

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.7

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Accountability

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**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: EC108 Kouga ▼

CFO Name: Riaaz Naziem Lorgat

Tel: 042 200 2045

Fax: 0

E-Mail: rlorgat@kouga.gov.za

Budget for MTREF starting: 2023 ▼

Budget Year: 2023/24

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

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

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[MBRR Budget Formats Guide](#)

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[Dummy Budget Guide](#)

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[Funding Compliance Guide](#)

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[MFMA Return Forms](#)

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE COUNCIL	Vote 1	EXECUTIVE COUNCIL	1.1 - Mayor and Council
Vote 2 - FINANCIAL SERVICES	1.1	Mayor and Council	1.2 - Municipal Manager
Vote 3 - CORPORATE SERVICES	1.2	Municipal Manager	1.3 - Risk and Internal Audit Unit
Vote 4 - COMMUNITY SERVICES	1.3	Risk and Internal Audit Unit	1.4 - Legal Services
Vote 5 - INFRASTRUCTURE AND ENGINEERING	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	2.1 - Financial Services: CFO
Vote 13 - [NAME OF VOTE 13]	2.1	Financial Services: CFO	2.2 - ASSESSMENT RATES LEVIES
Vote 14 - [NAME OF VOTE 14]	2.2	ASSESSMENT RATES LEVIES	2.3 - Expenditure
Vote 15 - [NAME OF VOTE 15]	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 Management
	2.9	SCM: Demand Management, Risk; Performance & Contract Management	
	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

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

Province EC EASTERN CAPE

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B. CONTACT INFORMATION

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Postal Code 6330

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Building Kouga Municipality

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City / Town JEFFREYS BAY

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Cell number 0

Fax number 0

E-mail address 0

Secretary/PA to the Deputy Mayor/Executive Mayor:

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Title 0

Name 0

Telephone number 0

Cell number 0

Fax number 0

E-mail address 0

D. MANAGEMENT LEADERSHIP

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Cell number	084 845 4470	Cell number	081 339 6465
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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
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Title	Mr	Title	0
Name	Shane Burger	Name	0
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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
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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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	197,544	210,205	224,326	240,849	236,747	236,747	193,098	281,488	295,281	309,159
Service charges	421,132	469,219	521,775	586,820	560,501	560,501	348,709	630,944	685,264	757,526
Investment revenue	11,657	4,192	3,225	2,811	3,057	3,057	3,182	4,598	4,823	5,050
Transfer and subsidies - Operational	134,341	166,982	153,901	177,920	177,920	177,920	171,221	190,883	206,455	223,191
Other own revenue	37,242	36,543	97,828	44,562	78,082	78,082	43,522	60,121	63,411	66,855
Total Revenue (excluding capital transfers and contributions)	801,916	887,140	1,001,055	1,052,961	1,056,307	1,056,307	759,733	1,168,034	1,255,234	1,361,781
Employee costs	293,708	335,334	339,519	391,318	409,379	409,379	236,330	458,412	459,540	480,708
Remuneration of councillors	12,876	12,780	13,395	14,364	14,364	14,364	9,591	15,384	16,092	16,832
Depreciation and amortisation	76,979	89,713	100,082	103,850	103,850	103,850	69,233	109,663	124,089	124,089
Finance charges	5,714	3,422	4,662	-	2,875	2,875	1,569	2,090	1,062	15
Inventory consumed and bulk purchases	304,655	325,733	388,268	400,548	414,722	414,722	256,910	465,482	518,195	588,516
Transfers and subsidies	250	761	458	400	725	725	325	1,040	1,084	1,129
Other expenditure	208,335	220,345	237,831	253,428	232,148	232,148	98,775	248,990	252,394	258,992
Total Expenditure	902,517	988,089	1,084,216	1,163,909	1,178,064	1,178,064	672,733	1,301,061	1,372,455	1,470,281
Surplus/(Deficit)	(100,601)	(100,948)	(83,161)	(110,948)	(121,757)	(121,757)	87,000	(133,027)	(117,221)	(108,500)
Transfers and subsidies - capital (monetary allocations)	126,694	46,787	60,630	35,734	93,134	93,134	29,152	75,561	66,618	58,040
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26,093	(54,162)	(22,531)	(75,214)	(28,623)	(28,623)	116,152	(57,466)	(50,603)	(50,460)
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26,093	(54,162)	(22,531)	(75,214)	(28,623)	(28,623)	116,152	(57,466)	(50,603)	(50,460)
Capital expenditure & funds sources										
Capital expenditure	97,985	18,222	109,271	39,685	107,983	107,983	43,734	66,593	58,826	51,375
Transfers recognised - capital	(8,826)	41,388	50,769	31,287	81,200	81,200	27,667	65,883	58,115	50,664
Borrowing	-	-	-	-	10,104	10,104	8,786	-	-	-
Internally generated funds	106,915	(15,293)	58,431	8,398	16,679	16,679	7,280	710	710	711
Total sources of capital funds	98,089	26,095	109,200	39,685	107,983	107,983	43,734	66,593	58,826	51,375
Financial position										
Total current assets	(45,102)	292,547	236,368	132,996	146,929	146,574	158,595	153,704	170,083	194,156
Total non current assets	73,834	2,306,763	2,329,223	2,253,988	2,332,762	2,332,762	(22,729)	2,289,692	2,224,429	2,151,716
Total current liabilities	2,518	245,872	250,795	154,904	154,763	154,408	16,632	164,257	166,541	168,361
Total non current liabilities	(6,835)	262,571	329,823	191,375	243,359	243,359	4,872	255,035	246,398	246,398
Community wealth/Equity	(471)	2,231,641	2,141,149	2,040,704	2,081,569	2,081,569	(1,790)	2,024,104	1,981,574	1,931,114
Cash flows										
Net cash from (used) operating	628,028	1,624,159	1,886,718	41,019	90,740	90,740	-	70,565	70,837	60,949
Net cash from (used) investing	(3,596)	34,560	(30,649)	(39,685)	(97,879)	(97,879)	-	(66,593)	(58,826)	(51,375)
Net cash from (used) financing	698	2,698	2,899	-	(12,169)	(12,169)	-	(10,091)	(9,484)	(564)
Cash/cash equivalents at the year end	625,130	1,802,450	1,912,362	5,439	8,542	8,542	-	2,424	4,951	13,961
Cash backing/surplus reconciliation										
Cash and investments available	(73,195)	52,678	27,851	5,439	8,542	8,542	54,142	2,424	4,951	13,961
Application of cash and investments	(25,287)	257,747	290,729	(13,471)	(740)	(740)	(15,918)	(1,454)	(4,103)	(16,784)
Balance - surplus (shortfall)	(47,908)	(205,070)	(262,879)	18,910	9,282	9,282	70,060	3,878	9,054	30,745
Asset management										
Asset register summary (WDV)	73,837	2,306,763	2,329,223	2,253,988	2,332,762	2,332,762		2,289,692	2,224,429	2,151,716
Depreciation	76,979	89,713	100,082	103,850	103,850	103,850		109,663	124,089	124,089
Renewal and Upgrading of Existing Assets	(59,283)	(29,266)	36,214	32,174	33,640	33,640		53,225	26,602	9,901
Repairs and Maintenance	60,289	68,513	46,751	49,696	51,721	51,721		61,432	66,291	69,029
Free services										
Cost of Free Basic Services provided	52,544	49,635	54,430	39,044	34,353	34,353		37,089	39,800	42,874
Revenue cost of free services provided	17,945	20,190	20,695	20,387	24,513	24,513		29,261	30,698	32,144
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Revenue - Functional										
Governance and administration		338,236	316,505	343,844	361,880	361,779	361,779	422,639	449,041	474,743
Executive and council		4	926	509	342	109	109	106	111	116
Finance and administration		338,232	315,579	343,335	361,539	361,670	361,670	422,533	448,930	474,627
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11,477	12,619	15,171	16,365	39,035	39,035	16,716	17,435	18,158
Community and social services		2,421	2,427	2,469	2,508	2,476	2,476	2,437	2,456	2,475
Sport and recreation		5,495	5,800	7,082	9,017	8,639	8,639	10,338	10,844	11,354
Public safety		734	1,529	1,654	1,652	1,648	1,648	1,378	1,446	1,514
Housing		-	-	987	-	23,085	23,085	-	-	-
Health		2,827	2,863	2,979	3,187	3,187	3,187	2,563	2,689	2,816
Economic and environmental services		15,267	15,708	16,268	38,750	40,282	40,282	37,432	37,198	39,485
Planning and development		6,085	7,589	7,525	6,754	8,367	8,367	8,083	8,466	8,854
Road transport		7,382	6,952	7,341	6,527	6,544	6,544	6,910	4,670	4,889
Environmental protection		1,800	1,167	1,402	25,469	25,371	25,371	22,439	24,062	25,742
Trading services		563,700	589,095	646,208	671,701	708,345	708,345	766,808	818,179	887,434
Energy sources		264,737	310,687	342,583	379,734	358,564	358,564	420,372	469,414	518,622
Water management		170,094	108,540	119,239	114,284	173,181	173,181	158,377	148,267	155,539
Waste water management		74,776	96,238	106,057	109,397	107,155	107,155	113,711	120,671	127,886
Waste management		54,094	73,630	78,329	68,285	69,446	69,446	74,347	79,827	85,387
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	928,681	933,927	1,021,491	1,088,696	1,149,441	1,149,441	1,243,595	1,321,852	1,419,821
Expenditure - Functional										
Governance and administration		188,811	222,313	102,810	252,416	285,571	285,571	318,816	311,415	317,991
Executive and council		45,347	50,007	49,469	54,099	58,657	58,657	67,329	70,222	72,949
Finance and administration		143,457	172,304	53,322	198,047	226,521	226,521	251,236	240,924	244,778
Internal audit		7	2	20	270	393	393	251	268	263
Community and public safety		89,381	93,963	96,429	111,512	114,691	114,691	123,790	129,424	135,222
Community and social services		11,104	9,090	9,661	12,180	12,297	12,297	13,123	13,771	14,381
Sport and recreation		46,142	49,442	50,545	56,704	59,339	59,339	64,896	68,015	71,068
Public safety		22,709	23,565	25,178	28,610	28,838	28,838	30,735	32,175	33,615
Housing		4,445	6,238	5,149	6,627	6,794	6,794	7,070	7,125	7,436
Health		4,982	5,628	5,896	7,391	7,422	7,422	7,966	8,338	8,722
Economic and environmental services		122,008	141,070	121,395	163,774	154,329	154,329	163,328	171,751	176,970
Planning and development		23,084	34,140	36,880	29,222	28,916	28,916	33,336	34,878	36,470
Road transport		92,362	103,535	81,947	111,957	110,584	110,584	120,378	126,795	129,959
Environmental protection		6,562	3,395	2,568	22,594	14,828	14,828	9,615	10,078	10,541
Trading services		500,347	529,617	761,141	629,886	617,436	617,436	687,128	755,602	836,311
Energy sources		272,205	291,126	351,548	408,286	382,969	382,969	429,290	477,369	546,075
Water management		89,188	95,724	182,571	99,688	105,114	105,114	107,728	115,972	122,569
Waste water management		71,079	80,145	103,908	71,306	73,260	73,260	86,195	95,088	98,493
Waste management		67,875	62,622	123,115	50,606	56,094	56,094	63,915	67,173	69,174
Other	4	1,878	1,125	3,725	6,322	6,037	6,037	7,998	4,263	3,787
Total Expenditure - Functional	3	902,425	988,089	1,085,500	1,163,909	1,178,064	1,178,064	1,301,061	1,372,455	1,470,281
Surplus/(Deficit) for the year		26,255	(54,162)	(64,009)	(75,214)	(28,623)	(28,623)	(57,466)	(50,603)	(50,460)

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 Abattoirs, 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Revenue - Functional										
Municipal governance and administration		338,236	316,505	343,844	361,880	361,779	361,779	422,639	449,041	474,743
Executive and council		4	926	509	342	109	109	106	111	116
Mayor and Council		-	867	354	-	0	0	-	-	-
Municipal Manager, Town Secretary and Chief Executive		4	59	154	342	109	109	106	111	116
Finance and administration		338,232	315,579	343,335	361,539	361,670	361,670	422,533	448,930	474,627
Administrative and Corporate Support		-	-	-	849	1,311	1,311	1,290	1,353	1,417
Asset Management		-	1,500	1,721	3,000	1,527	1,527	1,000	1,000	1,000
Finance		344,807	325,904	333,229	355,424	352,451	352,451	409,736	435,555	460,670
Fleet Management		-	-	-	0	-	-	-	-	-
Human Resources		582	506	654	530	374	374	654	686	718
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		(9,115)	(15,397)	1,720	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		1,851	3,066	5,881	1,734	6,008	6,008	9,853	10,336	10,822
Supply Chain Management		107	0	131	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		11,477	12,619	15,171	16,365	39,035	39,035	16,716	17,435	18,158
Community and social services		2,421	2,427	2,469	2,508	2,476	2,476	2,437	2,456	2,475
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		365	377	417	455	423	423	387	406	425
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	2,051	2,052	2,053	2,053	2,053	2,050	2,050	2,050
Literacy Programmes		-	-	-	-	-	-	-	-	-

