243 430)**
NET INCREASE/(DECREASE) IN CASH HELD	**133 106**	**17 417**	**10 519**	**23 180**	**17 807**	**75 759**	**14 010**	**9 992**	**43 717**	**19 456**	**16 847**	**1 869 141**	**2 250 951**	**2 360 042**	**2 505 854**
Cash/cash equivalents at the month/year begin:	4 105	137 211	154 628	165 147	188 327	206 134	281 893	295 903	305 895	349 612	369 068	385 914	4 105	2 255 056	4 615 098
Cash/cash equivalents at the month/year end:	137 211	154 628	165 147	188 327	206 134	281 893	295 903	305 895	349 612	369 068	385 914	2 255 056	2 255 056	4 615 098	7 120 952

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

EC108 Kouga - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2018/19 Audited Outcome	2019/20 Audited Outcome	2020/21 Audited Outcome	Current Year 2021/22 Original Budget	 Adjusted Budget	 Full Year Forecast	2022/23 Medium Term Revenue & Expenditure Framework Budget Year 2022/23	 Budget Year +1 2023/24	 Budget Year +2 2024/25
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
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)		–	–	–	–	–	–	–	–	–
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 - capital		–	–	–	–	–	–	–	–	–
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

References

1. Total agreement period from commencement until end

2. Annual value

EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		58 876	136 692	48 522	14 453	38 002	38 002	–	6 087	6 360
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	1 643	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	1 643	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 822	3 266	11 281	8 383	7 783	7 783	–	6 087	6 360
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	200	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	509	423	1 000	1 000	1 000	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		1 822	–	7 562	600	–	–	–	–	–
LV Networks		–	2 758	1 269	6 783	6 783	6 783	–	6 087	6 360
Capital Spares		–	–	1 827	–	–	–	–	–	–
Water Supply Infrastructure		35 039	42 706	852	570	27 986	27 986	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		21 520	24 339	852	–	14 560	14 560	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	10 336	10 336	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		13 520	18 368	–	570	3 090	3 090	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		22 014	88 902	36 367	3 430	1 287	1 287	–	–	–
Pump Station		–	73 140	21 099	1 430	992	992	–	–	–
Reticulation		–	–	–	500	295	295	–	–	–
Waste Water Treatment Works		22 014	15 762	15 230	1 500	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	38	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	1 370	247	247	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	520	100	100	–	–	–
Waste Processing Facilities		–	–	–	850	147	147	–	–	–
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		–	174	23	700	700	700	–	–	–
Data Centres		–	174	23	700	700	700	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Community Assets		**(688)**	**542**	**612**	**1 850**	**3 234**	**3 234**	**–**	**–**	**–**
Community Facilities		1 173	446	612	1 650	3 079	3 079	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	300	600	600	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	169	600	600	600	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	167	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		949	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		25	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		199	279	444	750	1 879	1 879	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		(1 861)	96	–	200	155	155	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		(1 861)	96	–	200	155	155	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**3**	**3 074**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		3	124	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		3	124	–	–	–	–	–	–	–
Non-revenue Generating		–	2 950	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	2 950	–	–	–	–	–	–	–
Other assets		**12**	**(1 219)**	**844**	**1 106**	**629**	**629**	**–**	**–**	**–**
Operational Buildings		12	(1 219)	844	1 106	629	629	–	–	–
Municipal Offices		12	(1 219)	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	844	1 106	629	629	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		21	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		21	–	–	–	–	–	–	–	–
Intangible Assets		48	553	977	1 257	1 107	1 107	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		48	553	977	1 257	1 107	1 107	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	(0)	800	600	600	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Computer Software and Applications		48	553	977	457	507	507	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		6 070	(3 181)	1 167	1 350	2 826	2 826	1 020	–	–
Computer Equipment		6 070	(3 181)	1 167	1 350	2 826	2 826	1 020	–	–
Furniture and Office Equipment		6 925	730	1 267	1 770	1 568	1 568	710	–	–
Furniture and Office Equipment		6 925	730	1 267	1 770	1 568	1 568	710	–	–
Machinery and Equipment		1 049	4 393	2 413	2 960	1 302	1 302	–	–	–
Machinery and Equipment		1 049	4 393	2 413	2 960	1 302	1 302	–	–	–
Transport Assets		–	15 684	(83)	3 200	4 405	4 405	1 638	1 710	1 787
Transport Assets		–	15 684	(83)	3 200	4 405	4 405	1 638	1 710	1 787
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**72 316**	**157 268**	**55 720**	**27 945**	**53 073**	**53 073**	**3 368**	**7 797**	**8 147**

