Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.6

Click for Instructions!

Accountability

Transparency

Information & service delivery



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
lgdocuments@treasury.gov.za
or
For registered users using the LG Upload Portal

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 Informat

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]	
	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]	

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	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
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	–	240,849	251,446	262,761
Service charges	413,281	421,132	469,219	538,133	539,540	539,540	(45,420)	586,820	629,603	680,177
Investment revenue	11,947	11,657	4,192	5,780	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	–	177,920	186,595	202,872
Other own revenue	109,691	37,312	36,543	50,174	52,309	52,309	–	44,562	46,750	49,089
Total Revenue (excluding capital transfers and contributions)	842,129	801,987	887,140	965,400	973,163	973,163	(45,420)	1,052,961	1,117,328	1,197,965
Employee costs	274,158	293,708	335,334	378,677	377,340	377,340	–	391,318	408,609	426,580
Remuneration of councillors	12,202	12,876	12,780	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	–	103,850	103,360	109,664
Finance charges	6,638	5,714	3,094	716	716	716	–	–	–	–
Materials and bulk purchases	260,452	304,655	325,733	356,261	369,536	369,536	–	400,548	436,013	473,465
Transfers and grants	–	250	761	650	550	550	–	400	418	436
Other expenditure	188,779	208,243	220,345	232,664	259,235	259,235	–	253,428	243,017	250,016
Total Expenditure	818,085	902,425	978,900	1,074,449	1,112,858	1,112,858	–	1,163,909	1,206,413	1,275,832
Surplus/(Deficit)	24,044	(100,438)	(91,760)	(109,049)	(139,695)	(139,695)	(45,420)	(110,948)	(89,085)	(77,867)
Transfers and subsidies - capital (monetary allocations)	94,020	126,360	46,787	40,256	59,643	59,643	–	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) & Transfers and subsidies - capital (in-kind - all)	–	334	–	0	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	118,064	26,255	(44,973)	(68,793)	(80,052)	(80,052)	(45,420)	(75,214)	(40,943)	(26,916)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	118,064	26,255	(44,973)	(68,793)	(80,052)	(80,052)	(45,420)	(75,214)	(40,943)	(26,916)
Capital expenditure & funds sources										
Capital expenditure	**103,988**	97,985	25,728	61,013	91,341	91,341	–	39,685	42,898	45,418
Transfers recognised - capital	**63,714**	(8,826)	41,388	35,985	52,078	52,078	–	31,287	42,148	44,668
Public contributions & donations	**–**	–	–	–	–	–	–	–	–	–
Borrowing	**–**	–	–	–	–	–	–	–	–	–
Internally generated funds	**–**	106,915	(7,061)	25,028	39,263	39,263	–	8,398	750	750
Total sources of capital funds	**63,714**	98,089	34,327	61,013	91,341	91,341	–	39,685	42,898	45,418
Financial position										
Total current assets	**145,197**	(45,102)	292,547	170,054	149,763	149,763	–	132,996	130,383	145,809
Total non current assets	**15,059**	58,926	2,315,624	2,287,917	2,318,153	2,318,153	–	2,253,988	2,193,526	2,129,280
Total current liabilities	**49,691**	2,518	245,872	182,327	160,622	160,622	–	154,904	132,772	110,868
Total non current liabilities	**(6,533)**	(13,834)	175,631	163,445	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	–	2,040,704	1,999,761	1,972,845
Cash flows										
Net cash from (used) operating	**533,793**	627,375	1,591,166	23,037	48,798	48,798	–	41,019	41,366	61,957
Net cash from (used) investing	**(17,543)**	(3,596)	27,053	(61,013)	(91,341)	(91,341)	–	(39,685)	(42,898)	(45,418)
Net cash from (used) financing	**2,137**	698	2,698	(6,747)	(6,747)	(6,747)	–	–	–	–
Cash/cash equivalents at the year end	**518,387**	624,477	1,761,950	45,339	4,105	4,105	–	5,439	3,907	20,446
Cash backing/surplus reconciliation										
Cash and investments available	**119,913**	(72,479)	52,678	45,339	4,105	4,105	–	5,439	3,907	20,446
Application of cash and investments	**52,642**	(21,492)	(110,150)	24,188	(10,988)	(10,988)	–	(13,471)	(34,651)	(33,122)
Balance - surplus (shortfall)	**67,271**	(50,987)	162,827	21,151	15,092	15,092	–	18,910	38,557	53,568
Asset management										
Asset register summary (WDV)	**16,073**	58,929	2,315,624	2,287,904	2,318,153	2,318,153		2,253,988	2,193,526	2,129,280
Depreciation	**75,856**	76,979	80,852	91,830	91,830	91,830		103,850	103,360	109,664
Renewal of Existing Assets	**24,143**	4,407	(40,221)	3,115	3,386	3,386		907	–	–
Repairs and Maintenance	**46,259**	60,289	68,513	48,821	50,901	50,901		49,696	51,402	52,389
Free services										
Cost of Free Basic Services provided	**32,270**	52,544	49,635	54,308	56,048	56,048	39,044	39,044	41,890	44,944
Revenue cost of free services provided	**17,213**	17,945	20,190	20,451	20,678	20,678	20,387	20,387	21,288	22,250
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		**395,119**	**338,236**	**316,505**	**334,164**	**338,358**	**338,358**	**361,880**	**385,275**	**410,674**
Executive and council		18	4	926	29	1,490	1,490	342	357	373
Finance and administration		395,101	338,232	315,579	334,135	336,869	336,869	361,539	384,918	410,302
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**11,923**	**11,477**	**12,619**	**11,799**	**15,811**	**15,811**	**16,365**	**16,795**	**17,255**
Community and social services		2,378	2,421	2,427	2,516	2,483	2,483	2,508	2,529	2,550
Sport and recreation		5,048	5,495	5,800	6,302	8,506	8,506	9,017	9,414	9,837
Public safety		1,855	734	1,529	735	1,651	1,651	1,652	1,653	1,653
Housing		–	–	–	–	–	–	–	–	–
Health		2,642	2,827	2,863	2,246	3,170	3,170	3,187	3,201	3,215
Economic and environmental services		**18,987**	**15,267**	**15,708**	**27,734**	**15,144**	**15,144**	**38,750**	**34,360**	**36,267**
Planning and development		5,606	6,085	7,589	6,870	7,376	7,376	6,754	7,046	7,358
Road transport		12,873	7,382	6,952	19,419	6,375	6,375	6,527	5,528	5,716
Environmental protection		507	1,800	1,167	1,446	1,393	1,393	25,469	21,785	23,193
Trading services		**510,113**	**563,700**	**589,095**	**631,958**	**663,493**	**663,493**	**671,701**	**729,040**	**784,719**
Energy sources		250,976	264,737	310,687	349,113	357,466	357,466	379,734	423,144	459,653
Water management		130,577	170,094	108,540	109,904	117,805	117,805	114,284	119,624	127,475
Waste water management		74,949	74,776	96,238	99,787	107,236	107,236	109,397	114,737	121,510
Waste management		53,612	54,094	73,630	73,154	80,986	80,986	68,285	71,535	76,081
Other	4	**7**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**936,150**	**928,681**	**933,927**	**1,005,656**	**1,032,806**	**1,032,806**	**1,088,696**	**1,165,470**	**1,248,916**
Expenditure - Functional										
Governance and administration		**185,960**	**188,811**	**222,313**	**243,963**	**255,990**	**255,990**	**252,416**	**254,960**	**264,300**
Executive and council		37,959	45,347	50,007	50,592	50,985	50,985	54,099	55,875	58,180
Finance and administration		148,001	143,457	172,304	193,351	204,985	204,985	198,047	198,615	205,630
Internal audit		–	7	2	20	20	20	270	470	491
Community and public safety		**79,411**	**89,381**	**93,963**	**107,514**	**104,565**	**104,565**	**111,512**	**116,822**	**122,269**
Community and social services		8,862	11,104	9,090	11,186	10,591	10,591	12,180	12,860	13,417
Sport and recreation		42,452	46,142	49,442	54,230	54,187	54,187	56,704	59,136	62,066
Public safety		20,994	22,709	23,565	29,328	27,358	27,358	28,610	30,077	31,394
Housing		2,614	4,445	6,238	5,884	5,850	5,850	6,627	6,890	7,195
Health		4,488	4,982	5,628	6,886	6,578	6,578	7,391	7,859	8,197
Economic and environmental services		**105,416**	**122,008**	**141,070**	**157,693**	**147,014**	**147,014**	**163,774**	**157,717**	**164,194**
Planning and development		27,587	23,084	34,140	45,303	40,573	40,573	29,222	27,035	28,175
Road transport		75,517	92,362	103,535	109,560	103,389	103,389	111,957	113,329	118,308
Environmental protection		2,313	6,562	3,395	2,830	3,051	3,051	22,594	17,353	17,711
Trading services		**444,073**	**500,347**	**520,428**	**561,444**	**601,604**	**601,604**	**629,886**	**672,611**	**720,572**
Energy sources		234,943	272,205	291,126	354,858	381,557	381,557	408,286	441,655	478,829
Water management		88,242	89,188	95,724	86,287	93,728	93,728	99,688	104,757	110,116
Waste water management		59,124	71,079	71,285	59,888	60,376	60,376	71,306	73,107	76,138
Waste management		61,765	67,875	62,294	60,412	65,943	65,943	50,606	53,092	55,489
Other	4	**3,225**	**1,878**	**1,125**	**3,834**	**3,686**	**3,686**	**6,322**	**4,303**	**4,497**
Total Expenditure - Functional	3	**818,085**	**902,425**	**978,900**	**1,074,449**	**1,112,858**	**1,112,858**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit) for the year		**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(75,214)**	**(40,943)**	**(26,916)**

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		**395,119**	**338,236**	**316,505**	**334,164**	**338,358**	**338,358**	**361,880**	**385,275**	**410,674**
Executive and council		18	4	926	29	1,490	1,490	342	357	373
Mayor and Council		–	–	867	–	170	170	–	–	–
Municipal Manager, Town Secretary and Chief Executive		18	4	59	29	1,320	1,320	342	357	373
Finance and administration		395,101	338,232	315,579	334,135	336,869	336,869	361,539	384,918	410,302
Administrative and Corporate Support		–	–	–	–	–	–	849	887	927
Asset Management		112	–	1,500	4,843	15,245	15,245	3,000	3,132	3,273
Finance		369,243	344,807	325,904	327,550	320,630	320,630	355,424	378,578	403,722
Fleet Management		–	–	–	–	–	–	0	0	0
Human Resources		1,204	582	506	290	301	301	530	554	579
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		3,612	(9,115)	(15,397)	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		20,858	1,851	3,066	1,361	693	693	1,734	1,767	1,801
Supply Chain Management		71	107	0	91	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**11,923**	**11,477**	**12,619**	**11,799**	**15,811**	**15,811**	**16,365**	**16,795**	**17,255**
Community and social services		**2,378**	**2,421**	**2,427**	**2,516**	**2,483**	**2,483**	**2,508**	**2,529**	**2,550**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		322	365	377	446	429	429	455	475	496
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2,056	2,056	2,051	2,070	2,053	2,053	2,053	2,054	2,054
Literacy Programmes		–	–	–	–	–	–	–	–	–

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
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**5,048**	**5,495**	**5,800**	**6,302**	**8,506**	**8,506**	**9,017**	**9,414**	**9,837**
Beaches and Jetties		3,083	3,535	4,694	6,246	6,246	6,246	6,621	6,912	7,223
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	0	–	–	–	–	–
Recreational Facilities		1,965	1,958	1,106	55	2,260	2,260	2,396	2,502	2,614
Sports Grounds and Stadiums		–	1	–	1	–	–	–	–	–
Public safety		**1,855**	**734**	**1,529**	**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		1,855	734	1,529	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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**2,642**	**2,827**	**2,863**	**2,246**	**3,170**	**3,170**	**3,187**	**3,201**	**3,215**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		2,642	2,827	2,863	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		**18,987**	**15,267**	**15,708**	**27,734**	**15,144**	**15,144**	**38,750**	**34,360**	**36,267**
Planning and development		**5,606**	**6,085**	**7,589**	**6,870**	**7,376**	**7,376**	**6,754**	**7,046**	**7,358**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	322	322	–	–	–
Regional Planning and 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
Town Planning, Building Regulations and Enforcement, and City Engineer		4,047	4,186	6,011	5,199	5,383	5,383	4,960	5,178	5,411
Project Management Unit		1,559	1,899	1,579	1,671	1,671	1,671	1,795	1,869	1,947
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**12,873**	**7,382**	**6,952**	**19,419**	**6,375**	**6,375**	**6,527**	**5,528**	**5,716**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		11,856	6,382	5,898	17,996	4,952	4,952	5,352	5,528	5,716
Roads		1,017	1,000	1,054	1,423	1,423	1,423	1,175	–	–
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**507**	**1,800**	**1,167**	**1,446**	**1,393**	**1,393**	**25,469**	**21,785**	**23,193**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		931	1,028	1,167	1,446	1,393	1,393	1,477	1,542	1,611
Pollution Control		(423)	771	–	–	–	–	23,992	20,243	21,582
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**510,113**	**563,700**	**589,095**	**631,958**	**663,493**	**663,493**	**671,701**	**729,040**	**784,719**
Energy sources		**250,976**	**264,737**	**310,687**	**349,113**	**357,466**	**357,466**	**379,734**	**423,144**	**459,653**
Electricity		250,976	264,737	310,687	349,113	357,466	357,466	379,734	423,144	459,653
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**130,577**	**170,094**	**108,540**	**109,904**	**117,805**	**117,805**	**114,284**	**119,624**	**127,475**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		130,577	170,094	108,540	109,904	117,805	117,805	114,284	119,624	127,475
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**74,949**	**74,776**	**96,238**	**99,787**	**107,236**	**107,236**	**109,397**	**114,737**	**121,510**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		74,949	74,776	96,238	99,787	107,236	107,236	109,397	114,737	121,510
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**53,612**	**54,094**	**73,630**	**73,154**	**80,986**	**80,986**	**68,285**	**71,535**	**76,081**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		53,612	54,094	73,630	73,154	80,986	80,986	68,285	71,535	76,081
Solid Waste Removal		–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**7**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–

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
Markets		–	–	–	–	–	–	–	–	–
Tourism		7	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**936,150**	**928,681**	**933,927**	**1,005,656**	**1,032,806**	**1,032,806**	**1,088,696**	**1,165,470**	**1,248,916**