Functional Classification Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		5,495	5,800	7,082	9,017	8,639	8,639	10,338	10,844	11,354
Beaches and Jetties		3,535	4,694	4,800	6,621	6,621	6,621	7,858	8,244	8,631
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		1,958	1,106	2,282	2,396	2,018	2,018	2,479	2,601	2,723
Sports Grounds and Stadiums		1	-	-	-	-	-	-	-	-
Public safety		734	1,529	1,654	1,652	1,648	1,648	1,378	1,446	1,514
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		734	1,529	1,654	1,652	1,648	1,648	1,378	1,446	1,514
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	987	-	23,085	23,085	-	-	-
Housing		-	-	987	-	23,085	23,085	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		2,827	2,863	2,979	3,187	3,187	3,187	2,563	2,689	2,816
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		2,827	2,863	2,979	3,187	3,187	3,187	2,563	2,689	2,816
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,267	15,708	16,268	38,750	40,282	40,282	37,432	37,198	39,485
Planning and development		6,085	7,589	7,525	6,754	8,367	8,367	8,083	8,466	8,854
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-

Functional Classification Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Town Planning, Building Regulations and Enforcement, and City Engineer		4,186	6,011	5,855	4,960	6,572	6,572	6,215	6,519	6,826
Project Management Unit		1,899	1,579	1,671	1,795	1,795	1,795	1,868	1,947	2,029
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		7,382	6,952	7,341	6,527	6,544	6,544	6,910	4,670	4,889
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		6,382	5,898	5,898	5,352	5,369	5,369	4,452	4,670	4,889
Roads		1,000	1,054	1,443	1,175	1,175	1,175	2,458	-	-
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		1,800	1,167	1,402	25,469	25,371	25,371	22,439	24,062	25,742
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		1,028	1,167	1,402	1,477	1,477	1,477	2,116	2,220	2,324
Pollution Control		771	-	-	23,992	23,894	23,894	20,324	21,842	23,418
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		563,700	589,095	646,208	671,701	708,345	708,345	766,808	818,179	887,434
Energy sources		264,737	310,687	342,583	379,734	358,564	358,564	420,372	469,414	518,622
Electricity		264,737	310,687	342,583	379,734	358,564	358,564	420,372	469,414	518,622
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		170,094	108,540	119,239	114,284	173,181	173,181	158,377	148,267	155,539
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		170,094	108,540	119,239	114,284	173,181	173,181	158,377	148,267	155,539
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		74,776	96,238	106,057	109,397	107,155	107,155	113,711	120,671	127,886
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		74,776	96,238	106,057	109,397	107,155	107,155	113,711	120,671	127,886
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		54,094	73,630	78,329	68,285	69,446	69,446	74,347	79,827	85,387
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		54,094	73,630	78,329	68,285	69,446	69,446	74,347	79,827	85,387
Solid Waste Removal		-	-	-	-	-	-	-	-	-
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	928,681	933,927	1,021,491	1,088,696	1,149,441	1,149,441	1,243,595	1,321,852	1,419,821

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Expenditure - Functional										
Municipal governance and administration		188,811	222,313	102,810	252,416	285,571	285,571	318,816	311,415	317,991
Executive and council		45,347	50,007	49,469	54,099	58,657	58,657	67,329	70,222	72,949
Mayor and Council		24,633	26,828	25,729	27,539	31,030	31,030	33,512	35,049	36,375
Municipal Manager, Town Secretary and Chief Executive		20,714	23,179	23,740	26,560	27,627	27,627	33,817	35,173	36,575
Finance and administration		143,457	172,304	53,322	198,047	226,521	226,521	251,236	240,924	244,778
Administrative and Corporate Support		32,935	50,032	45,994	30,590	47,447	47,447	50,851	32,765	29,406
Asset Management		13,683	9,612	8,678	8,438	8,538	8,538	9,601	10,316	11,023
Finance		61,843	53,692	(63,701)	68,389	74,535	74,535	80,623	83,052	85,457
Fleet Management		-	-	45	9,727	9,611	9,611	10,704	11,401	11,807
Human Resources		(4,072)	12,743	11,814	15,184	17,135	17,135	18,976	19,629	20,293
Information Technology		5,741	9,534	11,574	12,287	14,576	14,576	19,441	19,818	20,060
Legal Services		-	-	-	5,450	5,450	5,450	5,500	5,753	6,018
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	2,185	2,133	2,133	4,464	4,671	4,885
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		33	27	562	-	95	95	167	179	191
Security Services		28,336	30,981	32,551	36,899	38,102	38,102	40,280	42,227	44,079
Supply Chain Management		4,957	5,683	5,805	8,898	8,898	8,898	10,629	11,116	11,560
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		7	2	20	270	393	393	251	268	263
Governance Function		7	2	20	270	393	393	251	268	263
Community and public safety		89,381	93,963	96,429	111,512	114,691	114,691	123,790	129,424	135,222
Community and social services		11,104	9,090	9,661	12,180	12,297	12,297	13,123	13,771	14,381
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		1	19	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1,016	1,218	887	3,299	3,299	3,299	3,525	3,693	3,859
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		500	-	127	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		2,771	678	396	1,091	1,170	1,170	1,205	1,286	1,333
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		5,867	6,225	6,888	7,789	7,828	7,828	8,393	8,793	9,188
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		949	950	1,364	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-

Functional Classification Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Population Development		-	-	-	-			-	-	-
Provincial Cultural Matters		-	-	-	-			-	-	-
Theatres		-	-	-	-			-	-	-
Zoo's		-	-	-	-			-	-	-
Sport and recreation		46,142	49,442	50,545	56,704	59,339	59,339	64,896	68,015	71,068
Beaches and Jetties		10,534	11,759	12,727	10,688	13,982	13,982	16,210	17,001	17,774
Casinos, Racing, Gambling, Wagering		-	-	-	-			-	-	-
Community Parks (including Nurseries)		23,907	28,043	28,613	35,357	34,482	34,482	37,298	39,070	40,821
Recreational Facilities		2,354	2,308	2,726	3,698	3,794	3,794	3,926	4,133	4,306
Sports Grounds and Stadiums		9,347	7,333	6,479	6,962	7,081	7,081	7,462	7,811	8,167
Public safety		22,709	23,565	25,178	28,610	28,838	28,838	30,735	32,175	33,615
Civil Defence		-	-	-	-			-	-	-
Cleansing		-	-	-	-			-	-	-
Control of Public Nuisances		-	-	-	-			-	-	-
Fencing and Fences		-	-	-	-			-	-	-
Fire Fighting and Protection		22,709	23,565	25,178	28,610	28,838	28,838	30,735	32,175	33,615
Licensing and Control of Animals		-	-	-	-			-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-			-	-	-
Pounds		-	-	-	-			-	-	-
Housing		4,445	6,238	5,149	6,627	6,794	6,794	7,070	7,125	7,436
Housing		4,445	6,238	5,149	6,627	6,794	6,794	7,070	7,125	7,436
Informal Settlements		-	-	-	-			-	-	-
Health		4,982	5,628	5,896	7,391	7,422	7,422	7,966	8,338	8,722
Ambulance		-	-	-	-			-	-	-
Health Services		4,982	5,628	5,896	7,391	7,422	7,422	7,966	8,338	8,722
Laboratory Services		-	-	-	-			-	-	-
Food Control		-	-	-	-			-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-			-	-	-
Vector Control		-	-	-	-			-	-	-
Chemical Safety		-	-	-	-			-	-	-
Economic and environmental services		122,008	141,070	121,395	163,774	154,329	154,329	163,328	171,751	176,970
Planning and development		23,084	34,140	36,880	29,222	28,916	28,916	33,336	34,878	36,470
Billboards		-	-	-	-			-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		360	1,989	1,878	1,953	1,953	1,953	2,506	2,623	2,743
Central City Improvement District		-	-	-	-			-	-	-
Development Facilitation		-	-	-	-			-	-	-
Economic Development/Planning		2,402	2,013	3,524	5,181	5,774	5,774	6,634	6,951	7,263
Regional Planning and Development		-	-	-	-			-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		18,423	28,487	29,743	19,555	18,656	18,656	20,008	20,924	21,884
Project Management Unit		1,899	1,652	1,735	2,533	2,533	2,533	4,187	4,380	4,581

Functional Classification Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		92,362	103,535	81,947	111,957	110,584	110,584	120,378	126,795	129,959
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		8,635	10,705	10,604	12,341	12,351	12,351	13,410	14,027	14,672
Roads		83,727	92,829	71,343	99,616	98,233	98,233	106,968	112,768	115,287
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		6,562	3,395	2,568	22,594	14,828	14,828	9,615	10,078	10,541
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	7	4	23	23	23	24	25	26
Pollution Control		6,562	3,388	2,564	22,571	14,805	14,805	9,590	10,053	10,515
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		500,347	529,617	761,141	629,886	617,436	617,436	687,128	755,602	836,311
Energy sources		272,205	291,126	351,548	408,286	382,969	382,969	429,290	477,369	546,075
Electricity		272,205	291,126	351,548	408,286	382,969	382,969	429,290	477,369	546,075
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		89,188	95,724	182,571	99,688	105,114	105,114	107,728	115,972	122,569
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		89,188	95,724	182,571	99,688	105,114	105,114	107,728	115,972	122,569
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		71,079	80,145	103,908	71,306	73,260	73,260	86,195	95,088	98,493
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		71,079	80,145	103,908	71,306	73,260	73,260	86,195	95,088	98,493
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		67,875	62,622	123,115	50,606	56,094	56,094	63,915	67,173	69,174
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		67,875	62,622	122,916	50,606	56,094	56,094	63,915	67,173	69,174
Solid Waste Removal		-	-	199	-	-	-	-	-	-
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		1,878	1,125	3,725	6,322	6,037	6,037	7,998	4,263	3,787
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		1,878	1,125	3,725	6,322	6,037	6,037	7,998	4,263	3,787

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Total Expenditure - Functional	3	902,425	988,089	1,085,500	1,163,909	1,178,064	1,178,064	1,301,061	1,372,455	1,470,281
Surplus/(Deficit) for the year		26,255	(54,162)	(64,009)	(75,214)	(28,623)	(28,623)	(57,466)	(50,603)	(50,460)

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote		1									
Vote 1 - EXECUTIVE COUNCIL			–	867	354	–	0	0	–	–	–
Vote 2 - FINANCIAL SERVICES			346,563	328,986	336,800	358,424	353,977	353,977	410,736	436,555	461,670
Vote 3 - CORPORATE SERVICES			586	565	808	975	947	947	1,194	1,253	1,312
Vote 4 - COMMUNITY SERVICES			75,604	96,379	105,509	117,205	122,144	122,144	127,808	136,329	144,998
Vote 5 - INFRASTRUCTURE AND ENGINEERING			502,438	502,543	572,011	607,132	642,716	642,716	697,642	741,196	805,016
Vote 6 - PLANNING DEVELOPMENT AND TOURISM			3,490	4,586	6,009	4,960	29,657	29,657	6,215	6,519	6,826
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]			–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]			–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]			–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]			–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]			–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]			–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]			–	–	–	–	–	–	–	–	–
Total Revenue by Vote		2	928,681	933,927	1,021,491	1,088,696	1,149,441	1,149,441	1,243,595	1,321,852	1,419,821
Expenditure by Vote to be appropriated		1									
Vote 1 - EXECUTIVE COUNCIL			44,424	51,232	53,373	58,894	64,922	64,922	73,810	77,004	79,983
Vote 2 - FINANCIAL SERVICES			77,668	80,517	(33,762)	98,012	106,750	106,750	120,507	124,523	128,333
Vote 3 - CORPORATE SERVICES			34,862	56,843	52,164	43,088	60,740	60,740	67,199	49,627	47,203
Vote 4 - COMMUNITY SERVICES			193,994	195,873	257,361	230,145	231,928	231,928	246,820	258,819	269,407
Vote 5 - INFRASTRUCTURE AND ENGINEERING			531,934	581,421	731,601	695,979	676,920	676,920	751,069	823,280	905,358
Vote 6 - PLANNING DEVELOPMENT AND TOURISM			19,542	22,202	24,762	37,702	36,803	36,803	41,656	39,201	39,997
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]			–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]			–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]			–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]			–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]			–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]			–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]			–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		2	902,425	988,089	1,085,500	1,163,819	1,178,064	1,178,064	1,301,061	1,372,455	1,470,281
Surplus/(Deficit) for the year		2	26,255	(54,162)	(64,009)	(75,124)	(28,623)	(28,623)	(57,466)	(50,603)	(50,460)

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[illegible]