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expen

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**24 143**	**217**	**(38 311)**	**3 065**	**3 236**	**3 236**	**–**	**–**	**–**
Roads Infrastructure		–	217	(38 320)	–	–	–	–	–	–
Roads		–	217	(38 320)	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 514	–	–	–	864	864	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		5 514	–	–	–	864	864	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		18 630	–	8	1 565	872	872	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		18 630	–	8	1 565	872	872	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
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		–	–	–	1 500	1 500	1 500	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	1 500	1 500	1 500	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Community Assets		–	**2 116**	**(30 131)**	**50**	**150**	**150**	–	–	–
Community Facilities		–	171	(30 270)	50	150	150	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	171	(30 270)	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	50	150	150	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	1 945	139	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	1 945	139	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	**2 074**	**6 148**	–	–	–	–	–	–
Revenue Generating		–	2 074	6 148	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	2 074	6 148	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	**22 363**	–	–	–	–	–	–
Operational Buildings		–	–	22 363	–	–	–	–	–	–
Municipal Offices		–	–	22 363	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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		–	–	(290)	–	–	–	–	–	–
Transport Assets		–	–	(290)	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**24 143**	**4 407**	**(40 221)**	**3 115**	**3 386**	**3 386**	**–**	**–**	**–**
Renewal of Existing Assets as % of total capex		*320.7%*	*4.5%*	*-156.3%*	*5.1%*	*3.7%*	*3.7%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*31.8%*	*5.7%*	*-49.7%*	*3.4%*	*3.7%*	*3.7%*	*0.0%*	*0.0%*	*0.0%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital exper

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**29 124**	**43 744**	**54 281**	**31 367**	**35 103**	**35 103**	**36 952**	**36 952**	**36 952**
Roads Infrastructure		16 032	25 495	32 760	11 590	11 590	11 590	11 272	11 272	11 272
Roads		15 989	25 407	32 711	11 550	11 550	11 550	11 272	11 272	11 272
Road Structures		42	88	49	40	40	40	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		774	726	1 058	1 405	1 355	1 355	1 828	1 828	1 828
Drainage Collection		503	470	490	705	655	655	988	988	988
Storm water Conveyance		271	256	568	700	700	700	840	840	840
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 941	9 820	8 824	7 302	7 152	7 152	8 200	8 200	8 200
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		640	402	650	915	765	765	1 550	1 550	1 550
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		318	186	479	620	620	620	–	–	–
MV Substations		3 262	6 970	5 781	3 860	3 860	3 860	4 250	4 250	4 250
MV Switching Stations		336	212	146	250	250	250	–	–	–
MV Networks		799	901	1 432	1 375	1 375	1 375	500	500	500
LV Networks		587	1 148	337	282	282	282	1 900	1 900	1 900
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 044	2 957	8 766	6 426	10 963	10 963	10 517	10 517	10 517
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		365	319	302	479	2 548	2 548	–	–	–
Reservoirs		210	266	233	477	477	477	–	–	–
Pump Stations		287	305	192	283	258	258	398	398	398
Water Treatment Works		214	152	237	635	225	225	–	–	–
Bulk Mains		894	674	6 904	3 604	6 958	6 958	8 918	8 918	8 918
Distribution		1 027	1 197	856	905	455	455	1 200	1 200	1 200
Distribution Points		47	42	42	43	43	43	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		3 249	3 208	2 567	2 915	3 015	3 015	5 136	5 136	5 136
Pump Station		2 083	1 845	1 361	1 380	1 380	1 380	2 263	2 263	2 263
Reticulation		526	609	640	790	890	890	1 517	1 517	1 517
Waste Water Treatment Works		508	680	434	565	565	565	1 245	1 245	1 245
Outfall Sewers		132	73	133	180	180	180	110	110	110
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		84	1 538	65	–	–	–	–	–	–
Landfill Sites		84	1 538	65	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	194	730	730	730	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	194	730	730	730	–	–	–
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		–	–	46	1 000	298	298	–	–	–
Data Centres		–	–	46	1 000	298	298	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Community Assets		**2 921**	**4 362**	**3 349**	**3 711**	**3 181**	**3 181**	**4 588**	**4 790**	**5 005**
Community Facilities		1 802	1 463	1 233	1 867	1 337	1 337	2 738	2 858	2 987
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		149	169	140	223	123	123	468	488	510
Testing Stations		56	77	89	80	80	80	90	94	98
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		149	127	287	160	130	130	260	271	284
Police		–	–	–	–	–	–	–	–	–
Parks		785	984	651	1 100	700	700	870	908	949
Public Open Space		663	107	65	305	305	305	1 050	1 096	1 146
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		1 119	2 899	2 116	1 844	1 844	1 844	1 850	1 931	2 018
Indoor Facilities		–	–	300	–	–	–	–	–	–
Outdoor Facilities		1 119	2 899	1 817	1 844	1 844	1 844	1 850	1 931	2 018
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		**5 170**	**1 966**	**2 547**	**3 194**	**3 229**	**3 229**	**3 594**	**3 542**	**3 615**
Operational Buildings		5 170	1 966	2 547	3 194	3 229	3 229	3 594	3 542	3 615
Municipal Offices		4 849	1 254	1 855	2 225	2 410	2 410	2 185	2 107	2 151
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		77	376	519	510	420	420	510	532	555
Workshops		–	–	–	–	–	–	–	–	–
Yards		118	76	98	100	100	100	600	604	609
Stores		27	57	45	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		98	202	29	359	299	299	299	299	299
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		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		365	318	391	732	677	677	1 042	1 082	1 124
Machinery and Equipment		365	318	391	732	677	677	1 042	1 082	1 124
Transport Assets		8 680	9 899	7 946	9 816	8 711	8 711	9 688	9 913	10 154
Transport Assets		8 680	9 899	7 946	9 816	8 711	8 711	9 688	9 913	10 154
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**46 259**	**60 289**	**68 513**	**48 821**	**50 901**	**50 901**	**55 864**	**56 279**	**56 850**
R&M as a % of PPE		*393.2%*	*102.4%*	*3.3%*	*2.4%*	*2.5%*	*2.5%*	*2.7%*	*2.8%*	*3.0%*
R&M as % Operating Expenditure		*5.6%*	*6.6%*	*7.0%*	*4.5%*	*4.6%*	*4.6%*	*5.0%*	*4.9%*	*4.8%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