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		**185,960**	**188,811**	**222,313**	**243,963**	**255,990**	**255,990**	**252,416**	**254,960**	**264,300**
Executive and council		37,959	45,347	50,007	50,592	50,985	50,985	54,099	55,875	58,180
Mayor and Council		20,035	24,633	26,828	29,548	27,548	27,548	27,539	28,250	29,349
Municipal Manager, Town Secretary and Chief Executive		17,924	20,714	23,179	21,044	23,438	23,438	26,560	27,625	28,831
Finance and administration		148,001	143,457	172,304	193,351	204,985	204,985	198,047	198,615	205,630
Administrative and Corporate Support		36,006	32,935	50,032	32,538	50,658	50,658	30,590	30,084	30,512
Asset Management		8,453	13,683	9,612	20,095	17,137	17,137	8,438	8,797	9,120
Finance		57,549	61,843	53,692	67,220	64,357	64,357	68,389	68,780	71,447
Fleet Management		–	–	–	47	47	47	9,727	10,104	10,544
Human Resources		9,852	(4,072)	12,743	16,133	19,015	19,015	15,184	15,989	16,422
Information Technology		5,298	5,741	9,534	13,159	12,586	12,586	12,287	13,705	14,268
Legal Services		–	–	–	–			5,450	1,415	1,429
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–			2,185	1,821	1,902
Property Services		–	–	–	–			–	–	–
Risk Management		90	33	27	751	734	734	–	–	–
Security Services		26,209	28,336	30,981	35,961	33,742	33,742	36,899	38,657	40,329
Supply Chain Management		4,544	4,957	5,683	7,445	6,707	6,707	8,898	9,264	9,657
Valuation Service		–	–	–	–			–	–	–
Internal audit		–	7	2	20	20	20	270	470	491
Governance Function		–	7	2	20	20	20	270	470	491
Community and public safety		**79,411**	**89,381**	**93,963**	**107,514**	**104,565**	**104,565**	**111,512**	**116,822**	**122,269**
Community and social services		**8,862**	**11,104**	**9,090**	**11,186**	**10,591**	**10,591**	**12,180**	**12,860**	**13,417**
Aged Care		–	–	–	–			–	–	–
Agricultural		–	1	19	100	100	100	–	–	–
Animal Care and Diseases		–	–	–	–			–	–	–
Cemeteries, Funeral Parlours and Crematoriums		759	1,016	1,218	1,326	1,066	1,066	3,299	3,520	3,676
Child Care Facilities		–	–	–	–			–	–	–
Community Halls and Facilities		–	500	–	130	130	130	–	–	–
Consumer Protection		–	–	–	–			–	–	–
Cultural Matters		–	–	–	–			–	–	–
Disaster Management		924	2,771	678	876	672	672	1,091	1,225	1,280
Education		–	–	–	–			–	–	–
Indigenous and Customary Law		–	–	–	–			–	–	–
Industrial Promotion		–	–	–	–			–	–	–
Language Policy		–	–	–	–			–	–	–
Libraries and Archives		5,841	5,867	6,225	7,069	6,918	6,918	7,789	8,115	8,461
Literacy Programmes		–	–	–	–			–	–	–
Media Services		1,338	949	950	1,685	1,705	1,705	–	–	–
Museums and Art Galleries		–	–	–	–			–	–	–

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
Population Development		–	–	–	–			–	–	–
Provincial Cultural Matters		–	–	–	–			–	–	–
Theatres		–	–	–	–			–	–	–
Zoo's		–	–	–	–			–	–	–
Sport and recreation		**42,452**	**46,142**	**49,442**	**54,230**	**54,187**	**54,187**	**56,704**	**59,136**	**62,066**
Beaches and Jetties		10,062	10,534	11,759	10,590	12,575	12,575	10,688	11,628	12,114
Casinos, Racing, Gambling, Wagering		–	–	–	–			–	–	–
Community Parks (including Nurseries)		22,097	23,907	28,043	32,231	31,118	31,118	35,357	36,788	38,331
Recreational Facilities		2,417	2,354	2,308	3,593	3,083	3,083	3,698	3,879	4,046
Sports Grounds and Stadiums		7,875	9,347	7,333	7,816	7,412	7,412	6,962	6,841	7,574
Public safety		**20,994**	**22,709**	**23,565**	**29,328**	**27,358**	**27,358**	**28,610**	**30,077**	**31,394**
Civil Defence		–	–	–	–			–	–	–
Cleansing		–	–	–	–			–	–	–
Control of Public Nuisances		–	–	–	–			–	–	–
Fencing and Fences		–	–	–	–			–	–	–
Fire Fighting and Protection		20,994	22,709	23,565	29,328	27,358	27,358	28,610	30,077	31,394
Licensing and Control of Animals		–	–	–	–			–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–			–	–	–
Pounds		–	–	–	–			–	–	–
Housing		**2,614**	**4,445**	**6,238**	**5,884**	**5,850**	**5,850**	**6,627**	**6,890**	**7,195**
Housing		2,614	4,445	6,238	5,884	5,850	5,850	6,627	6,890	7,195
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**4,488**	**4,982**	**5,628**	**6,886**	**6,578**	**6,578**	**7,391**	**7,859**	**8,197**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		4,488	4,982	5,628	6,886	6,578	6,578	7,391	7,859	8,197
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**105,416**	**122,008**	**141,070**	**157,693**	**147,014**	**147,014**	**163,774**	**157,717**	**164,194**
Planning and development		**27,587**	**23,084**	**34,140**	**45,303**	**40,573**	**40,573**	**29,222**	**27,035**	**28,175**
Billboards		–	–	–	–			–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		298	360	1,989	1,919	2,293	2,293	1,953	2,036	2,124
Central City Improvement District		–	–	–	–			–	–	–
Development Facilitation		–	–	–	–			–	–	–
Economic Development/Planning		2,756	2,402	2,013	5,750	5,553	5,553	5,181	5,181	5,410
Regional Planning and Development		–	–	–	–			–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		22,900	18,423	28,487	34,986	29,812	29,812	19,555	17,160	17,872
Project Management Unit		1,633	1,899	1,652	2,648	2,915	2,915	2,533	2,658	2,770

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		**75,517**	**92,362**	**103,535**	**109,560**	**103,389**	**103,389**	**111,957**	**113,329**	**118,308**
Public Transport		–	–	–	–			–	–	–
Road and Traffic Regulation		7,445	8,635	10,705	12,031	11,419	11,419	12,341	12,902	13,468
Roads		68,072	83,727	92,829	97,529	91,970	91,970	99,616	100,427	104,840
Taxi Ranks		–	–	–	–			–	–	–
Environmental protection		**2,313**	**6,562**	**3,395**	**2,830**	**3,051**	**3,051**	**22,594**	**17,353**	**17,711**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		3	–	7	24	6	6	23	24	25
Pollution Control		2,310	6,562	3,388	2,806	3,044	3,044	22,571	17,329	17,686
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**444,073**	**500,347**	**520,428**	**561,444**	**601,604**	**601,604**	**629,886**	**672,611**	**720,572**
Energy sources		**234,943**	**272,205**	**291,126**	**354,858**	**381,557**	**381,557**	**408,286**	**441,655**	**478,829**
Electricity		234,943	272,205	291,126	354,858	381,557	381,557	408,286	441,655	478,829
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**88,242**	**89,188**	**95,724**	**86,287**	**93,728**	**93,728**	**99,688**	**104,757**	**110,116**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		88,242	89,188	95,724	86,287	93,728	93,728	99,688	104,757	110,116
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**59,124**	**71,079**	**71,285**	**59,888**	**60,376**	**60,376**	**71,306**	**73,107**	**76,138**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		59,124	71,079	71,285	59,888	60,376	60,376	71,306	73,107	76,138
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**61,765**	**67,875**	**62,294**	**60,412**	**65,943**	**65,943**	**50,606**	**53,092**	**55,489**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		57,557	67,875	62,294	60,231	65,757	65,757	50,606	53,092	55,489
Solid Waste Removal		4,208	–	–	181	187	187	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**3,225**	**1,878**	**1,125**	**3,834**	**3,686**	**3,686**	**6,322**	**4,303**	**4,497**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		3,225	1,878	1,125	3,834	3,686	3,686	6,322	4,303	4,497

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
Total Expenditure - Functional	3	**818,085**	**902,425**	**978,900**	**1,074,449**	**1,112,858**	**1,112,858**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit) for the year		**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(75,214)**	**(40,943)**	**(26,916)**

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		369,426	346,563	328,986	332,484	335,875	335,875	358,424	381,710	406,995
Vote 3 - CORPORATE SERVICES		1,222	586	565	319	721	721	975	1,018	1,064
Vote 4 - COMMUNITY SERVICES		98,757	75,604	96,379	105,755	103,834	103,834	117,205	117,410	124,047
Vote 5 - INFRASTRUCTURE AND ENGINEERING		463,300	502,438	502,543	563,015	586,305	586,305	607,132	660,153	711,400
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		3,444	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	**936,150**	**928,681**	**933,927**	**1,005,656**	**1,032,806**	**1,032,806**	**1,088,696**	**1,165,470**	**1,248,916**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - EXECUTIVE COUNCIL		30,876	44,424	51,232	52,647	55,260	55,260	58,894	55,800	58,066
Vote 2 - FINANCIAL SERVICES		79,074	77,668	80,189	107,877	100,944	100,944	98,012	100,545	104,491
Vote 3 - CORPORATE SERVICES		46,411	34,862	56,843	45,011	64,037	64,037	43,088	43,530	44,312
Vote 4 - COMMUNITY SERVICES		171,924	193,994	195,873	213,660	213,895	213,895	230,145	234,876	245,141
Vote 5 - INFRASTRUCTURE AND ENGINEERING		471,507	531,934	572,561	621,597	647,745	647,745	696,069	738,095	788,787
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		18,293	19,542	22,202	33,658	30,976	30,976	37,702	33,566	35,035
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	**818,085**	**902,425**	**978,900**	**1,074,449**	**1,112,858**	**1,112,858**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit) for the year	2	**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(75,214)**	**(40,943)**	**(26,916)**

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		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		369,426	346,563	328,986	332,484	335,875	335,875	358,424	381,710	406,995
2.1 - Financial Services: CFO		170,732	126,708	107,839	98,723	86,713	86,713	102,890	115,009	128,369
2.2 - ASSESSMENT RATES LEVIES		185,989	199,402	212,183	220,387	228,736	228,736	245,740	256,552	268,097
2.3 - Expenditure		11,717	14,239	4,207	6,115	2,811	2,811	4,531	4,654	4,787
2.4 - Budget and Financial Reporting		462	496	469	511	423	423	423	441	461
2.5 - Revenue		312	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		112	334	1,500	4,843	15,245	15,245	3,000	3,132	3,273
2.8 - SCM Stores: Logistics and Disposal Management		–	70	0	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and Acquisitions		103	36	–	91	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		1,222	586	565	319	721	721	975	1,018	1,064
3.1 - Corporate Services: Director		18	4	59	29	323	323	342	357	373
3.2 - Administration		–	–	–	–	97	97	103	107	112
3.3 - Human Resources		1,204	582	506	290	301	301	530	554	579
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		98,757	75,604	96,379	105,755	103,834	103,834	117,205	117,410	124,047
4.1 - Community Services: Director		–	–	–	–	–	–	–	–	–
4.2 - Community Services		3,309	3,449	3,594	3,962	3,876	3,876	3,985	4,070	4,161
4.3 - Disaster Management		–	–	–	–	–	–	–	–	–
4.4 - Environmental Health		2,642	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		34,569	8,968	10,493	20,091	7,295	7,295	8,738	8,947	9,171
4.6 - Sport and Recreation		5,048	5,495	5,800	6,302	8,506	8,506	9,017	9,414	9,837
4.7 - WasteManagement		53,188	54,865	73,630	73,154	80,986	80,986	92,277	91,779	97,663
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		**463,300**	**502,438**	**502,543**	**563,015**	**586,305**	**586,305**	**607,132**	**660,153**	**711,400**
5.1 - Infrastructure and Engineering: Director		1,559	1,899	1,579	1,671	1,671	1,671	1,795	1,869	1,947
5.2 - Engineering		1,627	1,696	2,478	2,540	2,128	2,128	1,922	780	815
5.3 - Energy Sources		254,588	253,973	293,707	349,113	357,466	357,466	379,734	423,144	459,653
5.4 - Waste Water Management		74,949	74,776	96,238	99,787	107,236	107,236	109,397	114,737	121,510
5.5 - Water Management		130,577	170,094	108,540	109,904	117,805	117,805	114,284	119,624	127,475
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**3,444**	**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		3,444	3,490	4,586	4,082	5,001	5,001	4,960	5,178	5,411
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–

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]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–

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 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	936,150	928,681	933,927	1,005,656	1,032,806	1,032,806	1,088,696	1,165,470	1,248,916

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		**30,876**	**44,424**	**51,232**	**52,647**	**55,260**	**55,260**	**58,894**	**55,800**	**58,066**
1.1 - Mayor and Council		20,035	24,633	28,982	30,445	28,870	28,870	27,539	28,250	29,349
1.2 - Municipal Manager		10,840	13,767	18,779	19,431	21,861	21,861	25,635	25,666	26,796
1.3 - Risk and Internal Audit Unit		–	6,025	3,471	2,771	4,529	4,529	5,720	1,884	1,920
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**79,074**	**77,668**	**80,189**	**107,877**	**100,944**	**100,944**	**98,012**	**100,545**	**104,491**
2.1 - Financial Services: CFO		1,727	1,263	2,064	2,375	2,606	2,606	2,319	2,404	2,495
2.2 - ASSESSMENT RATES LEVIES		11,428	17,640	17,855	25,010	23,125	23,125	24,749	23,530	24,536
2.3 - Expenditure		11,554	11,416	10,682	9,434	9,079	9,079	10,103	10,506	10,857
2.4 - Budget and Financial Reporting		4,265	4,712	5,423	6,585	6,236	6,236	6,753	6,995	7,282
2.5 - Revenue		21,124	18,046	19,336	23,762	23,456	23,456	24,464	25,343	26,277
2.6 - Information Communication Technology (ICT)		5,298	5,741	9,534	13,174	12,601	12,601	12,287	13,705	14,268
2.7 - Assets Management		8,524	13,845	9,612	20,068	17,110	17,110	8,438	8,797	9,120
2.8 - SCM Stores: Logistics and Disposal Management		1,921	2,145	2,148	2,552	2,600	2,600	2,590	2,694	2,804
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and Acquisitions		13,233	2,859	3,535	4,918	4,132	4,132	6,308	6,570	6,853
		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		**46,411**	**34,862**	**56,843**	**45,011**	**64,037**	**64,037**	**43,088**	**43,530**	**44,312**
3.1 - Corporate Services: Director		1,523	1,265	1,551	1,468	1,667	1,667	1,761	1,835	1,915
3.2 - Administration		35,036	21,355	42,549	27,371	43,266	43,266	26,143	25,706	25,975
3.3 - Human Resources		9,852	12,242	12,743	16,172	19,104	19,104	15,184	15,989	16,422
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		**171,924**	**193,994**	**195,873**	**213,660**	**213,895**	**213,895**	**230,145**	**234,876**	**245,141**
4.1 - Community Services: Director		1,874	1,811	3,824	2,412	2,731	2,731	2,819	2,941	3,071
4.2 - Community Services		6,648	6,883	7,450	8,475	8,046	8,046	11,466	11,976	12,489
4.3 - Disaster Management		879	2,771	883	1,239	993	993	1,492	1,643	1,717
4.4 - Environmental Health		4,488	4,982	5,628	6,927	6,719	6,719	7,391	7,859	8,197