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 4 - COMMUNITY SERVICES		75,604	96,379	105,509	117,205	122,144	122,144	127,808	136,329	144,998
4.1 - Community Services: Director		-	-	-	-	-	-	-	-	-
4.2 - Community Services		3,449	3,594	3,870	3,985	3,952	3,952	4,553	4,676	4,799
4.3 - Disaster Management		-	-	-	-	-	-	-	-	-
4.4 - Environmental Health		2,827	2,863	2,979	3,187	3,187	3,187	2,563	2,689	2,816
4.5 - Public Safety		8,968	10,493	13,248	8,738	13,025	13,025	15,683	16,451	17,225
4.6 - Sport and Recreation		5,495	5,800	7,082	9,017	8,639	8,639	10,338	10,844	11,354
4.7 - WasteManagement		54,865	73,630	78,329	92,277	93,340	93,340	94,671	101,669	108,804
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-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE AND ENGINEERING		502,438	502,543	572,011	607,132	642,716	642,716	697,642	741,196	805,016
5.1 - Infrastructure and Engineering: Director		1,899	1,579	1,671	1,795	1,795	1,795	1,868	1,947	2,029
5.2 - Engineering		1,696	2,478	2,461	1,922	2,022	2,022	3,313	897	939
5.3 - Energy Sources		253,973	293,707	342,583	379,734	358,564	358,564	420,372	469,414	518,622
5.4 - Waste Water Management		74,776	96,238	106,057	109,397	107,155	107,155	113,711	120,671	127,886
5.5 - Water Management		170,094	108,540	119,239	114,284	173,181	173,181	158,377	148,267	155,539
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		3,490	4,586	6,009	4,960	29,657	29,657	6,215	6,519	6,826
6.1 - Planning Development and Tourism: Director		-	-	-	-	-	-	-	-	-
6.2 - Housing Services		-	-	987	-	23,085	23,085	-	-	-
6.3 - Planning and Development		3,490	4,586	5,022	4,960	6,572	6,572	6,215	6,519	6,826
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	928,681	933,927	1,021,491	1,088,696	1,149,441	1,149,441	1,243,595	1,321,852	1,419,821

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Expenditure by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		44,424	51,232	53,373	58,894	64,922	64,922	73,810	77,004	79,983
1.1 - Mayor and Council		24,633	28,982	26,753	27,539	31,030	31,030	33,512	35,049	36,375
1.2 - Municipal Manager		13,767	18,779	21,917	25,635	28,050	28,050	34,547	35,934	37,327
1.3 - Risk and Internal Audit Unit		6,025	3,471	4,703	5,720	5,843	5,843	5,751	6,021	6,281
1.4 - Legal Services		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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Vote 2 - FINANCIAL SERVICES		77,668	80,517	(33,762)	98,012	106,750	106,750	120,507	124,523	128,333
2.1 - Financial Services: CFO		1,263	2,064	2,007	2,319	3,347	3,347	2,710	2,822	2,638
2.2 - ASSESSMENT RATES LEVIES		17,640	17,855	43,335	24,749	25,191	25,191	26,027	27,260	28,757
2.3 - Expenditure		11,416	11,010	13,080	10,103	12,593	12,593	13,288	12,780	12,255
2.4 - Budget and Financial Reporting		4,712	5,423	5,520	6,753	6,753	6,753	7,367	7,701	8,011
2.5 - Revenue		18,046	19,336	(140,199)	24,464	26,854	26,854	31,438	32,705	34,023
2.6 - Information Communication Technology (ICT)		5,741	9,534	11,594	12,287	14,576	14,576	19,441	19,818	20,060
2.7 - Assets Management		13,845	9,612	25,069	8,438	8,538	8,538	9,606	10,321	11,028
2.8 - SCM Stores: Logistics and Disposal Management		2,145	2,148	2,169	2,590	2,590	2,590	3,851	4,017	4,186
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and Acquisitions		2,859	3,535	3,664	6,308	6,308	6,308	6,778	7,098	7,374
		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		34,862	56,843	52,164	43,088	60,740	60,740	67,199	49,627	47,203
3.1 - Corporate Services: Director		1,265	1,551	1,527	1,761	1,944	1,944	2,088	2,183	2,282
3.2 - Administration		21,355	42,549	38,776	26,143	41,263	41,263	46,285	27,972	24,792
3.3 - Human Resources		12,242	12,743	11,862	15,184	17,533	17,533	18,826	19,472	20,128
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 4 - COMMUNITY SERVICES		193,994	195,873	257,361	230,145	231,928	231,928	246,820	258,819	269,407
4.1 - Community Services: Director		1,811	3,824	2,323	2,819	2,658	2,658	2,901	3,036	3,174
4.2 - Community Services		6,883	7,450	7,784	11,466	11,305	11,305	12,315	12,926	13,492
4.3 - Disaster Management		2,771	883	706	1,492	1,521	1,521	1,628	1,727	1,795
4.4 - Environmental Health		4,982	5,628	5,998	7,391	7,422	7,422	7,966	8,338	8,722
4.5 - Public Safety		59,680	65,251	68,516	77,851	79,289	79,289	84,405	88,409	92,347
4.6 - Sport and Recreation		46,642	49,237	50,234	55,949	59,594	59,594	64,100	67,158	70,188
4.7 - WasteManagement		71,226	63,600	121,800	73,177	70,139	70,139	73,505	77,226	79,689
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		531,934	581,421	731,601	695,979	676,920	676,920	751,069	823,280	905,358
5.1 - Infrastructure and Engineering: Director		6,704	4,097	3,183	4,403	4,018	4,018	6,342	6,640	6,941
5.2 - Engineering		92,759	110,330	90,392	112,295	111,129	111,129	121,513	128,211	131,281
5.3 - Energy Sources		272,205	291,126	351,548	408,286	382,969	382,969	429,290	477,369	546,075
5.4 - Waste Water Management		71,079	80,145	104,159	71,306	73,260	73,260	86,195	95,088	98,493
5.5 - Water Management		89,188	95,724	182,319	99,688	105,544	105,544	107,728	115,972	122,569
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		19,542	22,202	24,762	37,702	36,803	36,803	41,656	39,201	39,997
6.1 - Planning Development and Tourism: Director		1,425	1,821	2,001	1,796	1,938	1,938	2,120	2,217	2,319
6.2 - Housing Services		4,445	6,238	5,149	6,627	6,794	6,794	7,070	7,125	7,436
6.3 - Planning and Development		13,672	14,143	17,612	29,279	27,885	27,885	31,846	29,220	29,884
		-	-	-	-	185	185	620	639	358
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Expenditure by Vote	2	902,425	988,089	1,085,500	1,163,819	1,178,064	1,178,064	1,301,061	1,372,455	1,470,281
Surplus/(Deficit) for the year	2	26,255	(54,162)	(64,009)	(75,124)	(28,623)	(28,623)	(57,466)	(50,603)	(50,460)

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	246,062	281,916	327,359	371,804	350,201	350,201	205,157	402,731	441,394	496,921
Service charges - Water	2	73,769	80,983	83,125	89,362	88,580	88,580	61,469	98,502	105,643	113,303
Service charges - Waste Water Management	2	49,951	52,346	56,405	62,796	59,450	59,450	40,233	63,314	67,430	71,813
Service charges - Waste Management	2	51,351	53,974	54,886	62,858	62,269	62,269	41,851	66,396	70,797	75,490
Sale of Goods and Rendering of Services		11,110	8,159	8,588	8,003	9,405	9,405	6,318	7,790	8,169	8,550
Agency services		-	-	2,560	5,352	5,352	5,352	672	1,000	1,049	1,098
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6,927	8,281	12,104	11,977	17,442	17,442	16,307	18,595	19,903	21,351
Interest earned from Current and Non Current Assets		11,657	4,192	3,225	2,811	3,057	3,057	3,182	4,598	4,823	5,050
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		697	2,347	3,094	2,968	2,865	2,865	1,982	3,295	3,456	3,618
Licence and permits		2,756	2,724	2,488	2,776	2,776	2,776	1,920	3,021	3,169	3,318
Operational Revenue		3,667	1,052	3,805	4,295	25,474	25,474	804	2,174	2,231	2,289
Non-Exchange Revenue											
Property rates	2	197,544	210,205	224,326	240,849	236,747	236,747	193,098	281,488	295,281	309,159
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,125	3,308	5,881	1,842	6,484	6,484	6,161	10,334	10,840	11,350
Licences or permits		8,310	8,914	7,105	5,621	5,621	5,621	6,321	10,668	11,191	11,718
Transfer and subsidies - Operational		134,341	166,982	153,901	177,920	177,920	177,920	171,221	190,883	206,455	223,191
Interest		1,649	1,700	1,775	1,729	2,664	2,664	3,039	3,244	3,403	3,563
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	50,436	-	-	-	-	-	-	-
Gains on disposal of Assets		-	57	(8)	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		801,916	887,140	1,001,055	1,052,961	1,056,307	1,056,307	759,733	1,168,034	1,255,234	1,361,781
Expenditure											
Employee related costs	2	293,708	335,334	339,519	391,318	409,379	409,379	236,330	458,412	459,540	480,708
Remuneration of councillors		12,876	12,780	13,395	14,364	14,364	14,364	9,591	15,384	16,092	16,832
Bulk purchases - electricity	2	231,512	254,058	295,222	325,900	325,900	325,900	201,163	365,780	412,234	476,873
Inventory consumed	8	73,143	71,675	93,046	74,648	88,822	88,822	55,747	99,701	105,960	111,643
Debt impairment	3	-	-	-	42,069	32,315	32,315	-	35,858	38,714	42,408
Depreciation and amortisation		76,979	89,713	100,082	103,850	103,850	103,850	69,233	109,663	124,089	124,089
Interest		5,714	3,422	4,662	-	2,875	2,875	1,569	2,090	1,062	15
Contracted services		70,860	95,785	75,039	93,375	98,616	98,616	43,370	108,715	105,735	108,799
Transfers and subsidies		250	761	458	400	725	725	325	1,040	1,084	1,129
Irrecoverable debts written off		55,131	31,523	8,553	-	8,553	8,553	5,463	7,305	7,663	8,024
Operational costs		80,520	91,018	89,311	117,984	92,665	92,665	49,942	97,112	100,281	99,761
Losses on disposal of Assets		1,718	2,047	10,026	-	-	-	-	-	-	-
Other Losses		106	(28)	54,902	-	-	-	-	-	-	-
Total Expenditure		902,517	988,089	1,084,216	1,163,909	1,178,064	1,178,064	672,733	1,301,061	1,372,455	1,470,281
Surplus/(Deficit)		(100,601)	(100,948)	(83,161)	(110,948)	(121,757)	(121,757)	87,000	(133,027)	(117,221)	(108,500)
Transfers and subsidies - capital (monetary allocations)	6	126,694	46,787	60,630	35,734	93,134	93,134	29,152	75,561	66,618	58,040
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26,093	(54,162)	(22,531)	(75,214)	(28,623)	(28,623)	116,152	(57,466)	(50,603)	(50,460)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		26,093	(54,162)	(22,531)	(75,214)	(28,623)	(28,623)	116,152	(57,466)	(50,603)	(50,460)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,093	(54,162)	(22,531)	(75,214)	(28,623)	(28,623)	116,152	(57,466)	(50,603)	(50,460)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	26,093	(54,162)	(22,531)	(75,214)	(28,623)	(28,623)	116,152	(57,466)	(50,603)	(50,460)

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	954,703	879,765	1,039,155	1,013,482	1,120,819	1,120,819	905,037	1,186,129	1,271,250	1,369,360
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EC108 Kouga - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE COUNCIL		152	182	2,077	-	450	450	(2)	10	10	11
Vote 2 - FINANCIAL SERVICES		75,967	40,866	2,393	1,670	2,660	2,660	1,076	-	-	-
Vote 3 - CORPORATE SERVICES		342	2,788	1,914	-	-	-	10	-	-	-
Vote 4 - COMMUNITY SERVICES		4,983	(2,458)	3,644	1,638	12,444	12,444	9,000	1,362	1,429	1,496
Vote 5 - INFRASTRUCTURE AND ENGINEERING		5,283	38,142	65,189	35,167	88,529	88,529	33,126	64,521	56,686	49,168
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		3,018	340	263	-	2,417	2,417	364	700	700	700
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		89,745	79,861	75,479	38,475	106,501	106,501	43,573	66,593	58,826	51,375
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE COUNCIL		343	91	207	750	773	773	118	-	-	-
Vote 2 - FINANCIAL SERVICES		(80)	(57,971)	1,402	60	60	60	43	-	-	-
Vote 3 - CORPORATE SERVICES		(1,219)	23,088	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		6,059	681	22,346	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE AND ENGINEERING		3,137	(28,215)	9,246	400	650	650	-	-	-	-
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		-	686	592	-	-	-	-	-	-	-
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		8,240	(61,639)	33,792	1,210	1,483	1,483	161	-	-	-
Total Capital Expenditure - Vote	3,7	97,985	18,222	109,271	39,685	107,983	107,983	43,734	66,593	58,826	51,375