EC108 Kouga - Supporting Table SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Depreciation by Asset Class/Sub-class										
Infrastructure		**65 181**	**68 190**	**68 592**	**72 515**	**72 515**	**72 515**	**91 296**	**90 866**	**68 817**
Roads Infrastructure		30 732	30 203	30 107	39 795	39 795	39 795	40 600	40 409	42 873
Roads		30 732	30 203	30 107	39 795	39 795	39 795	40 600	40 409	42 873
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		19 431	22 824	21 871	16 208	16 208	16 208	–	–	–
Drainage Collection		19 431	22 824	21 871	16 208	16 208	16 208	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 180	5 628	5 908	7 782	7 782	7 782	7 842	7 805	8 281
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		5 180	5 628	5 908	7 782	7 782	7 782	6 139	6 110	6 483
LV Networks		–	–	–	–	–	–	1 703	1 695	1 798
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		9 838	9 536	10 707	8 730	8 730	8 730	14 206	14 139	15 001
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	14 206	14 139	15 001
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		9 838	9 536	10 707	8 730	8 730	8 730	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	26 136	26 013	10
Pump Station		–	–	–	–	–	–	26 136	26 013	10
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	2 511	2 499	2 651
Landfill Sites		–	–	–	–	–	–	2 511	2 499	2 651
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		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Community Assets		**11**	**394**	**74**	**255**	**255**	**255**	**158**	**157**	**167**
Community Facilities		11	394	74	255	255	255	158	157	167
Halls		(0)	11	74	42	42	42	158	157	167
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		11	383	–	213	213	213	–	–	–
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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**6 855**	**170**	**8 002**	**8 198**	**8 198**	**8 198**	**1 119**	**1 114**	**1 182**
Operational Buildings		6 855	170	8 002	8 198	8 198	8 198	1 119	1 114	1 182
Municipal Offices		6 855	170	8 002	8 198	8 198	8 198	1 119	1 114	1 182
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		124	–	–	–	–	–	555	553	586
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		124	–	–	–	–	–	555	553	586
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Computer Software and Applications		124	–	–	–	–	–	555	553	586
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	1 509	959	1 556
Furniture and Office Equipment		–	–	–	–	–	–	1 509	959	1 556
Machinery and Equipment		–	–	–	–	–	–	1 188	1 309	1 389
Machinery and Equipment		–	–	–	–	–	–	1 188	1 309	1 389
Transport Assets		3 685	8 224	4 184	10 862	10 862	10 862	5 327	5 302	5 625
Transport Assets		3 685	8 224	4 184	10 862	10 862	10 862	5 327	5 302	5 625
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**75 856**	**76 979**	**80 852**	**91 830**	**91 830**	**91 830**	**101 153**	**100 259**	**79 322**