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		54,649	59,680	65,251	77,546	72,682	72,682	77,851	81,635	85,191
4.6 - Sport and Recreation		42,452	46,642	49,237	53,843	53,834	53,834	55,949	58,400	61,302
4.7 - WasteManagement		60,934	71,226	63,600	63,219	68,889	68,889	73,177	70,421	73,175
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		**471,507**	**531,934**	**572,561**	**621,597**	**647,745**	**647,745**	**696,069**	**738,095**	**788,787**
5.1 - Infrastructure and Engineering: Director		6,421	6,704	4,097	4,336	4,096	4,096	4,403	4,633	4,825
5.2 - Engineering		82,777	92,759	110,330	116,229	107,988	107,988	112,295	113,553	118,490
5.3 - Energy Sources		234,943	272,205	291,126	354,858	381,557	381,557	408,286	441,655	478,829
5.4 - Waste Water Management		59,124	71,079	71,285	60,081	60,569	60,569	71,306	73,107	76,138
5.5 - Water Management		88,242	89,188	95,724	86,094	93,535	93,535	99,688	104,757	110,116
		–	–	–	–	–	–	90	390	390
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**18,293**	**19,542**	**22,202**	**33,658**	**30,976**	**30,976**	**37,702**	**33,566**	**35,035**
6.1 - Planning Development and Tourism: Director		1,504	1,425	1,821	1,856	1,946	1,946	1,796	1,866	1,944
6.2 - Housing Services		2,614	4,445	6,238	5,884	5,900	5,900	6,627	6,890	7,195
6.3 - Planning and Development		14,175	13,672	14,143	25,917	23,130	23,130	29,279	24,810	25,895
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–

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]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–

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 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**818,085**	**902,425**	**978,900**	**1,074,449**	**1,112,858**	**1,112,858**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit) for the year	2	**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(75,214)**	**(40,943)**	**(26,916)**

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	–	240,849	251,446	262,761
Service charges - electricity revenue	2	242,848	246,062	281,916	334,173	342,329	342,329	(4,417)	371,804	403,816	438,584
Service charges - water revenue	2	75,591	73,769	80,983	89,581	81,646	81,646	(32,037)	89,362	93,477	100,020
Service charges - sanitation revenue	2	44,023	49,951	52,346	58,635	57,754	57,754	(8,967)	62,796	66,122	70,751
Service charges - refuse revenue	2	50,819	51,351	53,974	55,744	57,811	57,811	–	62,858	66,188	70,821
Rental of facilities and equipment		609	697	2,347	1,169	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	2,934	3,067
Interest earned - outstanding debtors		8,288	8,576	9,982	10,674	12,820	12,820		13,706	14,639	15,638
Dividends received		–	–	–	–	–	–		–	–	–
Fines, penalties and forfeits		21,334	2,125	3,308	2,238	794	794		1,842	1,879	1,919
Licences and permits		15,793	11,066	11,639	25,746	12,873	12,873		8,397	8,766	9,160
Agency services		–	–	–	–	0	0		5,352	5,528	5,716
Transfers and subsidies		122,879	134,341	166,982	152,602	154,418	154,418		177,920	186,595	202,872
Other revenue	2	63,436	14,777	9,211	10,348	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**	**(45,420)**	**1,052,961**	**1,117,328**	**1,197,965**
Expenditure By Type											
Employee related costs	2	274,158	293,708	335,334	378,677	377,340	377,340	–	391,318	408,609	426,580
Remuneration of councillors		12,202	12,876	12,780	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		42,069	44,784	47,929
Depreciation & asset impairment	2	75,856	76,979	80,852	91,830	91,830	91,830	–	103,850	103,360	109,664
Finance charges		6,638	5,714	3,094	716	716	716		–	–	–
Bulk purchases	2	198,587	231,512	254,058	290,000	300,000	300,000	–	325,900	357,186	391,476
Other materials	8	61,865	73,143	71,675	66,261	69,536	69,536		74,648	78,826	81,989
Contracted services		62,692	70,860	95,785	78,598	82,430	82,430	–	93,375	78,135	80,578
Transfers and subsidies		–	250	761	650	550	550	–	400	418	436
Other expenditure	4, 5	80,991	80,520	91,018	100,339	130,987	130,987	–	117,984	120,098	121,509
Losses		950	1,731	2,007	–	–	–	–	–	–	–
Total Expenditure		**818,085**	**902,425**	**978,900**	**1,074,449**	**1,112,858**	**1,112,858**	**–**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit)		**24,044**	**(100,438)**	**(91,760)**	**(109,049)**	**(139,695)**	**(139,695)**	**(45,420)**	**(110,948)**	**(89,085)**	**(77,867)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		94,020	126,360	46,787	40,256	59,643	59,643		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)	6	–	–	–	0	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	334	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(45,420)**	**(75,214)**	**(40,943)**	**(26,916)**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(45,420)**	**(75,214)**	**(40,943)**	**(26,916)**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(45,420)**	**(75,214)**	**(40,943)**	**(26,916)**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**118,064**	**26,255**	**(44,973)**	**(68,793)**	**(80,052)**	**(80,052)**	**(45,420)**	**(75,214)**	**(40,943)**	**(26,916)**

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***	***(45,420)***	***1,088,696***	***1,165,470***	***1,248,916***

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		(6)	152	182	1,990	2,695	2,695	–	–	–	–
Vote 2 - FINANCIAL SERVICES		12,523	75,967	49,578	2,210	3,704	3,704	–	1,670	–	–
Vote 3 - CORPORATE SERVICES		1,063	342	2,308	1,923	2,230	2,230	–	–	–	–
Vote 4 - COMMUNITY SERVICES		786	4,983	(2,458)	6,110	5,740	5,740	–	1,638	1,710	1,787
Vote 5 - INFRASTRUCTURE AND ENGINEERING		68,357	5,283	38,142	45,230	73,137	73,137	–	35,167	36,959	38,533
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	3,018	340	670	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		**82,723**	**89,745**	**88,093**	**58,133**	**88,659**	**88,659**	**–**	**38,475**	**38,670**	**40,320**
Single-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE COUNCIL		199	343	91	750	775	775	–	750	750	750
Vote 2 - FINANCIAL SERVICES		26,107	(80)	(57,971)	250	13	13	–	60	–	–
Vote 3 - CORPORATE SERVICES		–	(1,219)	22,363	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		153	6,059	681	1,380	414	414	–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		(3,353)	3,137	(28,215)	–	729	729	–	400	3,478	4,348
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		(1,840)	–	686	500	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		**21,265**	**8,240**	**(62,364)**	**2,880**	**2,682**	**2,682**	**–**	**1,210**	**4,228**	**5,098**
Total Capital Expenditure - Vote	3,7	**103,988**	**97,985**	**25,728**	**61,013**	**91,341**	**91,341**	**–**	**39,685**	**42,898**	**45,418**

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		**39,893**	**77,521**	**16,925**	**8,963**	**10,337**	**10,337**	**–**	**2,480**	**750**	**750**
Executive and council		193	561	274	2,240	3,425	3,425		750	750	750
Finance and administration		39,700	76,956	16,651	6,723	6,887	6,887		1,730	–	–
Internal audit		–	4	–	–	25	25		–	–	–
Community and public safety		**931**	**8,576**	**6,630**	**8,987**	**7,775**	**7,775**	**–**	**1,638**	**1,710**	**1,787**
Community and social services		190	888	–	570	150	150		–	–	–
Sport and recreation		737	4,377	243	6,217	4,822	4,822		–	–	–
Public safety		3	361	6,338	2,200	2,803	2,803		1,638	1,710	1,787
Housing		–	2,950	340	–	–	–		–	–	–
Health		–	–	(290)	–	–	–		–	–	–
Economic and environmental services		**(1,770)**	**754**	**(37,205)**	**15,555**	**17,119**	**17,119**	**–**	**11,609**	**30,873**	**32,173**
Planning and development		(1,788)	408	1,115	1,120	2,884	2,884		4,922	4,696	4,783
Road transport		17	346	(38,320)	14,435	14,235	14,235		6,687	26,177	27,390
Environmental protection		–	–	–	–	–	–		–	–	–
Trading services		**64,935**	**11,134**	**39,378**	**27,458**	**55,959**	**55,959**	**–**	**23,959**	**9,565**	**10,708**
Energy sources		1,672	5,003	12,588	9,783	9,930	9,930		1,738	9,565	10,708
Water management		46,210	(25,106)	7,172	2,245	28,888	28,888		907	–	–
Waste water management		17,053	27,011	19,881	14,630	16,842	16,842		21,313	–	–
Waste management		–	4,226	(263)	800	300	300		–	–	–
Other		**–**	**–**	**–**	**50**	**150**	**150**		**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**103,988**	**97,985**	**25,728**	**61,013**	**91,341**	**91,341**	**–**	**39,685**	**42,898**	**45,418**
Funded by:											
National Government		63,711	(8,397)	35,675	34,385	50,440	50,440		29,649	40,438	42,881
Provincial Government		–	–	–	–	–	–		–	–	–
District Municipality		3	(429)	5,713	1,600	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	**63,714**	**(8,826)**	**41,388**	**35,985**	**52,078**	**52,078**	**–**	**31,287**	**42,148**	**44,668**
Public contributions & donations	5	–	–	–	–	–	–		–	–	–
Borrowing	6	–	–	–	–	–	–		–	–	–
Internally generated funds		–	106,915	(7,061)	25,028	39,263	39,263		8,398	750	750
Total Capital Funding	7	**63,714**	**98,089**	**34,327**	**61,013**	**91,341**	**91,341**	**–**	**39,685**	**42,898**	**45,418**

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		**(6)**	**152**	**182**	**1,990**	**2,695**	**2,695**	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		(6)	135	182	1,870	2,525	2,525		–	–	–				–				–	–	–	–
1.2 - Municipal Manager		–	14	–	120	150	150		–	–	–				–				–	–	–	–
1.3 - Risk and Internal Audit Unit		–	3	–	–	20	20		–	–	–				–				–	–	–	–
1.4 - Legal Services		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
Vote 2 - FINANCIAL SERVICES		**12,523**	**75,967**	**49,578**	**2,210**	**3,704**	**3,704**	–	**1,670**	–	–	–	–	–	–	–	–	–	–	**1,670**	–	–
2.1 - Financial Services: CFO		–	–	–	–	–	–		–	–	–				–				–	–	–	–
2.2 - ASSESSMENT RATES LEVIES		–	–	–	–	–	–		–	–	–				–				–	–	–	–
2.3 - Expenditure		12,377	–	83	–	87	87		–	–	–				–				–	–	–	–
2.4 - Budget and Financial Reporting		–	–	(4)	200	–	–		–	–	–				–				–	–	–	–
2.5 - Revenue		(64)	4,559	15	600	452	452		–	–	–				–				–	–	–	–
2.6 - Information Communication Technology (ICT)		204	(333)	685	1,091	1,933	1,933		**1,020**	–	–				–				–	1,020	–	–
2.7 - Assets Management		6	71,581	48,800	319	1,232	1,232		**650**	–	–				–				–	650	–	–
2.8 - SCM Stores: Logistics and Disposal Management		–	160	–	–	–	–		–	–	–				–				–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
Vote 3 - CORPORATE SERVICES		**1,063**	**342**	**2,308**	**1,923**	**2,230**	**2,230**	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
3.1 - Corporate Services: Director		–	–	–	–	–	–		–	–	–				–				–	–	–	–
3.2 - Administration		1,063	222	2,118	1,923	2,208	2,208		–	–	–				–				–	–	–	–
3.3 - Human Resources		(0)	119	190	–	22	22		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
Vote 4 - COMMUNITY SERVICES		**786**	**4,983**	**(2,458)**	**6,110**	**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		93	292	–	570	150	150		–	–	–				–				–	–	–	–
4.3 - Disaster Management		–	929	–	–	–	–		–	–	–				–				–	–	–	–
4.4 - Environmental Health		–	–	(290)	–	–	–		–	–	–				–				–	–	–	–
4.5 - Public Safety		–	1,618	6,317	3,340	3,424	3,424		**1,638**	**1,710**	**1,787**				–				–	1,638	1,710	1,787
4.6 - Sport and Recreation		693	144	(8,665)	2,000	1,900	1,900		–	–	–				–				–	–	–	–
4.7 - WasteManagement		–	2,000	159	200	266	266		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		**68,357**	**5,283**	**38,142**	**45,230**	**73,137**	**73,137**	–	**35,167**	**36,959**	**38,533**	–	–	–	–	–	–	–	–	**35,167**	**36,959**	**38,533**
5.1 - Infrastructure and Engineering: Director		–	714	3,344	4,137	3,242	3,242		**4,522**	**4,696**	**4,783**				–				–	4,522	4,696	4,783
5.2 - Engineering		42	167	65	14,435	14,235	14,235		**6,687**	**26,177**	**27,390**				–				–	6,687	26,177	27,390
5.3 - Energy Sources		5	5,003	7,679	9,783	9,930	9,930		**1,738**	**6,087**	**6,360**				–				–	1,738	6,087	6,360
5.4 - Waste Water Management		22,040	24,650	25,808	14,630	16,842	16,842		**21,313**	–	–				–				–	21,313	–	–
5.5 - Water Management		46,270	(25,252)	1,245	2,245	28,888	28,888		**907**	–	–				–				–	907	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**–**	**3,018**	**340**	**670**	**1,154**	**1,154**	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–		–	–	–				–				–	–	–	–
6.2 - Housing Services		–	2,950	340	–	–	–		–	–	–				–				–	–	–	–
6.3 - Planning and Development		–	68	0	670	1,154	1,154		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–
		–	–	–	–	–	–		–	–	–				–				–	–	–	–

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]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
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 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 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		82,723	89,745	88,093	58,133	88,659	88,659	–	38,475	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
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–		–	38,475	38,670	

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 1 - EXECUTIVE COUNCIL		199	343	91	750	775	775	–	750	750	750
1.1 - Mayor and Council		199	300	91	750	750	750		750	750	750
1.2 - Municipal Manager		–	13	–	–	–	–		–	–	–
1.3 - Risk and Internal Audit Unit		–	30	–	–	25	25		–	–	–
1.4 - Legal Services		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		26,107	(80)	(57,971)	250	13	13	–	60	–	–
2.1 - Financial Services: CFO		–	–	–	–	–	–	–	–	–	–
2.2 - ASSESSMENT RATES LEVIES		–	–	–	–	–	–	–	–	–	–
2.3 - Expenditure		26,061	–	–	–	–	–	–	–	–	–
2.4 - Budget and Financial Reporting		–	–	–	–	–	–	–	30	–	–
2.5 - Revenue		–	–	–	–	–	–	–	–	–	–
2.6 - Information Communication Technology (ICT)		46	(104)	–	–	–	–	–	–	–	–
2.7 - Assets Management		–	23	(57,971)	–	–	–	–	30	–	–
2.8 - SCM Stores: Logistics and Disposal Management		–	–	–	–	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management		–	1	–	250	13	13		–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		–	(1,219)	22,363	–	–	–	–	–	–	–
3.1 - Corporate Services: Director		–	–	–	–	–	–	–	–	–	–
3.2 - Administration		–	(1,219)	–	–	–	–	–	–	–	–
3.3 - Human Resources		–	–	22,363	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–