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

Vote Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional											
Governance and administration		77,521	9,418	8,587	2,480	4,484	4,484	1,360	10	10	11
Executive and council		561	274	2,284	750	1,200	1,200	99	10	10	11
Finance and administration		76,956	9,145	6,303	1,730	3,262	3,262	1,244	–	–	–
Internal audit		4	–	–	–	23	23	17	–	–	–
Community and public safety		8,576	6,630	8,172	1,638	2,879	2,879	278	1,362	1,429	1,496
Community and social services		888	–	71	–	–	–	–	–	–	–
Sport and recreation		4,377	243	5,936	–	1,241	1,241	278	–	–	–
Public safety		361	6,338	2,165	1,638	1,638	1,638	–	1,362	1,429	1,496
Housing		2,950	340	–	–	–	–	–	–	–	–
Health		–	(290)	–	–	–	–	–	–	–	–
Economic and environmental services		754	(37,205)	21,126	11,609	19,016	19,016	12,630	6,497	13,500	23,715
Planning and development		408	1,115	2,055	4,922	7,339	7,339	1,199	3,157	100	100
Road transport		346	(38,320)	19,070	6,687	11,677	11,677	11,432	3,339	13,400	23,615
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		11,134	39,378	71,387	23,959	81,604	81,604	29,465	58,124	43,286	25,554
Energy sources		5,003	12,588	9,709	1,738	1,863	1,863	1,247	7,652	16,300	9,565
Water management		(25,106)	7,172	24,143	907	54,836	54,836	14,123	26,087	8,696	6,087
Waste water management		27,011	19,881	17,527	21,313	14,800	14,800	5,309	24,385	18,290	9,901
Waste management		4,226	(263)	20,008	–	10,104	10,104	8,786	–	–	–
Other		–	–	–	–	–	–	–	600	600	600
Total Capital Expenditure - Functional	3,7	97,985	18,222	109,271	39,685	107,983	107,983	43,734	66,593	58,826	51,375
Funded by:											
National Government		(8,397)	35,675	49,169	29,649	79,562	79,562	27,667	64,521	56,686	49,168
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		(429)	5,713	1,600	1,638	1,638	1,638	–	1,362	1,429	1,496
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	(8,826)	41,388	50,769	31,287	81,200	81,200	27,667	65,883	58,115	50,664
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	10,104	10,104	8,786	–	–	–
Internally generated funds		106,915	(15,293)	58,431	8,398	16,679	16,679	7,280	710	710	711
Total Capital Funding	7	98,089	26,095	109,200	39,685	107,983	107,983	43,734	66,593	58,826	51,375

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										

- 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

[illegible]

[illegible][illegible]

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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		8,240	(61,639)	33,792	1,210	1,483	1,483	161	-	-	-
Total Capital Expenditure		97,985	18,222	109,271	39,685	107,983	107,983	43,734	66,593	58,826	51,375

Multi-year appropriation for Budget Year 2023/24 in the 2022/23 Annual Budget				Multi-year appropriation for 2024/25 in the 2022/23 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2023/24	Adjustments in 2022/23	Downward adjustments for 2023/24	Appropriation carried forward	Appropriation for 2023/24	Adjustments in 2022/23	Downward adjustments for 2023/24	Appropriation carried forward	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26

EC108 Kouga - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		(72,479)	52,678	27,851	5,439	8,542	8,542	141,712	2,424	4,951	13,961
Trade and other receivables from exchange transaction	1	15,238	67,084	51,507	49,654	48,597	48,597	15,133	56,837	66,568	77,317
Receivables from non-exchange transactions	1	(2,058)	23,992	6,580	24,091	20,621	20,621	3,163	25,274	29,396	33,711
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	432	12,570	17,050	12,570	17,110	16,755	5,181	17,110	17,110	17,109
VAT		15,229	134,385	131,405	39,405	50,443	50,443	(7,108)	50,443	50,443	50,443
Other current assets		(1,465)	1,838	1,976	1,838	1,616	1,616	515	1,616	1,616	1,616
Total current assets		(45,102)	292,547	236,368	132,996	146,929	146,574	158,595	153,704	170,083	194,156
Non current assets											
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		—	242,552	262,608	262,645	262,608	262,608	—	262,608	262,608	262,608
Property, plant and equipment	3	73,781	2,062,916	2,065,745	1,989,453	2,069,744	2,069,744	(22,395)	2,026,674	1,961,411	1,888,698
Biological assets		—	—	—	—	—	—	—	—	—	—
Living and non-living resources		—	—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—	—
Intangible assets		56	1,295	870	1,890	410	410	(333)	410	410	410
Trade and other receivables from exchange transaction		—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transaction		(3)	—	—	—	—	—	—	—	—	—
Other non-current assets		—	—	—	—	—	—	—	—	—	—
Total non current assets		73,834	2,306,763	2,329,223	2,253,988	2,332,762	2,332,762	(22,729)	2,289,692	2,224,429	2,151,716
TOTAL ASSETS		28,731	2,599,310	2,565,591	2,386,984	2,479,691	2,479,337	135,866	2,443,396	2,394,513	2,345,872
LIABILITIES											
Current liabilities											
Bank overdraft		—	—	—	—	—	—	—	—	—	—
Financial liabilities		541	6,747	7,464	—	12,169	12,169	(8,088)	9,484	564	—
Consumer deposits		698	20,774	23,673	20,774	23,673	23,673	3,470	23,673	23,673	23,673
Trade and other payables from exchange transactions	4	55,725	88,885	106,957	95,168	77,411	77,056	(26,665)	87,411	96,336	96,336
Trade and other payables from non-exchange transaction	5	(76,283)	6,950	0	987	—	—	45,780	—	—	—
Provision		3,252	32,303	34,757	35,110	38,247	38,247	—	40,426	42,705	45,088
VAT		18,392	87,069	77,935	(300)	—	—	2,135	(0)	(0)	(0)
Other current liabilities		194	3,144	9	3,165	3,263	3,263	—	3,263	3,263	3,263
Total current liabilities		2,518	245,872	250,795	154,904	154,763	154,408	16,632	164,257	166,541	168,361
Non current liabilities											
Financial liabilities	6	(8,962)	0	22,813	—	16,043	16,043	4,872	8,637	—	—
Provision	7	10,036	175,959	214,842	92,212	123,003	123,003	—	126,686	126,686	126,686
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		(7,909)	86,613	92,167	99,163	104,312	104,312	—	119,711	119,711	119,711
Total non current liabilities		(6,835)	262,571	329,823	191,375	243,359	243,359	4,872	255,035	246,398	246,398
TOTAL LIABILITIES		(4,317)	508,443	580,618	346,280	398,122	397,767	21,504	419,292	412,938	414,758
NET ASSETS		33,048	2,090,867	1,984,974	2,040,704	2,081,569	2,081,569	114,362	2,024,104	1,981,574	1,931,114
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	(471)	2,231,641	2,141,149	2,040,704	2,081,569	2,081,569	(1,790)	2,024,104	1,981,574	1,931,114
Reserves and funds	9	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	(471)	2,231,641	2,141,149	2,040,704	2,081,569	2,081,569	(1,790)	2,024,104	1,981,574	1,931,114

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		732	578,681	490,993	230,449	227,440	227,440	267,648	280,763	293,959	
Service charges		–	70,769	238,396	652,478	628,917	628,917	699,530	759,479	838,956	
Other revenue		–	33,622	22,231	57,445	101,036	101,036	67,073	68,564	70,197	
Transfers and Subsidies - Operational	1	–	152,544	147,988	177,920	177,920	177,920	190,883	206,455	223,191	
Transfers and Subsidies - Capital	1	–	2,151	–	35,734	93,134	93,134	75,561	66,618	58,040	
Interest		510,656	782,820	841,486	2,811	3,057	3,057	4,598	4,823	5,050	
Dividends		–	–	–	–	–	–	–	–	–	
Payments											
Suppliers and employees		116,641	2,822	146,376	(1,115,817)	(1,140,765)	(1,140,765)	(1,234,729)	(1,315,865)	(1,428,442)	
Finance charges		–	–	–	–	–	–	–	–	–	
Transfers and Subsidies	1	–	751	(751)	–	–	–	–	–	–	
NET CASH FROM/(USED) OPERATING ACTIVITIES		628,028	1,624,159	1,886,718	41,019	90,740	90,740	–	70,565	70,837	60,949
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		3	10	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(3,599)	34,550	(30,649)	(39,685)	(97,879)	(97,879)	(66,593)	(58,826)	(51,375)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,596)	34,560	(30,649)	(39,685)	(97,879)	(97,879)	–	(66,593)	(58,826)	(51,375)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		698	2,698	2,899	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	(12,169)	(12,169)	(10,091)	(9,484)	(564)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		698	2,698	2,899	–	(12,169)	(12,169)	–	(10,091)	(9,484)	(564)
NET INCREASE/ (DECREASE) IN CASH HELD		625,130	1,661,417	1,858,968	1,334	(19,308)	(19,308)	–	(6,118)	2,527	9,010
Cash/cash equivalents at the year begin:	2	–	141,033	53,394	4,105	27,851	27,851	–	8,542	2,424	4,951
Cash/cash equivalents at the year end:	2	625,130	1,802,450	1,912,362	5,439	8,542	8,542	–	2,424	4,951	13,961

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	756,648	1,809,811	1,643,314	5,439	8,542	8,542	731,316	2,424	4,951	13,961
Other current investments > 90 days		(829,843)	(1,757,133)	(1,615,463)	–	–	–	(677,174)	–	–	–
Investments - Property, plant and equipment	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(73,195)	52,678	27,851	5,439	8,542	8,542	54,142	2,424	4,951	13,961
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cor		(72,029)	6,199	–	987	–	–	45,428	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	(8,176)	215,230	209,340	–	(50,443)	(50,443)	(5,557)	(50,443)	(50,443)	(50,443)
Other working capital requirements	3	51,472	871	46,623	(28,802)	8,193	8,193	(55,789)	5,300	372	(14,692)
Other provisions		3,446	35,447	34,767	14,343	41,511	41,511	–	43,689	45,968	48,352
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(25,287)	257,747	290,729	(13,471)	(740)	(740)	(15,918)	(1,454)	(4,103)	(16,784)
Surplus(shortfall)		(47,908)	(205,070)	(262,879)	18,910	9,282	9,282	70,060	3,878	9,054	30,745

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		(1)	8,925	2,161	10,695	9,394	9,394	-	10,482	12,349	14,467
Creditors due		74,116	175,953	184,892	94,868	77,056	77,056	(24,530)	87,411	96,336	96,336
Total		(74,117)	(167,028)	(182,731)	(84,173)	(67,662)	(67,662)	24,530	(76,929)	(83,987)	(81,869)

Debtors collection assumptions											
Balance outstanding - debtors		(2,058)	23,992	6,580	24,091	20,621	20,621	3,163	25,274	29,396	33,711
Estimate of debtors collection rate		0.0%	37.2%	32.8%	44.4%	45.6%	45.6%	0.0%	41.5%	42.0%	42.9%

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		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit		-	-	-	-	-	-	-	-	-	-
Non-current Provisions		-	-	-	-	-	-	-	-	-	-
Valuation		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