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**7 001**	**(67 572)**	**15 755**	**25 465**	**31 690**	**31 690**	**25 127**	**26 177**	**27 390**
Roads Infrastructure		–	–	–	14 235	14 235	14 235	6 687	26 177	27 390
Roads		–	–	–	14 235	14 235	14 235	6 687	26 177	27 390
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		892	–	–	1 400	2 147	2 147	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		892	–	–	1 400	2 147	2 147	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		11 070	(71 569)	383	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		1 800	29 919	383	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		9 270	(101 488)	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		(4 961)	3 758	10 540	9 830	15 308	15 308	18 440	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	2 047	246	600	326	326	–	–	–
Waste Water Treatment Works		(5 479)	1 363	10 294	9 230	14 982	14 982	18 440	–	–
Outfall Sewers		517	348	–	–	–	–	–	–	–
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		–	239	4 832	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	239	4 832	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Community Assets		**1 126**	**636**	**(5 483)**	**4 237**	**2 942**	**2 942**	**4 522**	**4 696**	**4 783**
Community Facilities		61	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		61	–	–	–	–	–	–	–	–
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		1 065	636	(5 483)	4 237	2 942	2 942	4 522	4 696	4 783
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		1 065	636	(5 483)	4 237	2 942	2 942	4 522	4 696	4 783
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		**(598)**	**(103)**	**(43)**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		(598)	(103)	(43)	–	–	–	–	–	–
Municipal Offices		(598)	(103)	(43)	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	3 350	–	250	250	250	–	–	–
Computer Equipment		–	3 350	–	250	250	250	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**7 529**	**(63 689)**	**10 229**	**29 952**	**34 882**	**34 882**	**29 649**	**30 873**	**32 173**
Upgrading of Existing Assets as % of total capex		*0.0%*	*-65.0%*	*39.8%*	*49.1%*	*38.2%*	*38.2%*	*89.8%*	*79.8%*	*79.8%*
Upgrading of Existing Assets as % of deprecn"		*9.9%*	*-82.7%*	*12.7%*	*32.6%*	*38.0%*	*38.0%*	*29.3%*	*30.8%*	*40.6%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expe

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

Vote Description R thousand	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
Capital expenditure	1							
Vote 1 - EXECUTIVE COUNCIL		–	–	–				
Vote 2 - FINANCIAL SERVICES		1 730	–	–				
Vote 3 - CORPORATE SERVICES		–	–	–				
Vote 4 - COMMUNITY SERVICES		1 638	1 710	1 787				
Vote 5 - INFRASTRUCTURE AND ENGINEERING		29 649	36 959	38 533				
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	–				
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		**33 017**	**38 670**	**40 320**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - EXECUTIVE COUNCIL		55 415	52 098	54 421				
Vote 2 - FINANCIAL SERVICES		101 736	104 985	109 133				
Vote 3 - CORPORATE SERVICES		46 057	44 769	46 095				
Vote 4 - COMMUNITY SERVICES		219 073	227 836	238 019				
Vote 5 - INFRASTRUCTURE AND ENGINEERING		652 167	681 288	699 098				
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		39 256	34 012	35 515				
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		1 113 703	1 144 988	1 182 281	–	–	–	–
Future revenue by source	3							
Property rates		240 849	251 446	262 761				
Service charges - electricity revenue		369 715	385 983	403 352				
Service charges - water revenue		86 545	90 353	94 419				
Service charges - sanitation revenue		61 219	63 912	66 788				
Service charges - refuse revenue		61 280	63 976	66 855				
Service charges - other		–	–	–				
Rental of facilities and equipment		2 968	3 099	3 238				
Interest earned - external investments		2 811	2 934	3 067				
Interest earned - outstanding debtors		13 598	14 196	14 835				
Dividends received		–	–	–				
Fines, penalties and forfeits		842	879	919				
Licences and permits		13 748	14 353	14 999				
Agency services		–	–	–				
Transfers and subsidies		172 920	186 595	202 872				
Other revenue		12 298	12 839	13 417				
Gains		–	–	–				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35 734	44 145	45 956				
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)		–	–	–				
List entity summary if applicable								
Total future revenue		1 074 528	1 134 712	1 193 478	–	–	–	–
Net Financial Implications		**72 193**	**48 945**	**29 123**	**–**	**–**	**–**	**–**

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

EC108 Kouga - Supporting Table SA36 Detailed capital budget

R thousand														2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:																
List all capital projects grouped by Function																
Parent Capital expenditure												–	–	–	–	–
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	–	–	–	–

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13 check 25 728 91 341 33 017 38 670 40 320

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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

R thousand												Previous target year to complete	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:																	
List all capital projects grouped by Function																	
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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		2022/23 Medium Term Revenue & Expenditure Framework			Project information
										Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	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										–	–	–	–	–	

References

1. Must reconcile with Budgeted Operating Expenditure

2. As per Table SA5