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		**153**	**6,059**	**681**	**1,380**	**414**	**414**	**–**	**–**	**–**	**–**
4.1 - Community Services: Director		–	73	–	–	–	–	–	–	–	–
4.2 - Community Services		98	170	–	–	–	–	–	–	–	–
4.3 - Disaster Management		–	215	–	–	–	–	–	–	–	–
4.4 - Environmental Health		–	–	–	–	–	–	–	–	–	–
4.5 - Public Safety		11	686	372	1,200	300	300		–	–	–
4.6 - Sport and Recreation		44	2,690	731	80	80	80		–	–	–
4.7 - WasteManagement		–	2,226	(423)	100	34	34		–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		**(3,353)**	**3,137**	**(28,215)**	**–**	**729**	**729**	**–**	**400**	**3,478**	**4,348**
5.1 - Infrastructure and Engineering: Director		–	239	5,196	–	729	729		400	–	–
5.2 - Engineering		28	391	(38,320)	–	–	–	–	–	–	–
5.3 - Energy Sources		1,667	(0)	4,909	–	–	–	–	–	3,478	4,348
5.4 - Waste Water Management		(4,987)	2,361	–	–	–	–	–	–	–	–
5.5 - Water Management		(61)	146	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**(1,840)**	**–**	**686**	**500**	**752**	**752**	**–**	**–**	**–**	**–**
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–	–
6.2 - Housing Services		–	–	–	–	–	–	–	–	–	–
6.3 - Planning and Development		(1,840)	–	686	500	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]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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 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		21,265	8,240	(62,364)	2,880	2,682	2,682	–	1,210	4,228	5,098
Total Capital Expenditure		103,988	97,985	25,728	61,013	91,341	91,341	–	39,685	42,898	45,418

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		2,601	2,137	16,658
Call investment deposits	1	110,572	(78,332)	40,490	33,116	987	987	–	2,838	1,770	3,788
Consumer debtors	1	76	16,349	85,286	67,296	86,056	86,056	–	67,955	67,231	66,507
Other debtors		22,625	10,596	142,012	48,618	47,032	47,032		47,032	46,675	46,285
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
Total current assets		**145,197**	**(45,102)**	**292,547**	**170,054**	**149,763**	**149,763**	**–**	**132,996**	**130,383**	**145,809**
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
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	11,765	58,873	2,071,777	2,042,419	2,053,106	2,053,106	–	1,989,453	1,929,500	1,865,795
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		3,297	56	1,295	2,934	2,402	2,402		1,890	1,380	839
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**15,059**	**58,926**	**2,315,624**	**2,287,917**	**2,318,153**	**2,318,153**	**–**	**2,253,988**	**2,193,526**	**2,129,280**
TOTAL ASSETS		**160,256**	**13,823**	**2,608,171**	**2,457,971**	**2,467,916**	**2,467,916**	**–**	**2,386,984**	**2,323,909**	**2,275,089**
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
Trade and other payables	4	42,287	(2,166)	182,904	135,300	101,573	101,573	–	95,855	73,723	51,819
Provisions		5,144	3,446	35,447	29,649	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**	**–**	**154,904**	**132,772**	**110,868**
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
Total non current liabilities		**(6,533)**	**(13,834)**	**175,631**	**163,445**	**191,375**	**191,375**	**–**	**191,375**	**191,375**	**191,375**
TOTAL LIABILITIES		**43,158**	**(11,316)**	**421,502**	**345,772**	**351,998**	**351,998**	**–**	**346,280**	**324,148**	**302,244**
NET ASSETS	5	**117,098**	**25,139**	**2,186,668**	**2,112,199**	**2,115,918**	**2,115,918**	**–**	**2,040,704**	**1,999,761**	**1,972,845**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(7,556)	(471)	2,231,641	2,112,199	2,115,918	2,115,918		2,040,704	1,999,761	1,972,845
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**(7,556)**	**(471)**	**2,231,641**	**2,112,199**	**2,115,918**	**2,115,918**	**–**	**2,040,704**	**1,999,761**	**1,972,845**

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		230,449	240,589	251,415
Service charges		–	–	70,769	500,464	711,473	711,473		652,478	700,033	756,157
Other revenue		3,139	–	33,622	39,500	57,614	57,614		57,445	58,946	60,311
Transfers and Subsidies - Operational	1	–	–	152,544	152,602	154,418	154,418		177,920	186,595	202,872
Transfers and Subsidies - Capital	1	–	–	2,151	40,256	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	2,934	3,067
Dividends		–	–	–					–	–	–
Payments											
Suppliers and employees		(2,522)	116,641	2,822	(927,527)	(1,142,665)	(1,142,665)		(1,115,817)	(1,195,873)	(1,262,815)
Finance charges		–	–	–	(716)	(716)	(716)		–	–	–
Transfers and Grants	1	–	–	751	(650)	–	–		–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**533,793**	**627,375**	**1,591,166**	**23,037**	**48,798**	**48,798**	**–**	**41,019**	**41,366**	**61,957**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		3	3	10	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(17,546)	(3,599)	27,043	(61,013)	(91,341)	(91,341)		(39,685)	(42,898)	(45,418)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(17,543)**	**(3,596)**	**27,053**	**(61,013)**	**(91,341)**	**(91,341)**	**–**	**(39,685)**	**(42,898)**	**(45,418)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		2,137	698	2,698	–	–	–		–	–	–
Payments											
Repayment of borrowing		–	–	–	(6,747)	(6,747)	(6,747)	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**2,137**	**698**	**2,698**	**(6,747)**	**(6,747)**	**(6,747)**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**518,387**	**624,477**	**1,620,918**	**(44,723)**	**(49,289)**	**(49,289)**	**–**	**1,334**	**(1,532)**	**16,540**
Cash/cash equivalents at the year begin:	2	**–**	**–**	**141,033**	90,062	53,394	53,394		**4,105**	**5,439**	**3,907**
Cash/cash equivalents at the year end:	2	**518,387**	**624,477**	**1,761,950**	**45,339**	**4,105**	**4,105**	**–**	**5,439**	**3,907**	**20,446**

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	518,387	624,477	1,761,950	45,339	4,105	4,105	–	5,439	3,907	20,446
Other current investments > 90 days		(398,475)	(696,956)	(1,709,272)	0	0	0	–	(0)	(0)	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**119,913**	**(72,479)**	**52,678**	**45,339**	**4,105**	**4,105**	**–**	**5,439**	**3,907**	**20,446**
Application of cash and investments											
Unspent conditional transfers		98,017	(72,029)	6,199	–	–	–	–	987	987	987
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–	–	–	33,152	33,152	–	–	–	–
Other working capital requirements	3	(46,915)	51,468	(116,762)	21,012	(58,483)	(58,483)	–	(28,802)	(49,981)	(48,453)
Other provisions		1,540	(931)	413	3,176	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:		**52,642**	**(21,492)**	**(110,150)**	**24,188**	**(10,988)**	**(10,988)**	**–**	**(13,471)**	**(34,651)**	**(33,122)**
Surplus(shortfall)		**67,271**	**(50,987)**	**162,827**	**21,151**	**15,092**	**15,092**	**–**	**18,910**	**38,557**	**53,568**

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		180	3	206,398	106,783	160,056	160,056	–	123,970	122,717	121,417
Creditors due		(46,735)	51,471	89,636	127,795	101,573	101,573	–	95,168	72,736	72,964
Total		**46,915**	**(51,468)**	**116,762**	**(21,012)**	**58,483**	**58,483**	**–**	**28,802**	**49,981**	**48,453**

Debtors collection assumptions											
Balance outstanding - debtors		22,698	26,941	227,299	115,926	133,087	133,087	–	114,987	113,906	112,792
Estimate of debtors collection rate		0.8%	0.0%	90.8%	92.1%	120.3%	120.3%	0.0%	107.8%	107.7%	107.6%

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**	**7,511**	**8,547**	**8,897**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	1,643	–	–	–	–	–	–	–
Electrical Infrastructure		1,822	3,266	11,281	8,383	7,783	7,783	1,023	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	1,551	–	–
Solid Waste Infrastructure		–	–	–	1,370	247	247	418	–	–
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***	***2,993***	***6,087***	***6,360***
Community Facilities		1,173	446	612	1,650	3,079	3,079	1,150	750	750
Sport and Recreation Facilities		(1,861)	96	–	200	155	155	–	–	–
Community Assets		***(688)***	***542***	***612***	***1,850***	***3,234***	***3,234***	***1,150***	***750***	***750***
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**	**907**	**–**	**–**
Roads Infrastructure		–	217	(38,320)	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5,514	–	–	–	864	864	–	–	–
Water Supply Infrastructure		18,630	–	8	1,565	872	872	907	–	–
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***	***907***	**–**	**–**
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**	**31,267**	**34,351**	**36,521**
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	715	3,478	4,348
Water Supply Infrastructure		11,070	(71,569)	383	–	–	–	–	–	–
Sanitation Infrastructure		(4,961)	3,758	10,540	9,830	15,308	15,308	19,343	–	–
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***	***26,745***	***29,655***	***31,738***
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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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 Generating		–	–	–	–	–	–	–	–	–
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**	**39,685**	**42,898**	**45,418**
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	1,738	9,565	10,708
Water Supply Infrastructure		64,739	(28,862)	1,243	2,135	28,858	28,858	907	–	–
Sanitation Infrastructure		17,053	92,660	46,907	13,260	16,595	16,595	20,894	–	–
Solid Waste Infrastructure		–	–	–	1,370	247	247	418	–	–
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***	***30,646***	***35,742***	***38,098***
Community Facilities		1,235	617	(29,658)	1,700	3,229	3,229	1,150	750	750
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***	***5,672***	***5,446***	***5,533***
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**	**39,685**	**42,898**	**45,418**
ASSET REGISTER SUMMARY - PPE (WDV)	5	16,073	58,929	2,315,624	2,287,904	2,318,153	2,318,153	2,253,988	2,193,526	2,129,280
Roads Infrastructure		(30,536)	(29,987)	611,200	615,836	585,640	585,640	592,252	611,742	612,951
Storm water Infrastructure		(19,431)	(18,612)	36,840	45,925	20,632	20,632	18,164	18,175	18,026
Electrical Infrastructure		5,352	(2,362)	173,336	474,003	176,347	176,347	171,352	179,210	179,944
Water Supply Infrastructure		36,271	(47,330)	246,333	344,358	273,271	273,271	259,973	258,883	198,317
Sanitation Infrastructure		30,385	62,288	454,752	67,176	471,593	471,593	492,638	471,327	471,310
Solid Waste Infrastructure		–	112	14,625	16,009	14,625	14,625	(24,011)	(23,828)	(26,173)
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***	***1,510,618***	***1,515,759***	***1,454,625***
Community Assets		1,281	3,086	19,688	25,373	34,821	34,821	40,359	40,134	40,213
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	199,250	199,250	192,094	192,127	191,693
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		3,297	56	1,295	2,934	2,402	2,402	1,890	1,380	839
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	3,359	2,664	2,469
Machinery and Equipment		1,053	4,182	5,747	28,792	7,134	7,134	6,318	6,322	6,023
Transport Assets		1,829	14,167	25,233	15,731	18,776	18,776	(9,221)	(9,009)	(10,731)
Land		(3,479)	1,746	259,760	239,771	234,719	234,719	234,719	171,316	171,316
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**16,073**	**58,929**	**2,315,624**	**2,287,904**	**2,318,153**	**2,318,153**	**2,253,988**	**2,193,526**	**2,129,280**
EXPENDITURE OTHER ITEMS										
Depreciation	7	75,856	76,979	80,852	91,830	91,830	91,830	103,850	103,360	109,664
Repairs and Maintenance by Asset Class	3	**46,259**	**60,289**	**68,513**	**48,821**	**50,901**	**50,901**	**49,696**	**51,402**	**52,389**
Roads Infrastructure		16,032	25,495	32,760	11,590	11,590	11,590	11,019	11,192	11,192
Storm water Infrastructure		774	726	1,058	1,405	1,355	1,355	1,594	1,730	1,730
Electrical Infrastructure		5,941	9,820	8,824	7,302	7,152	7,152	7,950	7,950	7,950
Water Supply Infrastructure		3,044	2,957	8,766	6,426	10,963	10,963	6,262	6,614	6,614

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
Sanitation Infrastructure		3,249	3,208	2,567	2,915	3,015	3,015	4,425	4,842	4,842
Solid Waste Infrastructure		84	1,538	65	–	–	–	–	–	–
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***	***31,250***	***32,328***	***32,328***
Community Facilities		1,802	1,463	1,233	1,867	1,337	1,337	1,743	1,819	1,901
Sport and Recreation Facilities		1,119	2,899	2,116	1,844	1,844	1,844	1,750	1,409	1,909
Community Assets		***2,921***	***4,362***	***3,349***	***3,711***	***3,181***	***3,181***	***3,493***	***3,229***	***3,811***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		5,170	1,966	2,547	3,194	3,229	3,229	4,530	4,883	5,007
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***5,170***	***1,966***	***2,547***	***3,194***	***3,229***	***3,229***	***4,530***	***4,883***	***5,007***
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**	**1,011**	**1,087**	**1,130**
Transport Assets		**8,680**	**9,899**	**7,946**	**9,816**	**8,711**	**8,711**	**9,412**	**9,875**	**10,113**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS		**122,115**	**137,268**	**149,365**	**140,651**	**142,731**	**142,731**	**153,546**	**154,762**	**162,053**
Renewal and upgrading of Existing Assets as % of total capex		*30.5%*	*-60.5%*	*-116.6%*	*54.2%*	*41.9%*	*41.9%*	*81.1%*	*80.1%*	*80.4%*
Renewal and upgrading of Existing Assets as % of deprecn		*41.8%*	*-77.0%*	*-37.1%*	*36.0%*	*41.7%*	*41.7%*	*31.0%*	*33.2%*	*33.3%*
R&M as a % of PPE		*393.2%*	*102.4%*	*3.3%*	*2.4%*	*2.5%*	*2.5%*	*2.5%*	*2.7%*	*2.8%*
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	20,546,109	21,984,336	23,523,240
Sanitation (free minimum level service)		6,539,839	8,634,124	9,780,726	9,716,797	10,767,174	10,767,174	11,520,876	12,327,337	13,190,251
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	6,977,325	7,578,072	8,230,544
Refuse (removed at least once a week)		12,753,052	16,275,478	2,878,538	–	–	–	–	–	–
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	20,546	21,984	23,523
Sanitation (free sanitation service to **indigent households**)		6,540	8,634	9,781	9,717	10,767	10,767	11,521	12,327	13,190
Electricity/other energy (50kwh per **indigent** household per month)		3,032	3,967	4,486	6,274	6,424	6,424	6,977	7,578	8,231
Refuse (removed once a week **for indigent households**)		12,753	16,275	2,879	–	–	–	–	–	–
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**	**39,044**	**41,890**	**44,944**
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	20,387	21,288	22,250
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	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–