EC108 Kouga - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	157,268	47,488	73,058	7,511	74,344	74,344	13,368	32,223	41,474
Roads Infrastructure		-	-	-	-	-	-	3,339	13,400	23,615
Storm water Infrastructure		1,643	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,266	11,281	6,131	1,023	1,573	1,573	7,652	16,300	9,565
Water Supply Infrastructure		42,706	852	23,846	-	54,376	54,376	-	38	6,087
Sanitation Infrastructure		88,902	36,367	196	1,551	560	560	304	346	-
Solid Waste Infrastructure		-	-	27	418	380	380	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		174	23	47	-	-	-	-	-	-
Infrastructure		136,692	48,522	30,246	2,993	56,890	56,890	11,296	30,084	39,267
Community Facilities		446	612	746	1,150	1,515	1,515	-	-	-
Sport and Recreation Facilities		96	-	155	-	-	-	-	-	-
Community Assets		542	612	901	1,150	1,515	1,515	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		124	-	-	-	-	-	-	-	-
Non-revenue Generating		2,950	-	-	-	-	-	-	-	-
Investment properties		3,074	-	-	-	-	-	-	-	-
Operational Buildings		(1,219)	844	777	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(1,219)	844	777	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		553	977	579	-	52	52	-	-	-
Intangible Assets		553	977	579	-	52	52	-	-	-
Computer Equipment		(3,181)	(7,065)	2,153	1,020	2,078	2,078	-	-	-
Furniture and Office Equipment		730	1,267	1,277	710	1,213	1,213	610	610	611
Machinery and Equipment		4,393	2,413	2,380	-	758	758	100	100	100
Transport Assets		15,684	(83)	34,744	1,638	11,838	11,838	1,362	1,429	1,496
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	4,407	(39,495)	1,391	907	335	335	-	-	-
Roads Infrastructure		217	(38,320)	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	769	-	-	-	-	-	-
Water Supply Infrastructure		-	8	275	907	335	335	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	346	-	-	-	-	-	-
Infrastructure		217	(38,311)	1,391	907	335	335	-	-	-
Community Facilities		171	(30,270)	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,945	139	-	-	-	-	-	-	-
Community Assets		2,116	(30,131)	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		2,074	6,148	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		2,074	6,148	-	-	-	-	-	-	-
Operational Buildings		-	23,088	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	23,088	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	(63,689)	10,229	34,823	31,267	33,305	33,305	53,225	26,602	9,901
Roads Infrastructure		-	-	14,618	6,687	13,552	13,552	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	2,168	715	165	165	-	-	-
Water Supply Infrastructure		(71,569)	383	-	-	-	-	26,087	8,658	-
Sanitation Infrastructure		3,758	10,540	15,120	19,343	13,735	13,735	24,080	17,945	9,901
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
<i>Information and Communication Infrastructure</i>		239	4,832	–	–	–	–	–	–	–
Infrastructure		(67,572)	15,755	31,906	26,745	27,452	27,452	50,167	26,602	9,901
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		636	(5,483)	2,844	4,522	5,602	5,602	3,057	–	–
Community Assets		636	(5,483)	2,844	4,522	5,602	5,602	3,057	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		(103)	(43)	–	–	250	250	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		(103)	(43)	–	–	250	250	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		3,350	–	72	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	97,985	18,222	109,271	39,685	107,983	107,983	66,593	58,826	51,375
<i>Roads Infrastructure</i>		217	(38,320)	14,618	6,687	13,552	13,552	3,339	13,400	23,615
<i>Storm water Infrastructure</i>		1,643	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		3,266	11,281	9,069	1,738	1,738	1,738	7,652	16,300	9,565
<i>Water Supply Infrastructure</i>		(28,862)	1,243	24,121	907	54,711	54,711	26,087	8,696	6,087
<i>Sanitation Infrastructure</i>		92,660	46,907	15,316	20,894	14,295	14,295	24,385	18,290	9,901
<i>Solid Waste Infrastructure</i>		–	–	27	418	380	380	–	–	–
<i>Rail Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Information and Communication Infrastructure</i>		413	4,856	393	–	–	–	–	–	–
Infrastructure		69,336	25,966	63,544	30,646	84,677	84,677	61,463	56,686	49,168
Community Facilities		617	(29,658)	746	1,150	1,515	1,515	–	–	–
Sport and Recreation Facilities		2,677	(5,344)	2,999	4,522	5,602	5,602	3,057	–	–
Community Assets		3,294	(35,001)	3,746	5,672	7,117	7,117	3,057	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		2,199	6,148	–	–	–	–	–	–	–
Non-revenue Generating		2,950	–	–	–	–	–	–	–	–
Investment properties		5,149	6,148	–	–	–	–	–	–	–
Operational Buildings		(1,322)	23,889	777	–	250	250	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		(1,322)	23,889	777	–	250	250	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		553	977	579	–	52	52	–	–	–
Intangible Assets		553	977	579	–	52	52	–	–	–
Computer Equipment		169	(7,065)	2,225	1,020	2,078	2,078	–	–	–
Furniture and Office Equipment		730	1,267	1,277	710	1,213	1,213	610	610	611
Machinery and Equipment		4,393	2,413	2,380	–	758	758	100	100	100
Transport Assets		15,684	(373)	34,744	1,638	11,838	11,838	1,362	1,429	1,496
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		97,985	18,222	109,271	39,685	107,983	107,983	66,593	58,826	51,375
ASSET REGISTER SUMMARY - PPE (WDV)	5	73,837	2,306,763	2,329,223	2,253,988	2,332,762	2,332,762	2,289,692	2,224,429	2,151,716
<i>Roads Infrastructure</i>		(29,987)	611,200	502,630	592,252	553,416	553,416	556,676	566,726	576,941
<i>Storm water Infrastructure</i>		(18,612)	36,840	34,309	18,164	11,520	11,520	8,914	8,571	8,571
<i>Electrical Infrastructure</i>		(2,362)	191,464	190,733	171,352	191,235	191,235	192,212	199,981	193,246
<i>Water Supply Infrastructure</i>		(47,330)	246,333	334,285	259,973	348,530	348,530	359,616	340,251	337,643
<i>Sanitation Infrastructure</i>		62,288	454,752	449,471	492,638	493,706	493,706	517,807	511,676	503,287
<i>Solid Waste Infrastructure</i>		112	14,625	12,533	(24,011)	(11,067)	(11,067)	(51,865)	(57,232)	(57,232)
<i>Rail Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Information and Communication Infrastructure</i>		3,350	–	72	250	72	72	72	72	72
Infrastructure		(32,541)	1,555,214	1,524,034	1,510,618	1,587,412	1,587,412	1,583,431	1,570,045	1,562,527
Community Assets		3,086	19,688	40,949	40,359	48,426	48,426	51,343	48,267	48,267
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	242,552	262,608	262,645	262,608	262,608	262,608	262,608	262,608
Other Assets		70,680	213,312	175,804	192,094	150,231	150,231	143,118	99,032	33,770
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		56	1,295	870	1,890	410	410	410	410	410
Computer Equipment		(7,839)	(21,057)	9,972	11,207	3,482	3,482	2,941	2,870	2,870
Furniture and Office Equipment		5,392	4,293	6,630	3,359	10,273	10,273	6,594	6,110	6,110

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Machinery and Equipment		4,182	5,747	6,757	6,318	3,694	3,694	3,058	2,961	2,961
Transport Assets		14,167	25,233	57,418	(9,221)	38,621	38,621	8,584	4,520	4,587
Land		16,654	260,486	244,180	234,719	227,605	227,605	227,605	227,605	227,605
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	73,837	2,306,763	2,329,223	2,253,988	2,332,762	2,332,762	2,289,692	2,224,429	2,151,716
EXPENDITURE OTHER ITEMS										
Depreciation	7	76,979	89,713	100,082	103,850	103,850	103,850	109,663	124,089	124,089
Repairs and Maintenance by Asset Class	3	60,289	68,513	46,751	49,696	51,721	51,721	61,432	66,291	69,029
Roads Infrastructure		25,495	32,760	11,132	11,019	14,204	14,204	14,206	14,396	14,593
Storm water Infrastructure		726	1,058	1,116	1,594	1,028	1,028	1,075	1,123	1,173
Electrical Infrastructure		9,820	8,824	5,906	7,950	7,950	7,950	10,827	11,314	11,824
Water Supply Infrastructure		2,957	8,766	9,189	6,262	7,121	7,121	7,442	7,777	8,126
Sanitation Infrastructure		3,208	2,567	2,518	4,425	4,365	4,365	8,969	11,957	12,950
Solid Waste Infrastructure		1,538	65	—	—	—	—	—	—	—
Rail Infrastructure		—	194	696	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	46	164	—	—	—	—	—	—
Infrastructure		43,744	54,281	30,721	31,250	34,669	34,669	42,518	46,567	48,667
Community Facilities		1,463	1,233	1,235	1,743	1,793	1,793	1,925	2,013	2,106
Sport and Recreation Facilities		2,899	2,116	1,905	1,750	1,490	1,490	1,413	1,478	1,546
Community Assets		4,362	3,349	3,140	3,493	3,283	3,283	3,338	3,492	3,652
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		1,966	2,547	3,063	4,530	3,870	3,870	3,768	3,868	3,943
Housing		—	—	—	—	—	—	—	—	—
Other Assets		1,966	2,547	3,063	4,530	3,870	3,870	3,768	3,868	3,943
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment		318	391	666	1,011	735	735	952	996	1,036
Transport Assets		9,899	7,946	9,161	9,412	9,164	9,164	10,856	11,369	11,731
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		137,268	158,226	146,833	153,546	155,571	155,571	171,095	190,380	193,118
Renewal and upgrading of Existing Assets as % of total capex		-60.5%	-160.6%	33.1%	81.1%	31.2%	31.2%	79.9%	45.2%	19.3%
Renewal and upgrading of Existing Assets as % of deprecn		-77.0%	-32.6%	36.2%	31.0%	32.4%	32.4%	48.5%	21.4%	8.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading and R&M as a % of PPE		1.0%	2.0%	4.0%	4.0%	4.0%	4.0%	5.0%	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

		-2019	-2020	-2021	-2022-O	-2022-A	-2022-F	-2023	-2024	-2025
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
<u>Water:</u>										
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	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		23,667,920	32,489,730	38,341,238	20,546,109	18,180,458	18,180,458	19,498,541	20,912,185	22,428,319
Sanitation (free minimum level service)		8,634,124	9,780,726	10,780,120	11,520,876	11,863,970	11,863,970	12,635,128	13,456,411	14,331,078
Electricity/other energy (50kwh per household per month)		3,966,664	4,485,953	5,308,769	6,977,325	4,308,895	4,308,895	4,955,229	5,430,931	6,114,142
Refuse (removed at least once a week)		16,275,478	2,878,538	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		23,668	32,490	38,341	20,546	18,180	18,180	19,499	20,912	22,428
Sanitation (free sanitation service to indigent households)		8,634	9,781	10,780	11,521	11,864	11,864	12,635	13,456	14,331
Electricity/other energy (50kwh per indigent household per month)		3,967	4,486	5,309	6,977	4,309	4,309	4,955	5,431	6,114
Refuse (removed once a week for indigent households)		16,275	2,879	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		52,544	49,635	54,430	39,044	34,353	34,353	37,089	39,800	42,874
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)		17,945	20,190	20,695	20,387	24,513	24,513	29,261	30,698	32,144
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		17,945	20,190	20,695	20,387	24,513	24,513	29,261	30,698	32,144

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 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		215,489	230,395	245,022	261,235	261,260	261,260	200,155	310,749	325,979	341,303
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		17,945	20,190	20,695	20,387	24,513	24,513	7,057	29,261	30,698	32,144
Net Property Rates		197,544	210,205	224,326	240,849	236,747	236,747	193,098	281,488	295,281	309,159
Service charges - Electricity	6										
Total Service charges - Electricity		250,028	286,402	332,668	378,781	354,510	354,510	207,476	407,687	446,825	503,035
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)		3,967	4,486	5,309	6,977	4,309	4,309	2,320	4,955	5,431	6,114
Net Service charges - Electricity		246,062	281,916	327,359	371,804	350,201	350,201	205,157	402,731	441,394	496,921
Service charges - Water	6										
Total Service charges - Water		97,437	113,473	121,466	109,908	106,760	106,760	88,135	118,001	126,556	135,731
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)		23,668	32,490	38,341	20,546	18,180	18,180	26,666	19,499	20,912	22,428
Net Service charges - Water		73,769	80,983	83,125	89,362	88,580	88,580	61,469	98,502	105,643	113,303
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		58,585	62,127	67,185	74,317	71,314	71,314	48,200	75,950	80,886	86,144
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation service to indigent households)		8,634	9,781	10,780	11,521	11,864	11,864	7,967	12,635	13,456	14,331
Net Service charges - Waste Water Management		49,951	52,346	56,405	62,796	59,450	59,450	40,233	63,314	67,430	71,813
Service charges - Waste Management	6										
Total refuse removal revenue		50,181	39,520	40,292	46,879	46,388	46,388	30,922	49,403	52,614	56,034
Total landfill revenue		17,446	17,332	14,594	15,979	15,881	15,881	10,928	16,993	18,183	19,455
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)		16,275	2,879	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		51,351	53,974	54,886	62,858	62,269	62,269	41,851	66,396	70,797	75,490

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	182,067	195,287	206,450	259,533	256,729	256,729	145,717	292,055	305,489	319,542
Pension and UIF Contributions		30,219	32,044	32,213	35,016	35,012	35,012	22,200	37,650	39,382	41,194
Medical Aid Contributions		15,800	16,850	16,688	17,521	17,521	17,521	11,536	18,941	19,813	20,754
Overtime		27,334	23,381	17,266	20,000	19,422	19,422	13,087	20,282	21,215	22,191
Performance Bonus		13,900	15,592	14,644	17,343	18,755	18,755	14,420	20,106	21,031	21,999
Motor Vehicle Allowance		9,390	10,343	10,762	12,740	12,397	12,397	7,234	13,644	14,272	14,929
Cellphone Allowance		6	10	102	63	63	63	22	67	70	73
Housing Allowances		857	900	782	1,031	1,051	1,051	478	1,254	1,312	1,372
Other benefits and allowances		15,503	15,724	16,391	16,714	16,779	16,779	13,251	18,052	18,882	19,751
Payments in lieu of leave		1,221	4,252	5,631	6,100	6,100	6,100	3,062	6,533	6,834	7,148
Long service awards		761	1,954	2,174	1,275	1,276	1,276	794	5,050	1,430	1,496
Post-retirement benefit obligations	4	(4,547)	16,397	10,464	–	17,124	17,124	–	17,205	1,889	1,975
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		1,199	2,602	5,950	3,983	7,151	7,151	4,531	7,573	7,921	8,286
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	293,708	335,334	339,519	391,318	409,379	409,379	236,330	458,412	459,540	480,708
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	293,708	335,334	339,519	391,318	409,379	409,379	236,330	458,412	459,540	480,708