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
Total revenue cost of subsidised services provided		**17,213**	**17,945**	**20,190**	**20,451**	**20,678**	**20,678**	**20,387**	**21,288**	**22,250**

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		261,235	272,734	285,011
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		20,387	21,288	22,250
Net Property Rates		**184,331**	**197,544**	**210,205**	**218,711**	**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		378,781	411,394	446,815
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	4,417	6,977	7,578	8,231
Net Service charges - electricity revenue		**242,848**	**246,062**	**281,916**	**334,173**	**342,329**	**342,329**	**(4,417)**	**371,804**	**403,816**	**438,584**
Service charges - water revenue	6										
Total Service charges - water revenue		85,536	97,437	113,473	127,899	120,503	120,503		109,908	115,461	123,544
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	32,037	20,546	21,984	23,523
Net Service charges - water revenue		**75,591**	**73,769**	**80,983**	**89,581**	**81,646**	**81,646**	**(32,037)**	**89,362**	**93,477**	**100,020**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		50,563	58,585	62,127	68,352	68,521	68,521		74,317	78,449	83,941
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	8,967	11,521	12,327	13,190
Net Service charges - sanitation revenue		**44,023**	**49,951**	**52,346**	**58,635**	**57,754**	**57,754**	**(8,967)**	**62,796**	**66,122**	**70,751**
Service charges - refuse revenue	6										
Total refuse removal revenue		46,154	50,181	39,520	41,073	42,877	42,877		46,879	49,090	52,527
Total landfill revenue		17,418	17,446	17,332	14,671	14,934	14,934		15,979	17,098	18,295
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	–	–	–	–	–	–	–
Net Service charges - refuse revenue		**50,819**	**51,351**	**53,974**	**55,744**	**57,811**	**57,811**	**–**	**62,858**	**66,188**	**70,821**
Other Revenue by source											
Fuel Levy		–	–	–	–	–	–	–	–	–	–

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
Other Revenue											
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Operational Revenue		57,265	3,667	1,052	4,288	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		8,003	8,355	8,731
Fuel Levy	3	–	–	–	–	–	–	–	–	–	–
Total 'Other' Revenue	1	**63,436**	**14,777**	**9,211**	**10,348**	**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		263,516	275,103	287,201
Pension and UIF Contributions		27,480	30,219	32,044	36,987	35,854	35,854		35,016	36,637	38,249
Medical Aid Contributions		14,433	15,800	16,850	23,715	21,468	21,468		17,521	18,291	19,096
Overtime		26,376	27,334	23,381	24,043	16,636	16,636		20,000	20,880	21,799
Performance Bonus		13,193	13,900	15,592	17,816	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		12,740	13,300	13,886
Cellphone Allowance		8	6	10	96	103	103		63	65	68
Housing Allowances		953	857	900	1,787	1,782	1,782		1,031	1,076	1,124
Other benefits and allowances		13,544	15,503	15,724	15,042	15,301	15,301		16,714	17,450	18,218
Payments in lieu of leave		1,591	1,221	4,252	2,383	5,670	5,670		6,100	6,368	6,649
Long service awards		3,592	761	1,954	1,702	4,880	4,880		1,275	1,331	1,389
Post-retirement benefit obligations	4	(1,695)	(4,547)	16,397	–	15,062	15,062		–	–	–
sub-total	5	**274,158**	**293,708**	**335,334**	**378,677**	**377,340**	**377,340**	**–**	**391,318**	**408,609**	**426,580**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**274,158**	**293,708**	**335,334**	**378,677**	**377,340**	**377,340**	**–**	**391,318**	**408,609**	**426,580**
Contributions recognised - capital											
List contributions by contract		–	–	–	0	–	–		–	–	–
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		103,295	102,808	109,077
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**	**–**	**103,850**	**103,360**	**109,664**
Bulk purchases											

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
Electricity Bulk Purchases		198,587	231,512	254,058	290,000	300,000	300,000		325,900	357,186	391,476
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Total bulk purchases	1	**198,587**	**231,512**	**254,058**	**290,000**	**300,000**	**300,000**	**–**	**325,900**	**357,186**	**391,476**
Transfers and grants											
Cash transfers and grants		–	250	761	650	550	550	–	400	418	436
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**–**	**250**	**761**	**650**	**550**	**550**	**–**	**400**	**418**	**436**
Contracted services											
Outsourced Services		14,342	16,012	28,832	31,749				31,620	23,597	24,487
Consultants and Professional Services		11,757	12,342	8,534	11,755				28,212	20,249	20,840
Contractors		36,594	42,507	58,420	35,094	82,430	82,430		33,543	34,288	35,251
sub-total	1	**62,692**	**70,860**	**95,785**	**78,598**	**82,430**	**82,430**	**–**	**93,375**	**78,135**	**80,578**
Allocations to organs of state:											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total contracted services		**62,692**	**70,860**	**95,785**	**78,598**	**82,430**	**82,430**	**–**	**93,375**	**78,135**	**80,578**
Other Expenditure By Type											
Collection costs		5,229	4,456	5,533	900				5,500	5,500	5,500
Contributions to 'other' provisions		1,540	(931)	413	156				150	150	150
Audit fees		4,412	4,997	4,320	4,500				4,500	4,598	4,805
General expenses	3					130,987	130,987				
Operating Leases		9,510	6,700	6,551	7,624				21,979	21,988	21,997
Operational Cost		60,299	65,298	74,201	87,160				85,855	87,862	89,058
Statutory Payments other than Income Taxes		–	–	–	–			–	–	–	–
Discontinued Operations		–	–	–	–			–	–	–	–
Total 'Other' Expenditure	1	**80,991**	**80,520**	**91,018**	**100,339**	**130,987**	**130,987**	**–**	**117,984**	**120,098**	**121,509**
by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Other materials		11,418	18,539	9,540	13,519	15,285	15,285		17,120	17,814	17,938
Contracted Services		32,970	39,156	51,465	30,867	29,349	29,349		30,241	31,253	32,117
Other Expenditure		1,872	2,594	7,508	4,435	6,252	6,252		2,335	2,335	2,335
Total Repairs and Maintenance Expenditure	9	46,259	60,289	68,513	48,821	50,886	50,886	–	49,696	51,402	52,389

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
Inventory Consumed											
Inventory Consumed - Water		(88)	(159)	(216)	(216)	(216)	(216)	(216)	(765)	(765)	(765)
Inventory Consumed - Other		(81,118)	(169,441)	(3,059,218)	(2,209,049)	(3,032,144)	(3,032,144)	–	(3,053,428)	(2,992,813)	(2,912,524)
Total Inventory Consumed & Other Material		**(81,206)**	**(169,599)**	**(3,059,434)**	**(2,209,265)**	**(3,032,359)**	**(3,032,359)**	**(216)**	**(3,054,193)**	**(2,993,578)**	**(2,913,288)**
	check	46,259	60,289	68,513	48,821	50,886	50,886		49,696	51,402	52,389

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		–	–	–	–	371,804	–	–	–	–	–	–	–	–	–	–	371,804
Service charges - water revenue		–	–	–	–	89,362	–	–	–	–	–	–	–	–	–	–	89,362
Service charges - sanitation revenue		–	–	–	–	62,796	–	–	–	–	–	–	–	–	–	–	62,796
Service charges - refuse revenue		–	–	–	62,858	–	–	–	–	–	–	–	–	–	–	–	62,858
Rental of facilities and equipment		–	–	–	2,224	744	–	–	–	–	–	–	–	–	–	–	2,968
Interest earned - external investments		–	2,811	–	–	–	–	–	–	–	–	–	–	–	–	–	2,811
Interest earned - outstanding debtors		–	1,729	–	3,722	8,254	–	–	–	–	–	–	–	–	–	–	13,706
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	1,734	–	108	–	–	–	–	–	–	–	–	–	1,842
Licences and permits		–	–	–	8,397	–	–	–	–	–	–	–	–	–	–	–	8,397
Agency services		–	–	–	5,352	–	–	–	–	–	–	–	–	–	–	–	5,352
Other revenue		–	5,535	975	934	2	4,852	–	–	–	–	–	–	–	–	–	12,298
Transfers and subsidies		–	107,501	–	30,346	40,073	–	–	–	–	–	–	–	–	–	–	177,920
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**–**	**358,424**	**975**	**115,567**	**573,036**	**4,960**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1,052,961**
Expenditure By Type																	
Employee related costs		20,375	53,256	27,176	159,683	106,921	23,908	–	–	–	–	–	–	–	–	–	391,318
Remuneration of councillors		14,364	–	–	–	–	–	–	–	–	–	–	–	–	–	–	14,364
Debt impairment		–	12,129	–	3,329	26,611	–	–	–	–	–	–	–	–	–	–	42,069
Depreciation & asset impairment		380	1,975	1,052	6,459	93,430	555	–	–	–	–	–	–	–	–	–	103,850
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		–	–	–	–	325,900	–	–	–	–	–	–	–	–	–	–	325,900
Other materials		750	591	518	11,558	60,857	355	–	–	–	–	–	–	–	–	–	74,628
Contracted services		7,737	16,076	3,030	25,133	30,647	10,752	–	–	–	–	–	–	–	–	–	93,375
Transfers and subsidies		–	–	–	–	–	400	–	–	–	–	–	–	–	–	–	400
Other expenditure		15,289	13,986	11,312	23,983	51,613	1,733	–	–	–	–	–	–	–	–	–	117,914
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**58,894**	**98,012**	**43,088**	**230,145**	**695,979**	**37,702**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1,163,819**
Surplus/(Deficit)		**(58,894)**	**260,412**	**(42,113)**	**(114,578)**	**(122,943)**	**(32,743)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(110,858)**
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		**(58,894)**	**260,412**	**(42,113)**	**(112,940)**	**(88,846)**	**(32,743)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(75,124)**

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		2,838	1,770	3,788
Other current investments		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	**110,572**	**(78,332)**	**40,490**	**33,116**	**987**	**987**	**–**	**2,838**	**1,770**	**3,788**
Consumer debtors											
Consumer debtors		27,526	55,467	281,114	263,089	299,184	299,184		314,108	316,220	319,020
Less: Provision for debt impairment		(27,450)	(39,118)	(195,828)	(195,793)	(213,128)	(213,128)		(246,153)	(248,989)	(252,513)
Total Consumer debtors	2	**76**	**16,349**	**85,286**	**67,296**	**86,056**	**86,056**	**–**	**67,955**	**67,231**	**66,507**
Debt impairment provision											
Balance at the beginning of the year		(2,086)	–	(152,993)	(142,067)	(167,311)	(167,311)		(199,683)	(199,483)	(199,483)
Contributions to the provision		(18,510)	(23,466)	(39,226)	–	(45,817)	(45,817)		(46,470)	(49,506)	(53,030)
Bad debts written off		(6,855)	(15,652)	(3,609)	(53,726)	–	–		–	–	–
Balance at end of year		**(27,450)**	**(39,118)**	**(195,828)**	**(195,793)**	**(213,128)**	**(213,128)**	**–**	**(246,153)**	**(248,989)**	**(252,513)**
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**	**–**	**38,556**	**41,293**	**44,225**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		88	70	45,662	34,947	36,947	36,947		38,556	41,293	44,225
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	**(45,604)**	**(34,947)**	**(36,947)**	**(36,947)**	**–**	**(38,556)**	**(41,293)**	**(44,225)**
Billed Authorised Consumption		–	–	**(45,604)**	**(34,947)**	**(36,947)**	**(36,947)**	**–**	**(38,556)**	**(41,293)**	**(44,225)**
Billed Metered Consumption		–	–	**(45,604)**	**(34,947)**	**(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)		(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		–	–	–	–	–	–	–	–	**1,513**	**3,161**
Acquisitions		–	–	–	2	22	22	–	1,513	1,647	1,683
Issues	7	–	–	–	(2)	(22)	(22)	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–

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
Closing balance - Consumables Standard Rated		–	–	–	(0)	–	–	–	1,513	3,161	4,843
Zero Rated											
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	10,293	8,645
Acquisitions		18,700	10,973	13,299	21,617	22,872	22,872		22,102	23,408	23,604
Issues	7	(16,199)	(10,608)	(10,587)	(21,617)	(22,820)	(22,820)		(23,615)	(25,056)	(25,286)
Adjustments	8	(6)	(3)	119	–	–	–		–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		2,495	2,857	5,689	5,689	5,741	5,741	5,689	10,293	8,645	6,963
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	5,956	5,956	5,904	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		2,985,773	2,925,582	2,868,149
Leases recognised as PPE	3	–	–	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)		(1,001,396)	(1,001,157)	(1,007,430)
Total Property, plant and equipment (PPE)	2	11,765	58,873	2,071,777	2,042,419	2,053,106	2,053,106	–	1,989,453	1,929,500	1,865,795
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		95,168	72,736	72,964
Other Creditors		–	(4,254)	751	–						
Unspent conditional transfers		98,017	(72,029)	6,199	–				987	987	987
VAT		(8,995)	18,392	87,069	7,505				(300)	0	(22,132)
Total Trade and other payables	2	42,287	(2,166)	182,904	135,300	101,573	101,573	–	95,855	73,723	51,819

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 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											
Retirement benefits		(3,614)	(7,909)	86,613	–	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
Other		2,120	(695)	15,184	163,445	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**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		–	–	–	–	–	–	–	–	–	–
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		118,064	26,255	(44,973)	(68,793)	(80,052)	(80,052)	740	(75,214)	(40,943)	(26,916)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		(5,317)	(473)	22,346	55,669	5,133	5,133	–	–	–	–
Accumulated Surplus/(Deficit)	1	**112,748**	**25,782**	**(22,627)**	**(13,125)**	**(74,919)**	**(74,919)**	**740**	**(75,214)**	**(40,943)**	**(26,916)**
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	**112,748**	**25,782**	**(22,627)**	**(13,125)**	**(74,919)**	**(74,919)**	**740**	**(75,214)**	**(40,943)**	**(26,916)**

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%	0.0%	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%	0.0%	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	2.9	(17.9)	1.2	0.9	0.9	0.9	–	0.9	1.0	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.9	(17.9)	1.2	0.9	0.9	0.9	–	0.9	1.0	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	2.4	(28.8)	0.2	0.2	0.0	0.0	–	0.0	0.0	0.2
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%	0.0%	106.7%	106.8%	106.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	2.7%	3.4%	25.6%	12.0%	13.7%	13.7%	0.0%	10.9%	10.2%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		-9.0%	8.9%	5.0%	281.9%	2474.4%	2474.4%	0.0%	1749.8%	1861.8%	356.9%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										

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
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)	32.6%	36.6%	37.8%	39.2%	38.8%	38.8%	0.0%	37.2%	36.6%	35.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.0%	38.2%	39.2%	40.6%	40.2%	40.2%		38.5%	37.9%	36.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.5%	7.5%	7.7%	5.1%	5.2%	5.2%		4.7%	4.6%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.8%	10.3%	9.5%	9.6%	9.5%	9.5%	0.0%	9.9%	9.3%	9.2%
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	(16.2)	298.2	303.5	324.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	3.8%	4.4%	33.3%	15.3%	17.4%	17.4%	0.0%	13.8%	12.9%	11.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.5	10.2	26.5	0.6	0.1	0.1	–	0.1	0.0	0.2

References

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

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days										
Monthly fixed operational expenditure	54,630	60,960	66,535	72,993	74,497	74,497	–	78,707	81,975	87,006
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	40,274	106,811	(15,660)	25,028	39,263	39,263	–	8,398	750	750
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	6,977,325	7,578,072	8,230,544
		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	20,546,109	21,984,336	23,523,240
		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	11,520,876	12,327,337	13,190,251
		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	–	–	–	–	–	–
		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	518,387	624,477	1,761,950	45,339	4,105	4,105	–	5,439	3,907	20,446
Cash + investments at the yr end less applications - R'000	18(1)b	2	67,271	(50,987)	162,827	21,151	15,092	15,092	–	18,910	38,557	53,568
Cash year end/monthly employee/supplier payments	18(1)b	3	9.5	10.2	26.5	0.6	0.1	0.1	–	0.1	0.0	0.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	118,064	26,255	(44,973)	(68,793)	(80,052)	(80,052)	(45,420)	(75,214)	(40,943)	(26,916)
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%)	(111.9%)	2.4%	0.4%	1.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.8%	0.0%	90.8%	92.1%	120.3%	120.3%	0.0%	107.8%	107.7%	107.6%
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%	0.0%	5.1%	5.1%	5.1%
Capital payments % of capital expenditure	18(1)c;19	8	16.9%	3.7%	(105.1%)	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	18.7%	743.6%	(49.0%)	14.8%	0.0%	(100.0%)	(13.6%)	(0.9%)	(1.0%)
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%	0.0%	2.5%	2.7%	2.8%
Asset renewal % of capital budget	20(1)(vi)	14	23.2%	4.5%	(156.3%)	5.1%	3.7%	3.7%	0.0%	2.3%	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%	(105.9%)	8.4%	6.4%	7.0%
% incr Property Tax	18(1)a			7.2%	6.4%	4.0%	2.5%	0.0%	(100.0%)	7.5%	4.4%	4.5%
% incr Service charges - electricity revenue	18(1)a			1.3%	14.6%	18.5%	2.4%	0.0%	(101.3%)	8.6%	8.6%	8.6%
% incr Service charges - water revenue	18(1)a			(2.4%)	9.8%	10.6%	(8.9%)	0.0%	(139.2%)	9.4%	4.6%	7.0%
% incr Service charges - sanitation revenue	18(1)a			13.5%	4.8%	12.0%	(1.5%)	0.0%	(115.5%)	8.7%	5.3%	7.0%
% incr Service charges - refuse revenue	18(1)a			1.0%	5.1%	3.3%	3.7%	0.0%	(100.0%)	8.7%	5.3%	7.0%
% 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	(45,420)	827,668	881,049	942,938
Service charges			597,612	618,676	679,423	756,844	763,625	763,625	(45,420)	827,668	881,049	942,938
Property rates			184,331	197,544	210,205	218,711	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	(4,417)	371,804	403,816	438,584
Service charges - water revenue			75,591	73,769	80,983	89,581	81,646	81,646	(32,037)	89,362	93,477	100,020
Service charges - sanitation revenue			44,023	49,951	52,346	58,635	57,754	57,754	(8,967)	62,796	66,122	70,751
Service charges - refuse removal			50,819	51,351	53,974	55,744	57,811	57,811	–	62,858	66,188	70,821
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			609	697	2,347	1,169	2,800	2,800	–	2,968	3,099	3,238
Capital expenditure excluding capital grant funding			40,274	106,811	(15,660)	25,028	39,263	39,263	–	8,398	750	750
Cash receipts from ratepayers	18(1)a		5,617	79	650,079	743,365	981,270	981,270	–	940,372	999,568	1,067,884
Ratepayer & Other revenue	18(1)a		707,072	655,918	715,909	807,018	815,934	815,934	(45,420)	872,230	927,799	992,027
Change in consumer debtors (current and non-current)			88,884	4,244	200,357	(111,369)	(94,211)	(94,211)	(227,299)	(943)	(1,081)	(1,114)
Operating and Capital Grant Revenue	18(1)a		216,900	260,701	213,768	192,858	214,061	214,061	–	213,654	234,736	253,822
Capital expenditure - total	20(1)(vi)		103,988	97,985	25,728	61,013	91,341	91,341	–	39,685	42,898	45,418
Capital expenditure - renewal	20(1)(vi)		24,143	4,407	(40,221)	3,115	3,386	3,386		907	–	–
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	46,503	49,313
Provincial operating grants										7,050	2,050	2,050
Provincial capital grants										–	–	–
District Municipality grants										4,526	4,526	4,526
Total gazetted/advised national, provincial and district grants										213,654	234,736	253,822
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										–	–	–
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]										–	–	–

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
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										–	4,000	5,000
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	**46,503**	**49,313**

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)			88,884	4,244	200,357	(111,369)	(94,211)	(94,211)	(227,299)	(943)	(1,081)	(1,114)
Total Operating Revenue			842,129	801,987	887,140	965,400	973,163	973,163	(45,420)	1,052,961	1,117,328	1,197,965
Total Operating Expenditure			818,085	902,425	978,900	1,074,449	1,112,858	1,112,858	–	1,163,909	1,206,413	1,275,832
Operating Performance Surplus/(Deficit)			24,044	(100,438)	(91,760)	(109,049)	(139,695)	(139,695)	(45,420)	(110,948)	(89,085)	(77,867)
Cash and Cash Equivalents (30 June 2012)										5,439		
Revenue												
% Increase in Total Operating Revenue				(4.8%)	10.6%	8.8%	0.8%	0.0%	(104.7%)	8.2%	6.1%	7.2%
% Increase in Property Rates Revenue				7.2%	6.4%	4.0%	2.5%	0.0%	(100.0%)	7.5%	4.4%	4.5%
% Increase in Electricity Revenue				1.3%	14.6%	18.5%	2.4%	0.0%	(101.3%)	8.6%	8.6%	8.6%
% Increase in Property Rates & Services Charges				3.5%	9.8%	11.4%	0.9%	0.0%	(105.9%)	8.4%	6.4%	7.0%
Expenditure												
% Increase in Total Operating Expenditure				10.3%	8.5%	9.8%	3.6%	0.0%	(100.0%)	4.6%	3.7%	5.8%
% Increase in Employee Costs				7.1%	14.2%	12.9%	(0.4%)	0.0%	(100.0%)	3.7%	4.4%	4.4%
% Increase in Electricity Bulk Purchases				16.6%	9.7%	14.1%	3.4%	0.0%	(100.0%)	8.6%	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%		2.5%	2.7%	2.8%
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%	0.0%	5.1%	5.1%	5.1%
Capital Revenue												
Internally Funded & Other (R'000)			–	106,915	(7,061)	25,028	39,263	39,263	–	8,398	750	750
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			63,714	(8,826)	41,388	35,985	52,078	52,078	–	31,287	42,148	44,668
Internally Generated funds % of Non Grant Funding			0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			100.0%	(9.0%)	120.6%	59.0%	57.0%	57.0%	0.0%	78.8%	98.3%	98.3%
Capital Expenditure												
Total Capital Programme (R'000)			103,988	97,985	25,728	61,013	91,341	91,341	–	39,685	42,898	45,418
Asset Renewal			24,143	4,407	(40,221)	3,115	3,386	3,386	–	907	–	–
Asset Renewal % of Total Capital Expenditure			37.9%	4.5%	(117.2%)	5.1%	3.7%	3.7%	0.0%	2.3%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			0.8%	0.0%	90.8%	92.1%	120.3%	120.3%	0.0%	107.8%	107.7%	107.6%
Cash Coverage Ratio			0	0	0	0	0	0	–	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.8%	0.6%	0.3%	0.7%	0.7%	0.7%	0.0%	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)			67,271	(50,987)	162,827	21,151	15,092	15,092	–	18,910	38,557	53,568
Free Services												

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
Free Basic Services as a % of Equitable Share			28.5%	42.1%	31.6%	37.8%	39.0%	39.0%		23.9%	23.5%	23.1%
Free Services as a % of Operating Revenue (excl operational transfers)			2.4%	2.7%	2.8%	2.5%	2.5%	2.5%		2.3%	2.3%	2.2%
High Level Outcome of Funding Compliance												
Total Operating Revenue			842,129	801,987	887,140	965,400	973,163	973,163	(45,420)	1,052,961	1,117,328	1,197,965
Total Operating Expenditure			818,085	902,425	978,900	1,074,449	1,112,858	1,112,858	–	1,163,909	1,206,413	1,275,832
Surplus/(Deficit) Budgeted Operating Statement			24,044	(100,438)	(91,760)	(109,049)	(139,695)	(139,695)	(45,420)	(110,948)	(89,085)	(77,867)
Surplus/(Deficit) Considering Reserves and Cash Backing			67,271	(50,987)	162,827	21,151	15,092	15,092	–	18,910	38,557	53,568
MTREF Funded (1) / Unfunded (0)		15	1	0	1	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	20,387	21,288	22,250
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)		–	–	–	–	–	–	–	–	–
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	17,490	18,263	19,089
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**	**20,387**	**21,288**	**22,250**

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	(78,332)	40,490	65,781	40,490	40,490	987	2,838	1,770
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**	**(78,332)**	**40,490**	**65,781**	**40,490**	**40,490**	**987**	**2,838**	**1,770**
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		110,572	(78,332)	40,490	65,781	40,490	40,490	987	2,838	1,770
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**	(78,332)	40,490	65,781	40,490	40,490	987	2,838	1,770
Consolidated total:		**221,143**	**(156,664)**	**80,980**	**131,562**	**80,980**	**80,980**	**1,974**	**5,675**	**3,539**

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)	(8,962)	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	(646)	(0)	–	–	–	–	–	–
Municipality sub-total	1	**(7,246)**	**(9,608)**	**(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)**	**(9,608)**	**(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:		**113,151**	**124,938**	**157,046**	**143,774**	**143,774**	**143,774**	**163,292**	**178,068**	**194,266**
Operational Revenue:General Revenue:Equitable Share		113,151	124,938	157,046	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]		–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

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
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
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:		**1,109**	**5,423**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	300	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	5,123	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		1,109	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–

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
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**114,260**	**130,361**	**157,046**	**143,774**	**143,774**	**143,774**	**163,292**	**178,068**	**194,266**
Capital Transfers and Grants										
National Government:		**151,228**	**10,000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
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]		151,228	10,000	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Provincial Government:		**–**	**(4,254)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–

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
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	(4,254)	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
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	**151,228**	**5,746**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**265,488**	**136,107**	**157,046**	**143,774**	**143,774**	**143,774**	**163,292**	**178,068**	**194,266**

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:		**56,176**	**58,976**	**123,656**	**120,639**	**122,117**	**122,117**	**103,289**	**106,721**	**111,178**
Operational Revenue:General Revenue:Equitable Share		54,152	56,297	115,245	116,335	116,666	116,666	98,725	103,256	107,630
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]		2,222	1,000	6,952	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]		1,640	1,647	1,425	539	1,620	1,620	1,590	1,590	1,590
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]		(1,838)	31	34	2,341	2,408	2,408	1,799	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:		**–**	**56**	**–**	**–**	**–**	**–**	**6,978**	**2,140**	**2,234**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	56	–	–	–	–	6,978	2,140	2,234
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:		**445**	**–**	**961**	**4,009**	**3,480**	**3,480**	**3,101**	**3,382**	**3,520**
All Grants		445	–	961	4,009	3,480	3,480	3,101	3,382	3,520
Other Grant Providers:		**–**	**–**	**500**	**825**	**1,225**	**1,225**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	450	450	–	–	–
Foreign Government and International Organisations		–	–	39	–	170	170	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	200	400	300	300	–	–	–
Public Corporations		–	–	261	425	305	305	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**56,621**	**59,032**	**125,117**	**125,473**	**126,822**	**126,822**	**113,368**	**112,244**	**116,933**
Capital expenditure of Transfers and Grants										
National Government:		**65,308**	**(6,544)**	**37,287**	**34,385**	**50,440**	**50,440**	**29,649**	**40,438**	**42,881**

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]		(155)	2,387	1,269	6,783	6,783	6,783	–	6,087	6,360
Municipal Infrastructure Grant [Schedule 5B]		19,193	19,436	28,848	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		–	–	–	–	–	–	–	3,478	4,348
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]		46,270	(28,367)	7,170	–	–	–	–	–	–
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:		3	(429)	5,713	1,600	1,638	1,638	1,638	1,710	1,787
All Grants		3	(429)	5,713	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		**65,311**	**(6,973)**	**43,000**	**35,985**	**52,078**	**52,078**	**31,287**	**42,148**	**44,668**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**121,932**	**52,058**	**168,117**	**161,458**	**178,900**	**178,900**	**144,655**	**154,391**	**161,600**

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	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
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		–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	250	561	250	250	250	–	–	–	–
Cash Transfers to Groups of Individuals											
Operational		–	–	200	400	300	300		400	418	436
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		–	–	200	400	300	300	–	400	418	436
TOTAL CASH TRANSFERS AND GRANTS	6	–	250	761	650	550	550	–	400	418	436

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	–	400	418	436

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	6,323	6,323	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**	**13,791**	**13,791**	**13,945**	**14,558**	**15,199**
% increase	4		**(4.1%)**	**37.1%**	**18.2%**	**24.4%**	**–**	**1.1%**	**4.4%**	**4.4%**
Other Municipal Staff										
Basic Salaries and Wages		160,521	176,493	187,829	232,525	211,940	211,940	252,252	263,343	274,923
Pension and UIF Contributions		27,471	30,176	31,918	36,881	35,748	35,748	34,906	36,521	38,128
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	35,448	35,448	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**	**363,349**	**363,349**	**377,374**	**394,050**	**411,381**
% increase	4		**7.4%**	**13.6%**	**12.8%**	**(1.2%)**	**–**	**3.9%**	**4.4%**	**4.4%**
Total Parent Municipality		**286,361**	**306,584**	**348,114**	**392,328**	**390,791**	**390,791**	**405,683**	**423,605**	**442,251**
			7.1%	**13.5%**	**12.7%**	**(0.4%)**	**–**	**3.8%**	**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	405,683	423,605	442,251
% increase	4		7.1%	13.5%	12.7%	(0.4%)	–	3.8%	4.4%	4.4%
TOTAL MANAGERS AND STAFF	5,7	274,158	293,708	335,334	378,677	377,140	377,140	391,318	408,609	426,580