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
<u>Depreciation and amortisation</u>											
Depreciation of Property, Plant & Equipment	10	76,817	89,713	91,124	103,295	103,295	103,295	68,863	109,077	123,425	123,425
Lease amortisation		–	–	–	555	555	555	370	586	663	663
Capital asset impairment		162	–	8,958	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE		–	–	–	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	76,979	89,713	100,082	103,850	103,850	103,850	69,233	109,663	124,089	124,089
<u>Bulk purchases - electricity</u>											
Electricity Bulk Purchases	1	231,512	254,058	295,222	325,900	325,900	325,900	201,163	365,780	412,234	476,873
Total bulk purchases		231,512	254,058	295,222	325,900	325,900	325,900	201,163	365,780	412,234	476,873
<u>Transfers and grants</u>											
Cash transfers and grants	1	250	761	458	400	400	400	–	700	728	756
Non-cash transfers and grants		–	–	–	–	325	325	325	340	356	372
Total transfers and grants		250	761	458	400	725	725	325	1,040	1,084	1,129
<u>Contracted services</u>											
<i>Outsourced Services</i>	1	16,012	28,832	33,798	31,620	98,616	98,616	18,098	34,525	28,905	29,110
<i>Consultants and Professional Services</i>		12,342	8,534	9,385	28,212			11,809	31,578	30,258	31,292
<i>Contractors</i>		42,507	58,420	31,856	33,543			13,463	42,612	46,572	48,396
sub-total		70,860	95,785	75,039	93,375	98,616	98,616	43,370	108,715	105,735	108,799
<u>Operational Costs</u>											
Collection costs	3	4,456	5,533	5,243	5,500			2,622	5,340	5,560	5,824
Contributions to 'other' provisions		(931)	413	476	150			–	523	547	572
Audit fees		4,997	4,320	4,394	4,500			3,787	4,500	4,500	4,500
<i>Other Operational Costs</i>											
<i>Operating Leases</i>	1	6,700	6,551	5,789	21,979			4,588	7,092	7,246	3,436
<i>Operational Cost</i>		65,298	74,201	73,409	85,855	92,665	92,665	38,945	79,656	82,428	85,428
<i>Statutory Payments other than Income Taxes</i>		–	–	–	–	–	–	–	–	–	–
<i>Discontinued Operations</i>		–	–	–	–	–	–	–	–	–	–
Total Operational Costs	1	80,520	91,018	89,311	117,984	92,665	92,665	49,942	97,112	100,281	99,761
Repairs and Maintenance by Expenditure Item	8										
Employee related costs	9	–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		18,539	9,540	13,136	17,120	17,011	17,011	10,571	17,992	18,831	19,684
Contracted Services		39,156	51,465	27,674	30,241	30,477	30,477	12,478	39,132	42,958	44,642
Other Expenditure		2,594	7,508	5,940	2,335	4,133	4,133	490	4,308	4,501	4,703
Total Repairs and Maintenance Expenditure	9	60,289	68,513	46,751	49,696	51,621	51,621	23,539	61,432	66,291	69,029

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Inventory Consumed											
Inventory Consumed - Water		(70)	(128)	(162)	(162)	(162)	(162)	(3,213)	(799)	(799)	(799)
Inventory Consumed - Other		(149,609)	(2,879,356)	(2,950,986)	(2,985,773)	(3,103,778)	(3,103,778)	(46,210)	(3,169,830)	(3,118,922)	(3,046,208)
Total Inventory Consumed & Other Material		(149,679)	(2,879,484)	(2,951,147)	(2,985,935)	(3,103,939)	(3,103,939)	(49,423)	(3,170,629)	(3,119,720)	(3,047,007)

check	60,289	68,513	46,751	49,696	51,621	51,621	61,432	66,291	69,029
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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	Ref	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
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	402,731	-	-	-	-	-	-	-	-	-	-	402,731
Service charges - Water		-	-	-	-	98,502	-	-	-	-	-	-	-	-	-	-	98,502
Service charges - Waste Water Management		-	-	-	-	63,314	-	-	-	-	-	-	-	-	-	-	63,314
Service charges - Waste Management		-	-	-	66,396	-	-	-	-	-	-	-	-	-	-	-	66,396
Sale of Goods and Rendering of Services		-	1,110	435	493	-	5,753	-	-	-	-	-	-	-	-	-	7,790
Agency services		-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	230	-	5,666	12,699	-	-	-	-	-	-	-	-	-	-	18,595
Interest earned from Current and Non Current Assets		-	4,598	-	-	-	-	-	-	-	-	-	-	-	-	-	4,598
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	2,439	855	-	-	-	-	-	-	-	-	-	-	3,295
Licence and permits		-	-	-	3,021	-	-	-	-	-	-	-	-	-	-	-	3,021
Operational Revenue		-	1,414	760	-	-	-	-	-	-	-	-	-	-	-	-	2,174
Non-Exchange Revenue																	
Property rates		-	281,488	-	-	-	-	-	-	-	-	-	-	-	-	-	281,488
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	9,872	-	462	-	-	-	-	-	-	-	-	-	10,334
Licences or permits		-	-	-	10,668	-	-	-	-	-	-	-	-	-	-	-	10,668
Transfer and subsidies - Operational		-	118,652	-	26,890	45,341	-	-	-	-	-	-	-	-	-	-	190,883
Interest		-	3,244	-	-	-	-	-	-	-	-	-	-	-	-	-	3,244
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	410,736	1,194	126,445	623,443	6,215	-	-	-	-	-	-	-	-	-	1,168,034
Expenditure																	
Employee related costs		26,072	60,286	50,828	171,709	122,141	27,377	-	-	-	-	-	-	-	-	-	458,412
Remuneration of councilors		15,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,384
Bulk purchases - electricity		-	-	-	-	365,780	-	-	-	-	-	-	-	-	-	-	365,780
Inventory consumed		2,162	1,116	801	17,402	77,727	576	-	-	-	-	-	-	-	-	-	99,585
Debt impairment		-	11,035	-	2,155	22,667	-	-	-	-	-	-	-	-	-	-	35,858
Depreciation and amortisation		401	2,086	1,111	6,820	98,660	586	-	-	-	-	-	-	-	-	-	109,663
Interest		-	2,090	-	-	-	-	-	-	-	-	-	-	-	-	-	2,090
Contracted services		9,706	18,960	3,390	29,106	38,223	9,163	-	-	-	-	-	-	-	-	-	108,547
Transfers and subsidies		-	-	-	340	-	700	-	-	-	-	-	-	-	-	-	1,040
Irrecoverable debts written off		-	2,120	-	-	1,174	4,012	-	-	-	-	-	-	-	-	-	7,305
Operational costs		20,085	22,815	11,270	18,113	21,859	2,633	-	-	-	-	-	-	-	-	-	96,776
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		73,810	120,507	67,199	246,820	751,069	41,056	-	-	-	-	-	-	-	-	-	1,300,441
Surplus/(Deficit)		(73,810)	290,230	(66,005)	(120,375)	(127,625)	(34,821)	-	-	-	-	-	-	-	-	-	(132,407)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	74,199	-	-	-	-	-	-	-	-	-	-	75,561
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax		(73,810)	290,230	(66,005)	(119,912)	(53,427)	(34,821)	-	-	-	-	-	-	-	-	-	(56,846)

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		4,437	47,499	53,442	89,539	71,959	71,959	(13,087)	98,906	129,412	163,761
Water		11,719	83,027	108,431	65,824	87,375	87,375	21,485	92,234	99,687	107,693
Waste		8,481	57,090	71,667	65,577	74,085	74,085	8,890	77,832	83,022	88,558
Waste Water		6,558	35,843	45,727	43,153	48,217	48,217	7,875	51,900	56,733	61,883
Other trade receivables from exchange transactions		1,074	10,234	12,490	18,883	10,740	10,740	(10,031)	10,971	11,212	11,465
Gross: Trade and other receivables from exchange transactions		32,269	233,692	291,758	282,976	292,377	292,377	15,132	331,842	380,065	433,360
Less: Impairment for debt		(17,614)	(167,333)	(240,975)	(234,046)	(244,504)	(244,504)	1	(275,005)	(313,497)	(356,043)
Impairment for Electricity		(4,914)	(15,330)	(28,260)	(57,306)	(36,716)	(36,716)	–	(58,085)	(82,478)	(109,945)
Impairment for Water		(6,701)	(66,257)	(93,141)	(76,539)	(89,428)	(89,428)	–	(93,047)	(99,166)	(105,735)
Impairment for Waste		(2,970)	(50,431)	(70,294)	(57,700)	(69,897)	(69,897)	–	(72,650)	(76,779)	(81,185)
Impairment for Waste Water		(3,031)	(29,921)	(42,560)	(37,107)	(42,239)	(42,239)	–	(45,000)	(48,851)	(52,955)
Impairment for other trade receivalbes from exchange transactions		–	(5,395)	(6,720)	(5,395)	(6,224)	(6,224)	1	(6,224)	(6,224)	(6,224)
Total net Trade and other receivables from Exchange Transactions		14,654	66,360	50,783	48,929	47,873	47,873	15,133	56,837	66,568	77,317
Receivables from non-exchange transactions											
Property rates		7,765	47,426	50,368	34,746	60,008	60,008	3,178	31,440	36,102	40,962
Less: Impairment of Property rates		(5,852)	(24,907)	(47,934)	(12,129)	(43,532)	(43,532)	–	(11,035)	(11,576)	(12,120)
Net Property rates		1,914	22,519	2,435	22,617	16,476	16,476	3,178	20,405	24,527	28,842
Other receivables from non-exchange transactions		(20,712)	32,228	36,197	32,228	3,608	3,608	(16)	4,332	4,332	4,332
Impairment for other receivalbes from non-exchange transactions		16,740	(30,754)	(32,052)	(30,754)	538	538	–	538	538	538
Net other receivables from non-exchange transactions		(3,972)	1,474	4,145	1,474	4,145	4,145	(16)	4,869	4,869	4,869
Total net Receivables from non-exchange transactions		(2,058)	23,992	6,580	24,091	20,621	20,621	3,163	25,274	29,396	33,711
Inventory											
Water											
Opening Balance		–	70	128	162	162	162	162	799	799	799
System Input Volume		70	45,662	59,245	38,556	42,556	42,556	27,131	42,386	46,201	50,359
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		70	45,662	59,245	38,556	42,556	42,556	27,131	42,386	46,201	50,359
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	(45,604)	(59,211)	(38,556)	(42,556)	(42,556)	(24,080)	(42,386)	(46,201)	(50,359)
Billed Authorised Consumption		–	(45,604)	(59,211)	(38,556)	(42,556)	(42,556)	(24,080)	(42,386)	(46,201)	(50,359)
Billed Metered Consumption		–	(45,604)	(59,211)	(38,556)	(42,556)	(42,556)	(24,080)	(42,386)	(46,201)	(50,359)
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	(45,604)	(59,211)	(38,556)	(42,556)	(42,556)	(24,080)	(42,386)	(46,201)	(50,359)
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 Customer		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		70	128	162	162	162	162	3,213	799	799	799
Agricultural											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	1,513	1,631	1,631	26	4,397	4,565	4,733
Issues	7	–	–	–	–	–	–	–	(4,397)	(4,565)	(4,735)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		–	–	–	1,513	1,631	1,631	26	–	–	(1)
Zero Rated											

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
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		-	361	3,193	7,639	7,639	7,639	7,639	16,311	16,311	16,311
Acquisitions		10,973	13,299	16,574	22,102	23,809	23,809	13,450	25,292	26,270	26,295
Issues	7	(10,608)	(10,587)	(12,130)	(23,615)	(25,735)	(25,735)	(11,341)	(25,292)	(26,270)	(26,295)
Adjustments	8	(3)	119	1	-	-	-	(6)	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		361	3,193	7,639	6,126	5,713	5,713	9,743	16,311	16,311	16,311
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		432	3,321	7,800	7,800	7,506	7,506	12,981	17,110	17,110	17,109
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		149,609	2,879,356	2,950,986	2,985,773	3,103,778	3,103,778	46,210	3,169,830	3,118,922	3,046,208
Leases recognised as PPE		-	5,075	35,580	5,075	5,075	5,075	-	5,075	5,075	5,075
Less: Accumulated depreciation		(75,828)	(821,516)	(920,821)	(1,001,396)	(1,039,109)	(1,039,109)	(68,605)	(1,148,231)	(1,162,586)	(1,162,586)
Total Property, plant and equipment (PPE)	2	73,781	2,062,916	2,065,745	1,989,453	2,069,744	2,069,744	(22,395)	2,026,674	1,961,411	1,888,698
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		541	6,747	7,464	-	12,169	12,169	(8,088)	9,484	564	-
Total Current liabilities - Financial liabilities		541	6,747	7,464	-	12,169	12,169	(8,088)	9,484	564	-
Trade and other payables											
Trade and other payables from exchange transactions		55,725	88,885	106,957	95,168	77,056	77,056	(26,665)	87,411	96,336	96,336
Other trade payables from exchange transactions		18,392	87,069	77,935	(300)	-	-	2,135	(0)	(0)	(0)
Trade payables from Non-exchange transactions: Unspent contracts		(4,254)	751	0	751	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Other		(72,029)	6,199	(0)	236	-	-	45,780	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	(2,166)	182,904	184,892	95,855	77,056	77,056	21,250	87,411	96,336	96,336
Non current liabilities - Financial liabilities											
Borrowing	4	(8,962)	0	22,813	-	16,043	16,043	4,872	8,637	-	-
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		(8,962)	0	22,813	-	16,043	16,043	4,872	8,637	-	-
Provisions											
Retirement benefits		(7,909)	86,613	92,167	92,212	123,003	123,003	-	126,686	126,686	126,686
Refuse landfill site rehabilitation		18,640	74,162	106,092	-	-	-	-	-	-	-
Other		(695)	15,184	16,583	-	-	-	-	-	-	-
Total Provisions		10,036	175,959	214,842	92,212	123,003	123,003	-	126,686	126,686	126,686