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								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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

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

3. List each political office bearer by designation. Provide a total for all other councillors
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		30,984	30,984	30,984	30,984	30,984	30,984	30,984	30,984	30,984	30,984	30,984	30,984	371,804	403,816	438,584
Service charges - water revenue		7,447	7,447	7,447	7,447	7,447	7,447	7,447	7,447	7,447	7,447	7,447	7,447	89,362	93,477	100,020
Service charges - sanitation revenue		5,233	5,233	5,233	5,233	5,233	5,233	5,233	5,233	5,233	5,233	5,233	5,233	62,796	66,122	70,751
Service charges - refuse revenue		5,238	5,238	5,238	5,238	5,238	5,238	5,238	5,238	5,238	5,238	5,238	5,238	62,858	66,188	70,821
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		1,148	1,166	1,184	1,376	1,151	1,097	1,111	873	1,141	1,149	1,131	1,178	13,706	14,639	15,638
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		154	155	156	168	154	151	152	137	153	154	153	156	1,842	1,879	1,919
Licences and permits		730	817	902	1,837	740	481	551	(608)	695	731	645	876	8,397	8,766	9,160
Agency services		446	446	446	446	446	446	446	446	446	446	446	446	5,352	5,528	5,716
Transfers and subsidies		70,099	2,431	876	417	417	60,497	1,374	769	39,068	1,139	417	417	177,920	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)		**126,544**	**56,198**	**54,961**	**57,673**	**53,973**	**113,186**	**54,176**	**49,911**	**92,482**	**54,673**	**53,660**	**285,524**	**1,052,961**	**1,117,328**	**1,197,965**
Expenditure By Type																
Employee related costs		31,154	31,159	31,156	31,167	48,525	31,144	31,161	31,145	31,169	31,158	31,169	31,210	391,318	408,609	426,580
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		3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	42,069	44,784	47,929
Depreciation & asset impairment		103,553	27	27	27	27	27	27	27	27	27	27	27	103,850	103,360	109,664
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		27,158	27,158	27,158	27,158	27,158	27,158	27,158	27,158	27,158	27,158	27,158	27,158	325,900	357,186	391,476
Other materials		6,583	4,766	10,813	4,560	3,122	9,182	6,473	5,908	6,854	4,469	4,725	7,194	74,648	78,826	81,989
Contracted services		6,504	6,551	8,785	7,258	5,859	10,449	8,276	6,695	7,560	7,491	6,598	11,349	93,375	78,135	80,578
Transfers and subsidies		–	–	400	–	–	–	–	–	–	–	–	–	400	418	436
Other expenditure		8,812	8,944	10,146	9,564	9,291	10,595	9,872	9,104	9,990	9,771	9,084	12,811	117,984	120,098	121,509
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**188,467**	**83,308**	**93,188**	**84,437**	**98,685**	**93,258**	**87,670**	**84,740**	**87,461**	**84,777**	**83,465**	**94,453**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit)		**(61,923)**	**(27,110)**	**(38,227)**	**(26,764)**	**(44,712)**	**19,928**	**(33,494)**	**(34,829)**	**5,021**	**(30,104)**	**(29,804)**	**191,071**	**(110,948)**	**(89,085)**	**(77,867)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9,284	–	9,506	–	–	–	5,330	–	11,614	–	–	–	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)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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
Surplus/(Deficit) after capital transfers & contributions		(52,639)	(27,110)	(28,720)	(26,764)	(44,712)	19,928	(28,164)	(34,829)	16,635	(30,104)	(29,804)	191,071	(75,214)	(40,943)	(26,916)
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(52,639)	(27,110)	(28,720)	(26,764)	(44,712)	19,928	(28,164)	(34,829)	16,635	(30,104)	(29,804)	191,071	(75,214)	(40,943)	(26,916)

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		28,690	7,679	8,567	9,084	7,574	9,989	8,903	5,719	7,512	8,284	7,443	7,761	117,205	117,410	124,047
Vote 5 - INFRASTRUCTURE AND ENGINEERING		91,293	44,718	53,627	44,515	44,417	44,922	49,098	44,650	56,638	44,416	44,409	44,429	607,132	660,153	711,400
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		**218,542**	**68,593**	**77,584**	**71,188**	**67,468**	**126,851**	**70,304**	**66,521**	**117,844**	**68,388**	**67,388**	**68,024**	**1,088,696**	**1,165,470**	**1,248,916**
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE COUNCIL		4,917	4,589	4,640	4,757	5,462	4,764	4,898	4,800	4,899	5,333	4,921	4,914	58,894	55,800	58,066
Vote 2 - FINANCIAL SERVICES		9,459	7,625	7,641	7,689	10,718	7,589	7,735	7,723	7,847	7,718	7,398	8,871	98,012	100,545	104,491
Vote 3 - CORPORATE SERVICES		4,252	3,305	3,258	3,456	4,879	3,037	3,347	3,063	3,485	3,288	3,494	4,225	43,088	43,530	44,312
Vote 4 - COMMUNITY SERVICES		22,566	17,716	17,148	18,987	24,336	19,579	17,715	17,091	17,836	17,964	17,377	21,829	230,145	234,876	245,141
Vote 5 - INFRASTRUCTURE AND ENGINEERING		144,287	47,625	57,520	46,970	49,682	54,215	50,265	49,597	50,929	46,965	47,631	50,382	696,069	738,095	788,787
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		2,979	2,440	2,975	2,571	3,597	4,071	3,703	2,462	2,457	3,502	2,636	4,308	37,702	33,566	35,035
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		**188,461**	**83,301**	**93,182**	**84,429**	**98,675**	**93,254**	**87,663**	**84,736**	**87,453**	**84,771**	**83,456**	**94,528**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit) before assoc.		**30,081**	**(14,708)**	**(15,598)**	**(13,241)**	**(31,207)**	**33,597**	**(17,359)**	**(18,215)**	**30,391**	**(16,383)**	**(16,068)**	**(26,504)**	**(75,214)**	**(40,943)**	**(26,916)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**30,081**	**(14,708)**	**(15,598)**	**(13,241)**	**(31,207)**	**33,597**	**(17,359)**	**(18,215)**	**30,391**	**(16,383)**	**(16,068)**	**(26,504)**	**(75,214)**	**(40,943)**	**(26,916)**

References

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		**15,624**	**3,535**	**1,965**	**3,297**	**1,755**	**58,177**	**1,374**	**(8)**	**39,741**	**1,751**	**1,630**	**233,039**	**361,880**	**385,275**	**410,674**
Executive and council		30	33	37	75	30	20	22	(25)	28	30	26	36	342	357	373
Finance and administration		15,594	3,502	1,929	3,222	1,724	58,158	1,352	17	39,713	1,721	1,604	233,004	361,539	384,918	410,302
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		**6,255**	**3,115**	**3,345**	**3,603**	**2,762**	**3,091**	**2,851**	**2,081**	**3,338**	**2,755**	**2,688**	**2,866**	**38,750**	**34,360**	**36,267**
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		446	740	446	446	446	974	446	798	446	446	446	446	6,527	5,528	5,716
Environmental protection		4,889	1,892	1,907	2,071	1,879	1,833	1,845	1,641	1,871	1,877	1,862	1,902	25,469	21,785	23,193
Trading services		**112,376**	**48,596**	**57,335**	**48,631**	**48,594**	**48,585**	**53,049**	**48,547**	**60,206**	**48,593**	**48,590**	**48,598**	**671,701**	**729,040**	**784,719**
Energy sources		37,855	31,080	31,080	31,080	31,080	31,080	31,080	31,080	31,080	31,080	31,080	31,080	379,734	423,144	459,653
Water management		27,883	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	114,284	119,624	127,475
Waste water management		25,001	5,417	14,152	5,417	5,417	5,417	9,879	5,417	17,031	5,417	5,417	5,417	109,397	114,737	121,510
Waste management		21,637	4,245	4,248	4,280	4,242	4,233	4,236	4,196	4,241	4,242	4,239	4,247	68,285	71,535	76,081
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**135,828**	**56,198**	**64,468**	**57,673**	**53,973**	**113,186**	**59,506**	**49,911**	**104,096**	**54,673**	**53,660**	**285,524**	**1,088,696**	**1,165,470**	**1,248,916**
Expenditure - Functional																
Governance and administration		**25,953**	**19,400**	**19,307**	**20,040**	**26,064**	**19,641**	**19,872**	**19,334**	**20,142**	**20,276**	**19,635**	**22,752**	**252,416**	**254,960**	**264,300**
Executive and council		4,538	4,211	4,240	4,404	4,846	4,439	4,499	4,380	4,494	4,896	4,500	4,651	54,099	55,875	58,180
Finance and administration		21,397	15,171	15,049	15,615	21,196	15,180	15,349	14,931	15,624	15,348	15,110	18,077	198,047	198,615	205,630
Internal audit		18	18	19	21	22	21	24	22	24	33	24	24	270	470	491
Community and public safety		**10,428**	**8,560**	**8,350**	**9,075**	**12,404**	**9,471**	**8,696**	**8,315**	**8,609**	**8,773**	**8,447**	**10,385**	**111,512**	**116,822**	**122,269**
Community and social services		1,382	925	909	960	1,382	977	925	907	928	932	915	1,040	12,180	12,860	13,417
Sport and recreation		4,804	4,382	4,208	4,771	6,216	4,953	4,382	4,191	4,419	4,458	4,278	5,642	56,704	59,136	62,066
Public safety		2,833	2,229	2,214	2,264	3,317	2,281	2,229	2,212	2,233	2,236	2,220	2,343	28,610	30,077	31,394
Housing		850	440	455	454	690	617	577	442	442	555	461	643	6,627	6,890	7,195
Health		558	583	565	625	798	645	583	563	587	592	572	719	7,391	7,859	8,197
Economic and environmental services		**52,056**	**9,166**	**10,874**	**9,395**	**11,818**	**11,355**	**10,064**	**9,383**	**9,801**	**9,457**	**9,149**	**11,256**	**163,774**	**157,717**	**164,194**
Planning and development		2,331	2,138	2,184	2,182	3,410	2,679	2,557	2,146	2,144	2,490	2,203	2,757	29,222	27,035	28,175
Road transport		48,198	5,229	7,014	5,142	6,628	6,478	5,709	5,573	5,832	5,116	5,220	5,817	111,957	113,329	118,308
Environmental protection		1,527	1,798	1,676	2,071	1,780	2,199	1,798	1,664	1,824	1,851	1,725	2,682	22,594	17,353	17,711
Trading services		**99,838**	**45,982**	**53,982**	**45,654**	**48,165**	**51,689**	**48,141**	**47,497**	**48,701**	**45,484**	**45,926**	**48,826**	**629,886**	**672,611**	**720,572**
Energy sources		40,099	33,215	34,140	33,153	33,632	33,832	33,462	33,400	33,523	33,153	33,215	33,462	408,286	441,655	478,829
Water management		22,859	5,547	11,894	5,124	4,855	9,778	7,240	6,817	7,663	5,124	5,547	7,240	99,688	104,757	110,116
Waste water management		30,379	3,442	4,264	3,387	4,372	3,990	3,661	3,606	3,716	3,387	3,442	3,661	71,306	73,107	76,138
Waste management		6,501	3,779	3,684	3,990	5,306	4,089	3,778	3,675	3,799	3,820	3,722	4,464	50,606	53,092	55,489

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		192	200	674	272	235	1,101	898	212	209	787	308	1,233	6,322	4,303	4,497
Total Expenditure - Functional		**188,467**	**83,308**	**93,188**	**84,437**	**98,685**	**93,258**	**87,670**	**84,740**	**87,461**	**84,777**	**83,465**	**94,453**	**1,163,909**	**1,206,413**	**1,275,832**
Surplus/(Deficit) before assoc.		**(52,639)**	**(27,110)**	**(28,720)**	**(26,764)**	**(44,712)**	**19,928**	**(28,164)**	**(34,829)**	**16,635**	**(30,104)**	**(29,804)**	**191,071**	**(75,214)**	**(40,943)**	**(26,916)**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(52,639)**	**(27,110)**	**(28,720)**	**(26,764)**	**(44,712)**	**19,928**	**(28,164)**	**(34,829)**	**16,635**	**(30,104)**	**(29,804)**	**191,071**	**(75,214)**	**(40,943)**	**(26,916)**

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		1,060	2,771	1,032	1,259	1,410	460	2,902	2,436	2,215	2,162	6,133	11,327	35,167	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	**1,114**	**2,825**	**3,745**	**1,313**	**1,464**	**514**	**2,956**	**2,490**	**2,269**	**2,217**	**6,188**	**11,381**	**38,475**	**38,670**	**40,320**
Single-year expenditure *to be appropriated*																
Vote 1 - EXECUTIVE COUNCIL		63	63	63	63	63	63	63	63	63	63	63	63	750	750	750
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		33	33	33	33	33	33	33	33	33	33	33	33	400	3,478	4,348
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	**101**	**101**	**101**	**101**	**101**	**101**	**101**	**101**	**101**	**101**	**101**	**101**	**1,210**	**4,228**	**5,098**
Total Capital Expenditure	2	**1,215**	**2,926**	**3,845**	**1,414**	**1,565**	**615**	**3,057**	**2,591**	**2,370**	**2,317**	**6,288**	**11,482**	**39,685**	**42,898**	**45,418**

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 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		**122**	**122**	**1,142**	**122**	**122**	**122**	**122**	**122**	**122**	**122**	**122**	**122**	**2,480**	**750**	**750**
Executive and council		63	63	63	63	63	63	63	63	63	63	63	63	750	750	750
Finance and administration		59	59	1,079	59	59	59	59	59	59	59	59	59	1,730	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**1,638**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1,638**	**1,710**	**1,787**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	1,638	–	–	–	–	–	–	–	–	–	1,638	1,710	1,787
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**633**	**1,433**	**33**	**33**	**983**	**33**	**1,083**	**2,009**	**1,475**	**1,449**	**997**	**1,446**	**11,609**	**30,873**	**32,173**
Planning and development		633	1,433	33	33	983	33	1,083	555	33	33	33	33	4,922	4,696	4,783
Road transport		–	–	–	–	–	–	–	1,454	1,441	1,416	963	1,412	6,687	26,177	27,390
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**460**	**1,371**	**1,032**	**1,259**	**460**	**460**	**1,852**	**460**	**773**	**747**	**5,170**	**9,914**	**23,959**	**9,565**	**10,708**
Energy sources		145	145	145	145	145	145	145	145	145	145	145	145	1,738	9,565	10,708
Water management		76	76	76	76	76	76	76	76	76	76	76	76	907	–	–
Waste water management		239	1,151	812	1,039	239	239	1,632	239	553	526	4,949	9,694	21,313	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**1,215**	**2,926**	**3,845**	**1,414**	**1,565**	**615**	**3,057**	**2,591**	**2,370**	**2,317**	**6,288**	**11,482**	**39,685**	**42,898**	**45,418**
Funded by:																
National Government		600	2,311	573	799	950	–	2,442	1,976	1,755	1,703	5,673	**10,867**	**29,649**	**40,438**	**42,881**
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**	**42,148**	**44,668**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		615	615	1,635	615	615	615	615	615	615	615	615	615	8,398	750	750
Total Capital Funding		**1,215**	**2,926**	**3,845**	**1,414**	**1,565**	**615**	**3,057**	**2,591**	**2,370**	**2,317**	6,288	11,482	39,685	42,898	45,418

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	81,050	12,142	12,849	13,240	13,219	13,386	10,578	16,271	13,467	13,435	13,448	17,365	230,449	240,589	251,415
Service charges - electricity revenue	42,993	38,158	39,360	45,812	27,230	29,283	30,487	38,867	16,223	27,801	30,789	40,942	407,943	442,360	480,447
Service charges - water revenue	9,176	6,185	6,624	6,385	6,653	8,240	10,240	8,404	2,979	6,552	6,982	23,207	101,627	107,099	114,596
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	14,306	70,699	74,479	79,693
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	15,925	72,209	76,094	81,421
Service charges - other												–			
Rental of facilities and equipment	517	213	222	247	216	232	220	280	162	219	232	209	2,968	3,099	3,238
Interest earned - external investments	490	202	210	234	204	219	208	265	153	207	220	197	2,811	2,934	3,067
Interest earned - outstanding debtors												–	–	–	–
Dividends received												–			
Fines, penalties and forfeits	147	60	63	70	61	66	62	79	46	62	66	1,059	1,842	1,879	1,919
Licences and permits	395	987	1,029	144	502	1,073	19	1,297	749	1,014	1,074	113	8,397	8,766	9,160
Agency services	502	415	432	481	420	451	428	545	315	426	517	418	5,352	5,528	5,716
Transfers and Subsidies - Operational	54,919	2,014	1,182		59,431	3,301	235	1,074	55,042	722		–	177,920	186,595	202,872
Other revenue	3,051	3,878	3,956	2,176	3,404	2,040	3,938	3,468	2,424	2,929	4,109	3,513	38,886	39,674	40,278
Cash Receipts by Source	**206,477**	**74,024**	**75,688**	**78,519**	**121,221**	**68,499**	**66,171**	**80,925**	**101,547**	**63,364**	**67,413**	**117,254**	**1,121,102**	**1,189,097**	**1,273,822**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,284	410	8,736		410		4,462	410	11,614	410		–	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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**215,762**	**74,434**	**84,423**	**78,519**	**121,631**	**68,499**	**70,633**	**81,334**	**113,161**	**63,774**	**67,413**	**117,254**	**1,156,837**	**1,237,238**	**1,324,773**
Cash Payments by Type															
Employee related costs	(31,100)	(31,100)	(31,100)	(31,100)	(50,100)	(31,100)	(31,100)	(31,100)	(31,100)	(31,100)	(31,100)	(27,973)	(389,074)	(408,854)	(435,105)
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)
Finance charges												–			
Bulk purchases - Electricity	(52,268)	(21,547)	(22,443)	(24,962)	(21,826)	(23,410)	(18,239)	(28,312)	(26,339)	(22,133)	(23,440)	(38,821)	(323,742)	(355,334)	(389,447)
Bulk purchases - Water & Sewer	(6,694)	(2,760)	(2,874)	(3,197)	(2,795)	(2,998)	(2,848)	(3,626)	(2,093)	(2,835)	(3,002)	(2,700)	(38,422)	(41,065)	(47,666)
Other materials	(1,688)	(1,933)	(2,013)	(2,239)	(1,958)	(2,100)	(1,995)	(2,539)	(1,465)	(1,985)	(2,102)	(1,539)	(23,555)	(24,772)	(27,538)
Contracted services	(15,181)	(6,258)	(6,519)	(7,250)	(6,339)	(6,799)	(4,459)	(8,223)	(4,746)	(6,429)	(6,808)	(12,525)	(91,537)	(75,990)	(76,705)
Transfers and grants - other municipalities												–			
Transfers and grants - other												–			
Other expenditure	(40,341)	(16,631)	(17,322)	(19,266)	(16,846)	(18,068)	(10,643)	(21,852)	(12,611)	(17,083)	(18,092)	(26,369)	(235,124)	(274,861)	(270,683)
Cash Payments by Type	**(148,469)**	**(81,426)**	**(83,469)**	**(89,210)**	**(101,062)**	**(85,673)**	**(70,481)**	**(96,850)**	**(79,551)**	**(82,762)**	**(85,742)**	**(111,124)**	**(1,115,817)**	**(1,195,873)**	**(1,262,815)**
Other Cash Flows/Payments by Type															
Capital assets	(5,752)	(2,371)	(2,470)	(2,747)	(2,402)	(1,576)	(1,448)	(3,116)	(3,798)	(3,436)	(3,580)	(6,988)	(39,685)	(42,898)	(45,418)
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–			
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Payments by Type	**(154,221)**	**(83,797)**	**(85,939)**	**(91,957)**	**(103,464)**	**(87,249)**	**(71,929)**	**(99,965)**	**(83,349)**	**(86,198)**	**(89,321)**	**(118,112)**	**(1,155,503)**	**(1,238,770)**	**(1,308,233)**

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
NET INCREASE/(DECREASE) IN CASH HELD	**61,540**	**(9,363)**	**(1,516)**	**(13,439)**	**18,167**	**(18,751)**	**(1,296)**	**(18,631)**	**29,812**	**(22,424)**	**(21,908)**	**(858)**	**1,334**	**(1,532)**	**16,540**
Cash/cash equivalents at the month/year begin:	4,105	65,645	56,282	54,766	41,328	59,495	40,744	39,449	20,817	50,629	28,205	6,297	4,105	5,439	3,907
Cash/cash equivalents at the month/year end:	65,645	56,282	54,766	41,328	59,495	40,744	39,449	20,817	50,629	28,205	6,297	5,439	5,439	3,907	20,446

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														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–

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 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 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														–

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 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														–
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														–

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 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	2,993	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	1,023	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	1,023	–	–
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	1,551	–	–
Pump Station		–	73,140	21,099	1,430	992	992	1,196	–	–
Reticulation		–	–	–	500	295	295	356	–	–
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	418	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	520	100	100	–	–	–
Waste Processing Facilities		–	–	–	850	147	147	418	–	–
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**	**1,150**	**750**	**750**
Community Facilities		1,173	446	612	1,650	3,079	3,079	1,150	750	750
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	1,150	750	750
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		–	–	–	–	–	–	–	–	–

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
Effluent Licenses		–	–	(0)	800	600	600	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
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**	**7,511**	**8,547**	**8,897**

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 expend

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**	**907**	**–**	**–**
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	907	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		18,630	–	8	1,565	872	872	907	–	–
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		–	–	–	–	–	–	–	–	–

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
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	(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**	**907**	**–**	**–**
Renewal of Existing Assets as % of total capex		*320.7%*	*4.5%*	*-156.3%*	*5.1%*	*3.7%*	*3.7%*	*2.3%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*31.8%*	*5.7%*	*-49.7%*	*3.4%*	*3.7%*	*3.7%*	*0.9%*	*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 expenc

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**	**31,250**	**32,328**	**32,328**
Roads Infrastructure		16,032	25,495	32,760	11,590	11,590	11,590	11,019	11,192	11,192
Roads		15,989	25,407	32,711	11,550	11,550	11,550	11,019	11,192	11,192
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	1,594	1,730	1,730
Drainage Collection		503	470	490	705	655	655	805	890	890
Storm water Conveyance		271	256	568	700	700	700	789	840	840
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5,941	9,820	8,824	7,302	7,152	7,152	7,950	7,950	7,950
Power Plants		–	–	–	–			–	–	–
HV Substations		640	402	650	915	765	765	1,500	1,500	1,500
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	4,100	4,100	4,100
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	1,850	1,850	1,850
Capital Spares		–	–	–	–			–	–	–
Water Supply Infrastructure		3,044	2,957	8,766	6,426	10,963	10,963	6,262	6,614	6,614
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	338	398	398
Water Treatment Works		214	152	237	635	225	225	–	–	–
Bulk Mains		894	674	6,904	3,604	6,958	6,958	4,964	5,237	5,237
Distribution		1,027	1,197	856	905	455	455	959	978	978
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	4,425	4,842	4,842
Pump Station		2,083	1,845	1,361	1,380	1,380	1,380	1,901	2,110	2,110
Reticulation		526	609	640	790	890	890	1,414	1,452	1,452
Waste Water Treatment Works		508	680	434	565	565	565	1,000	1,170	1,170
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**	**3,493**	**3,229**	**3,811**
Community Facilities		1,802	1,463	1,233	1,867	1,337	1,337	1,743	1,819	1,901
Halls		–	–	–	–	–	–			
Centres		–	–	–	–	–	–			
Crèches		–	–	–	–	–	–			
Clinics/Care Centres		–	–	–	–	–	–			
Fire/Ambulance Stations		149	169	140	223	123	123	173	180	188
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	350	365	382
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	1,750	1,409	1,909
Indoor Facilities		–	–	300	–	–	–	–	–	–
Outdoor Facilities		1,119	2,899	1,817	1,844	1,844	1,844	1,750	1,409	1,909
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**	**4,530**	**4,883**	**5,007**
Operational Buildings		5,170	1,966	2,547	3,194	3,229	3,229	4,530	4,883	5,007
Municipal Offices		4,849	1,254	1,855	2,225	2,410	2,410	2,695	3,017	3,108
Pay/Enquiry Points		–	–	–	–			–	–	–
Building Plan Offices		77	376	519	510	420	420	460	465	469
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	775	797	820
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		–	–	–	–	–	–	–	–	–

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
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		365	318	391	732	677	677	1,011	1,087	1,130
Machinery and Equipment		365	318	391	732	677	677	1,011	1,087	1,130
Transport Assets		8,680	9,899	7,946	9,816	8,711	8,711	9,412	9,875	10,113
Transport Assets		8,680	9,899	7,946	9,816	8,711	8,711	9,412	9,875	10,113
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**	**49,696**	**51,402**	**52,389**
R&M as a % of PPE		*393.2%*	*102.4%*	*3.3%*	*2.4%*	*2.5%*	*2.5%*	*0.0%*	*2.6%*	*2.7%*
R&M as % Operating Expenditure		*5.7%*	*6.7%*	*7.0%*	*4.5%*	*4.6%*	*4.6%*	*0.0%*	*4.4%*	*4.3%*

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**	**91,704**	**91,272**	**96,838**
Roads Infrastructure		30,732	30,203	30,107	39,795	39,795	39,795	38,644	38,462	40,808
Roads		30,732	30,203	30,107	39,795	39,795	39,795	38,644	38,462	40,808
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		19,431	22,824	21,871	16,208	16,208	16,208	1,956	1,947	2,066
Drainage Collection		19,431	22,824	21,871	16,208	16,208	16,208	–	–	–
Storm water Conveyance		–	–	–	–	–	–	1,956	1,947	2,066
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	7,842	7,805	8,281
LV Networks		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	14,206	14,139	15,001
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		9,838	9,536	10,707	8,730	8,730	8,730	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	26,545	26,419	28,031
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	26,545	26,419	28,031
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**	**1,244**	**1,238**	**1,314**
Operational Buildings		6,855	170	8,002	8,198	8,198	8,198	1,244	1,238	1,314
Municipal Offices		6,855	170	8,002	8,198	8,198	8,198	1,244	1,238	1,314
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		–	–	–	–	–	–	–	–	–

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
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		124	–	–	–	–	–	555	553	586
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	3,535	3,519	3,733
Furniture and Office Equipment		–	–	–	–	–	–	3,535	3,519	3,733
Machinery and Equipment		–	–	–	–	–	–	1,315	1,309	1,389
Machinery and Equipment		–	–	–	–	–	–	1,315	1,309	1,389
Transport Assets		3,685	8,224	4,184	10,862	10,862	10,862	5,338	5,313	5,637
Transport Assets		3,685	8,224	4,184	10,862	10,862	10,862	5,338	5,313	5,637
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**	**103,850**	**103,360**	**109,664**

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**	**26,745**	**29,655**	**31,738**
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	715	3,478	4,348
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		892	–	–	1,400	2,147	2,147	715	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	3,478	4,348
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	19,343	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	2,047	246	600	326	326	903	–	–
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		–	–	–	–	–	–	–	–	–

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
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
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**	**31,267**	**34,351**	**36,521**
Upgrading of Existing Assets as % of total capex		*0.0%*	*-65.0%*	*39.8%*	*49.1%*	*38.2%*	*38.2%*	*78.8%*	*80.1%*	*80.4%*
Upgrading of Existing Assets as % of deprecn"		*9.9%*	*-82.7%*	*12.7%*	*32.6%*	*38.0%*	*38.0%*	*30.1%*	*33.2%*	*33.3%*

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 exper

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		750	750	750				
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		35,567	40,438	42,881				
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		**39,685**	**42,898**	**45,418**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - EXECUTIVE COUNCIL		58,144	55,050	57,316				
Vote 2 - FINANCIAL SERVICES		96,282	100,545	104,491				
Vote 3 - CORPORATE SERVICES		43,088	43,530	44,312				
Vote 4 - COMMUNITY SERVICES		228,507	233,166	243,354				
Vote 5 - INFRASTRUCTURE AND ENGINEERING		660,501	697,657	745,907				
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		37,702	33,566	35,035				
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		1,124,224	1,163,515	1,230,414	–	–	–	–
Future revenue by source	3							
Property rates		240,849	251,446	262,761				
Service charges - electricity revenue		371,804	403,816	438,584				
Service charges - water revenue		89,362	93,477	100,020				
Service charges - sanitation revenue		62,796	66,122	70,751				
Service charges - refuse revenue		62,858	66,188	70,821				
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		13,706	14,639	15,638				
Dividends received		–	–	–				
Fines, penalties and forfeits		1,842	1,879	1,919				
Licences and permits		8,397	8,766	9,160				
Agency services		5,352	5,528	5,716				
Transfers and subsidies		177,920	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	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)		–	–	–				
Transfers and subsidies - capital (in-kind - all)		–	–	–				
List entity summary if applicable								
Total future revenue		1,088,696	1,165,470	1,248,916	–	–	–	–
Net Financial Implications		**75,214**	**40,943**	**26,916**	**–**	**–**	**–**	**–**

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 39,685 42,898 45,418

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	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4				6			5		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