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		-	2,210,333	2,190,837	2,115,918	2,110,192	2,110,192	-	2,081,569	2,024,104	1,981,574
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	2,210,333	2,190,837	2,115,918	2,110,192	2,110,192	-	2,081,569	2,024,104	1,981,574
Surplus/(Deficit)		3	(1,037)	717	(75,214)	(28,623)	(28,623)	(1,790)	(57,466)	(50,603)	(50,460)
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(473)	22,346	(50,404)	-	-	-	-	-	8,074	-
Accumulated Surplus/(Deficit)	1	(471)	2,231,641	2,141,149	2,040,704	2,081,569	2,081,569	(1,790)	2,024,104	1,981,574	1,931,114
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(471)	2,231,641	2,141,149	2,040,704	2,081,569	2,081,569	(1,790)	2,024,104	1,981,574	1,931,114
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 Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
		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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	8.5%	9.1%	9.2%	8.9%	9.8%	9.8%	10.3%	9.2%	9.7%	8.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	12.7%	13.3%	12.9%	12.8%	14.2%	14.2%	12.2%	13.5%	13.9%	11.8%
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%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	(17.9)	1.2	0.9	0.9	0.9	0.9	9.5	0.9	1.0	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	(17.9)	1.2	0.9	0.9	0.9	0.9	9.5	0.9	1.0	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	(22.7)	0.5	0.3	0.4	0.4	0.4	9.4	0.4	0.4	0.5
<u>Revenue Management</u>											
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)		0.2%	136.0%	137.5%	148.4%	150.3%	150.3%	0.0%	151.4%	150.0%	147.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	-0.2%	4.1%	2.4%	3.5%	3.6%	3.5%	1.1%	3.6%	3.7%	3.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		8.9%	4.9%	5.6%	1749.8%	902.1%	902.1%	0.0%	3606.3%	1945.9%	690.0%

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase										
	Water treatment works										
Water Volumes :System input	Natural sources										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)											
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.6%	37.8%	33.9%	37.2%	38.8%	38.8%	31.1%	39.2%	36.6%	35.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.2%	39.2%	35.2%	38.5%	40.1%	40.1%		40.6%	37.9%	36.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.5%	7.7%	4.7%	4.7%	4.9%	4.9%		5.3%	5.3%	5.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.6%	10.1%	10.0%	13.9%	12.9%	12.9%	9.1%	12.5%	13.0%	12.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.8	0.8	276.3	53.3	53.3	53.3	38.6	62.0	171.0	187.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-0.4%	7.7%	4.4%	6.1%	6.6%	6.5%	2.3%	6.6%	6.7%	6.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.4	24.1	24.0	0.1	0.1	0.1	–	0.0	0.0	0.1

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure		66,152	74,824	79,529	87,588	88,948	88,948	53,003	98,995	104,619	113,254
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		106,811	(23,166)	58,502	8,398	26,783	26,783	16,067	710	710	711
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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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%	0.0%
Interest rate - borrowing					0.0%	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%	0.0%
Remuneration increases					0.0%	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%	0.0%
Consumption growth (water)					0.0%	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%	0.0%
Rental of facilities & equipment					0.0%	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%	0.0%
Interest - debtors					0.0%	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%	0.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		-2019	-2020	-2021	-2022-O	-2022-A	-2022-F	-2023	-2024	-2025
			2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		<u>Water:</u>									
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		<u>Energy:</u>									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		<u>Refuse:</u>									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-

	Total number of households	-	-	-	-	-	-	-	-
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Municipal in-house services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Municipal entity services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided			2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Electricity	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	3,966,664	4,485,953	5,308,769	6,977,325	4,308,895	4,308,895	4,955,229	5,430,931	6,114,142
		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.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	23,667,920	32,489,730	38,341,238	20,546,109	18,180,458	18,180,458	19,498,541	20,912,185	22,428,319
		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.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	8,634,124	9,780,726	10,780,120	11,520,876	11,863,970	11,863,970	12,635,128	13,456,411	14,331,078
		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.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	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 $\leq$ 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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	625,130	1,802,450	1,912,362	5,439	8,542	8,542	–	2,424	4,951	13,961
Cash + investments at the yr end less applications - R'000	18(1)b	2	(47,908)	(205,070)	(262,879)	18,910	9,282	9,282	70,060	3,878	9,054	30,745
Cash year end/monthly employee/supplier payments	18(1)b	3	9.4	24.1	24.0	0.1	0.1	0.1	–	0.0	0.0	0.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.8%	3.8%	4.9%	(9.7%)	(6.0%)	(38.0%)	8.4%	1.5%	2.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	37.2%	32.8%	44.4%	45.6%	45.6%	0.0%	41.5%	42.0%	42.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.8%	10.5%	12.5%	9.0%	11.1%	11.1%	10.3%	10.9%	10.8%	10.5%
Capital payments % of capital expenditure	18(1)c;19	8	3.7%	(189.6%)	28.0%	100.0%	90.6%	90.6%	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.	(2348.8%)	(35.4%)	55.1%	2.9%	(0.9%)	(77.7%)	12.3%	9.7%	9.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	4.5%	(216.7%)	1.3%	2.3%	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Supporting indicators												
% incr <i>total service charges (incl prop rates)</i>	18(1)a			9.8%	9.8%	10.9%	(3.7%)	0.0%	(32.0%)	14.4%	7.5%	8.8%
% incr Property Tax	18(1)a			6.4%	6.7%	7.4%	(1.7%)	0.0%	(18.4%)	18.9%	4.9%	4.7%
% incr Service charges - Water	18(1)a			14.6%	16.1%	13.6%	(5.8%)	0.0%	(41.4%)	15.0%	9.6%	12.6%
% incr Service charges - Waste Water Management	18(1)a			9.8%	2.6%	7.5%	(0.9%)	0.0%	(30.6%)	11.2%	7.3%	7.2%
% incr Service charges - Waste Management	18(1)a			4.8%	7.8%	11.3%	(5.3%)	0.0%	(32.3%)	6.5%	6.5%	6.5%
#REF!	18(1)a			5.1%	1.7%	14.5%	(0.9%)	0.0%	(32.8%)	6.6%	6.6%	6.6%
% incr in Sale of Goods and Rendering of Services	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		618,676	679,423	746,101	827,668	797,247	797,247	541,807	912,432	980,545	1,066,685
Service charges			618,676	679,423	746,101	827,668	797,247	797,247	541,807	912,432	980,545	1,066,685
Property rates			197,544	210,205	224,326	240,849	236,747	236,747	193,098	281,488	295,281	309,159
Service charges - electricity revenue			246,062	281,916	327,359	371,804	350,201	350,201	205,157	402,731	441,394	496,921
Service charges - water revenue			73,769	80,983	83,125	89,362	88,580	88,580	61,469	98,502	105,643	113,303
Service charges - sanitation revenue			49,951	52,346	56,405	62,796	59,450	59,450	40,233	63,314	67,430	71,813
Service charges - refuse removal			51,351	53,974	54,886	62,858	62,269	62,269	41,851	66,396	70,797	75,490
Service charges - other												
Interest			–	–	2,560	5,352	5,352	5,352	672	1,000	1,049	1,098
Capital expenditure excluding capital grant funding			106,811	(23,166)	58,502	8,398	26,783	26,783	16,067	710	710	711
Cash receipts from ratepayers	18(1)a		732	683,071	751,620	940,372	957,393	957,393	–	1,034,251	1,108,805	1,203,111
Ratepayer & Other revenue	18(1)a		1,694,198	1,836,223	2,288,632	2,118,225	2,101,536	2,101,536	1,619,305	2,493,906	2,639,507	2,803,619
Change in consumer debtors (current and non-current)		N/A		77,898	(32,989)	15,657	(4,526)	–	(50,923)	63,816	13,853	15,064
Operating and Capital Grant Revenue	18(1)a		261,035	213,768	214,531	213,654	271,054	271,054	200,373	266,444	273,073	281,231
Capital expenditure - total	20(1)(vi)		97,985	18,222	109,271	39,685	107,983	107,983	43,734	66,593	58,826	51,375
Capital expenditure - renewal	20(1)(vi)		4,407	(39,495)	1,391	907	335	335		–	–	–
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										186,552	202,012	218,636
DoRA capital grants total MFY										74,199	65,189	56,543
Provincial operating grants										2,050	2,050	2,050
Provincial capital grants										–	–	–
District Municipality grants										3,643	3,822	4,002
Total gazetted/advised national, provincial and district grants										266,444	273,073	281,231
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										180,506	198,345	214,749
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]										2,458	-	-
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	1,858
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]										1,868	1,947	2,029
Water Services Infrastructure Grant										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Smart Connect Grant										-	-	-
Urban Settlement Development Grant										-	-	-
WiFi Grant [Department of Telecommunications and Postal Services										-	-	-
Street Lighting										-	-	-
Traditional Leaders - Imbizon										-	-	-
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										-	-	-
										186,552	202,012	218,636

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										4,700	13,200	11,000
Municipal Infrastructure Grant [Schedule 5B]										35,499	36,989	38,543
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]										30,000	10,000	7,000
WIFI Connectivity										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										-	-	-
Aquaponic Project										-	-	-
Restitution 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										-	-	-
										74,199	65,189	56,543

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Trend												
Change in consumer debtors (current and non-current)			51,309	77,898	(32,989)	15,657	(4,526)	–	(50,923)	63,816	13,853	15,064
Total Operating Revenue			–	–	–	–	–	–	–	–	–	–
Total Operating Expenditure			–	–	–	–	–	–	–	–	–	–
Operating Performance Surplus/(Deficit)			–	–	–	–	–	–	–	–	–	–
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expenditure												
% Increase in Total Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Employee Costs				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					0	0				0		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Asset Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			–	–	–	–	–	–	–	–	–	–
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Coverage Ratio			–	–	–	–	–	–	–	–	–	–
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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)			–	–	–	–	–	–	–	–	–	–
Free Services												

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) Budgeted Operating Statement			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) Considering Reserves and Cash Backing			-	-	-	-	-	-	-	-	-	-
MTREF Funded (1) / Unfunded (0)		15	1	1	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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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)	5									
Differential rates used? (Y/N)										
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rate revenue:										
Rate revenue budget (R '000)	6	206,999	221,456	235,744	251,478	251,502	251,502	310,749	325,979	341,303
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7	8,490	8,939	9,278	9,758	9,758	9,758	–	–	–
Rebates, exemptions - indigent (R'000)		2,490	2,619	2,754	2,897	6,999	6,999	8,361	8,771	9,183
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	125	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		15,455	17,445	17,941	17,490	17,514	17,514	20,900	21,927	22,961
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		17,945	20,190	20,695	20,387	24,513	24,513	29,261	30,698	32,144

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 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)		2,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,897
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		17,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,339
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		20,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,237

References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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 2023/24																							
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)		8,361	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,361
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		20,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,714
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		29,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,075

References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates <i>(rate in the Rand)</i>	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 <i>(Rands)</i>									
Residential properties									
R15 000 threshold 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/fix fee <i>(Rands/month)</i>			-	-	-	-	-	-	-
Service point - vacant land <i>(Rands/month)</i>			-	-	-	-	-	-	-
Water usage - flat rate tariff <i>(c/kl)</i>			-	-	-	-	-	-	-
Water usage - life line tariff			-	-	-	-	-	-	-
Water usage - Block 1 <i>(c/kl)</i>			-	-	-	-	-	-	-
Water usage - Block 2 <i>(c/kl)</i>			-	-	-	-	-	-	-
Water usage - Block 3 <i>(c/kl)</i>			-	-	-	-	-	-	-
Water usage - Block 4 <i>(c/kl)</i>			-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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

[illegible]

[illegible]

EC108 Kouga - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent											
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		(78,332)	40,490	9,803	987	9,803	9,803	4,850	969	969
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	(78,332)	40,490	9,803	987	9,803	9,803	4,850	969	969
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		(78,332)	40,490	9,803	987	9,803	9,803	4,850	969	969
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		(78,332)	40,490	9,803	987	9,803	9,803	4,850	969	969
Consolidated total:		(156,664)	80,980	19,606	1,974	19,606	19,606	9,699	1,938	1,938

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	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Annuity and Bullet Loans		(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		(646)	(0)	22,813	-	16,043	16,043	8,637	-	-
Municipality sub-total	1	(9,608)	(0)	22,813	-	16,043	16,043	8,637	-	-
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	(9,608)	(0)	22,813	-	16,043	16,043	8,637	-	-

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		124,938	157,046	145,494	163,292	163,292	163,292	180,506	198,345	214,749
Operational Revenue:General Revenue:Equitable Share		124,938	157,046	143,774	163,292	163,292	163,292	180,506	198,345	214,749
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]		-	-	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		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
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 - Imbizon		-	-	-	-	-	-	-	-	-
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:		5,423	-	13,276	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		300	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		5,123	-	13,276	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>All Grants</i>		-	-	-	-	-	-	-	-	-
Other Grant Providers:		-	-	-	-	-	-	-	-	-
<i>Departmental Agencies and Accounts</i>		-	-	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-profit Institutions</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	130,361	157,046	158,770	163,292	163,292	163,292	180,506	198,345	214,749
Capital Transfers and Grants										
National Government:		10,000	-	12,500	-	-	-	-	-	-
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]		10,000	-	-	-	-	-	-	-	-
WIFI Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restitution Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	12,500	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		(4,254)	-	(13,512)	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		(4,254)	-	(13,512)	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>All Grants</i>		-	-	-	-	-	-	-	-	-
Other Grant Providers:		-	-	-	-	-	-	-	-	-
<i>Departmental Agencies and Accounts</i>		-	-	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
<i>Transfer from Operational Revenue</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	5,746	-	(1,012)	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		136,107	157,046	157,758	163,292	163,292	163,292	180,506	198,345	214,749

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		58,976	123,656	133,828	103,289	104,312	104,312	117,568	120,523	125,878
Operational Revenue:General Revenue:Equitable Share		56,297	115,245	130,441	98,725	99,744	99,744	110,559	115,763	120,899
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]		1,000	6,952	1,694	1,175	1,175	1,175	2,458	-	-
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]		1,647	1,425	1,015	1,590	1,594	1,594	1,141	1,194	1,249
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]		31	34	678	1,799	1,799	1,799	3,410	3,567	3,731
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 - Imbizon		-	-	-	-	-	-	-	-	-
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	7,007	7,007	2,257	2,361	2,470
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		56	-	-	6,978	7,007	7,007	2,257	2,361	2,470
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:		-	961	2,784	3,101	3,153	3,153	3,378	3,536	3,699
All Grants		-	961	2,784	3,101	3,153	3,153	3,378	3,536	3,699
Other Grant Providers:		-	500	956	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	219	-	-	-	-	-	-
Foreign Government and International Organisations		-	39	169	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	200	208	-	-	-	-	-	-
Public Corporations		-	261	360	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		59,032	125,117	137,568	113,368	114,471	114,471	123,203	126,421	132,047
Capital expenditure of Transfers and Grants										
National Government:		(6,544)	37,287	50,053	29,649	79,562	79,562	64,521	56,686	49,168

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2,387	1,269	5,702	—	—	—	4,087	11,478	9,565
Municipal Infrastructure Grant [Schedule 5B]		19,436	28,848	33,481	29,649	29,649	29,649	30,868	32,165	33,516
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]		(28,367)	7,170	—	—	49,913	49,913	26,087	8,696	6,087
WIFI Connectivity		—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		—	—	—	—	—	—	—	—	—
Aquaponic Project		—	—	—	—	—	—	—	—	—
Restitution Settlement		—	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant [Schedule 5B]		—	—	—	—	—	—	—	—	—
Restructuring Seed Funding		—	—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	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:		(429)	5,713	1,600	1,638	1,638	1,638	1,362	1,429	1,496
<i>All Grants</i>		(429)	5,713	1,600	1,638	1,638	1,638	1,362	1,429	1,496
Other Grant Providers:		—	—	—	—	—	—	—	—	—
<i>Departmental Agencies and Accounts</i>		—	—	—	—	—	—	—	—	—
<i>Foreign Government and International Organisations</i>		—	—	—	—	—	—	—	—	—
<i>Households</i>		—	—	—	—	—	—	—	—	—
<i>Non-Profit Institutions</i>		—	—	—	—	—	—	—	—	—
<i>Private Enterprises</i>		—	—	—	—	—	—	—	—	—
<i>Public Corporations</i>		—	—	—	—	—	—	—	—	—
<i>Higher Educational Institutions</i>		—	—	—	—	—	—	—	—	—
<i>Parent Municipality / Entity</i>		—	—	—	—	—	—	—	—	—
<i>Transfer from Operational Revenue</i>		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		(6,973)	43,000	51,653	31,287	81,200	81,200	65,883	58,115	50,664
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		52,058	168,117	189,221	144,655	195,672	195,672	189,086	184,536	182,712

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	(14,381)	40	40	–	–	–	–	–
Current year receipts		(1,770)	(4,133)	(4,814)	–	–	–	–	–	–
Conditions met - transferred to revenue		(1,770)	(18,514)	(4,774)	40	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(5,423)	–	(13,276)	–	–	–	–	–	–
Conditions met - transferred to revenue		(11,719)	–	(13,276)	–	–	–	–	–	–
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		(13,489)	(18,514)	(18,050)	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)	(40)	–	–	–	–	–
Current year receipts		(55,198)	(34,811)	(52,042)	–	–	–	–	–	–
Conditions met - transferred to revenue		(55,198)	(57,757)	(58,045)	(40)	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	10,400	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	(236)	(987)	(987)	–	–	–	–	–
Current year receipts		–	–	13,512	–	–	–	–	–	–
Conditions met - transferred to revenue		–	(236)	12,525	(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		(55,198)	(57,993)	(45,520)	(1,027)	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	10,400	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		(68,687)	(76,507)	(63,570)	(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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
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	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		250	561	250	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Operational		-	200	208	400	400	400	-	700	728	756
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	200	208	400	400	400	-	700	728	756
TOTAL CASH TRANSFERS AND GRANTS	6	250	761	458	400	400	400	-	700	728	756

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
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	-	-	-	-	325	325	325	340	356	372
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	325	325	325	340	356	372
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	325	325	325	340	356	372
TOTAL TRANSFERS AND GRANTS	6	250	761	458	400	725	725	325	1,040	1,084	1,129

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		8,695	8,637	9,004	9,584	9,584	9,584	10,264	10,737	11,230
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2,900	2,879	3,204	3,232	3,232	3,232	3,462	3,621	3,788
Cellphone Allowance		1,280	1,265	1,187	1,548	1,548	1,548	1,658	1,734	1,814
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		12,876	12,780	13,395	14,364	14,364	14,364	15,384	16,092	16,832
% increase	4		(0.7%)	4.8%	7.2%	-	-	7.1%	4.6%	4.6%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		5,573	7,457	6,126	7,282	6,742	6,742	7,799	8,157	8,533
Pension and UIF Contributions		43	126	70	111	111	111	119	124	130
Medical Aid Contributions		17	38	35	50	50	50	53	56	58
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		512	612	157	23	1,436	1,436	1,529	1,599	1,673
Motor Vehicle Allowance		640	640	796	1,965	1,842	1,842	2,105	2,202	2,303
Cellphone Allowance	3	6	10	10	10	10	10	10	11	11
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	45	55	1	4	4	4	5	5	5
Payments in lieu of leave		4	440	4,529	4,500	4,500	4,500	4,820	5,041	5,273
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,840	9,378	11,723	13,945	14,695	14,695	16,439	17,195	17,986
% increase	4		37.1%	25.0%	19.0%	5.4%	-	11.9%	4.6%	4.6%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		177,692	190,431	206,274	256,235	257,138	257,138	291,829	305,253	319,295
Pension and UIF Contributions		30,176	31,918	32,144	34,906	34,901	34,901	37,531	39,258	41,064
Medical Aid Contributions		15,782	16,812	16,653	17,471	17,471	17,471	18,888	19,757	20,695
Overtime		27,334	23,381	17,266	20,000	19,422	19,422	20,282	21,215	22,191
Performance Bonus		13,388	14,980	14,487	17,319	17,319	17,319	18,578	19,432	20,326
Motor Vehicle Allowance	3	8,750	9,703	9,966	10,774	10,554	10,554	11,539	12,070	12,625
Cellphone Allowance	3	-	-	92	53	53	53	57	59	62
Housing Allowances	3	857	900	782	1,031	1,051	1,051	1,254	1,312	1,372
Other benefits and allowances	3	15,458	15,669	16,391	16,710	16,775	16,775	18,047	18,877	19,746
Payments in lieu of leave		1,217	3,812	975	1,600	1,600	1,600	1,714	1,792	1,875
Long service awards		761	1,954	2,174	1,275	1,276	1,276	5,050	1,430	1,496
Post-retirement benefit obligations	6	(4,547)	16,397	10,464	-	17,124	17,124	17,205	1,889	1,975
Sub Total - Other Municipal Staff		286,868	325,956	327,668	377,374	394,684	394,684	441,974	442,345	462,722
% increase	4		13.6%	0.5%	15.2%	4.6%	-	12.0%	0.1%	4.6%
Total Parent Municipality		306,584	348,114	352,786	405,683	423,743	423,743	473,797	475,632	497,541
			13.5%	1.3%	15.0%	4.5%	-	11.8%	0.4%	4.6%
<u>Board Members of Entities</u>										
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		-	-	-	-	-	-	-	-
<u>Senior Managers of Entities</u>										
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Payments in lieu of leave	6	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages	3	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3	-	-	-	-	-	-	-	-
Housing Allowances		3	-	-	-	-	-	-	-	-
Other benefits and allowances		3	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards	6	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		306,584	348,114	352,786	405,683	423,743	423,743	473,797	475,632	497,541
% increase	4		13.5%	1.3%	15.0%	4.5%	-	11.8%	0.4%	4.6%
TOTAL MANAGERS AND STAFF	5,7	293,708	335,334	339,392	391,318	409,379	409,379	458,412	459,540	480,708

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	659,282	–	276,523	–	–	935,805
Chief Whip		1	618,078	–	262,788	–	–	880,866
Executive Mayor		1	824,103	–	331,463	–	–	1,155,566
Deputy Executive Mayor		–	–	–	–	–	–	–
Executive Committee		–	3,090,262	–	1,030,130	–	–	4,120,392
Total for all other councillors		–	5,072,688	–	3,218,953	–	–	8,291,641
Total Councillors	8	3	10,264,413	–	5,119,857			15,384,270
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	–	–	1,178,100	465,086	–	1,643,186
Chief Finance Officer		1	1,764,747	42,889	145,214	–	–	1,952,850
		1	1,668,957	13,427	2,879,726	438,179	–	5,000,289
		1	1,489,394	1,493	278,460	–	–	1,769,347
		1	1,385,779	10,724	1,059,026	413,165	–	2,868,694
		1	1,489,696	20,994	323,184	–	–	1,833,874
<i>List of each official with packages >= senior manager</i>								
		–	–	–	–	–	–	–
		1	–	54,320	856,800	–	–	911,120
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		1	–	–	214,200	–	–	214,200
		–	–	–	–	–	–	–
		1	–	–	–	212,375	–	212,375
		1	–	32,834	–	–	–	32,834
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	10	7,798,573	176,681	6,934,710	1,528,805		16,438,769
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	13	18,062,986	176,681	12,054,567	1,528,805		31,823,039

Reference:

1. Pension and medical aid
2. Total package must equal the total cost to the municipality

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				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	2021/22			Current Year 2022/23			Budget Year 2023/24		
		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 of 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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		33,561	33,561	33,561	33,561	33,561	33,561	33,561	33,561	33,561	33,561	33,561	33,561	402,731	441,394	496,921
Service charges - Water		8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	98,502	105,643	113,303
Service charges - Waste Water Management		5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	63,314	67,430	71,813
Service charges - Waste Management		5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	66,396	70,797	75,490
Sale of Goods and Rendering of Services		649	649	649	649	649	649	649	649	649	649	649	649	7,790	8,169	8,550
Agency services		83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,049	1,098
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	18,595	19,903	21,351
Interest earned from Current and Non Current Assets		383	383	383	383	383	383	383	383	383	383	383	383	4,598	4,823	5,050
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		275	275	275	275	275	275	275	275	275	275	275	275	3,295	3,456	3,618
Licence and permits		252	252	252	252	252	252	252	252	252	252	252	252	3,021	3,169	3,318
Operational Revenue		181	181	181	181	181	181	181	181	181	181	181	181	2,174	2,231	2,289
Non-Exchange Revenue																
Property rates		23,457	23,457	23,457	23,457	23,457	23,457	23,457	23,457	23,457	23,457	23,457	23,457	281,488	295,281	309,159
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		861	861	861	861	861	861	861	861	861	861	861	861	10,334	10,840	11,350
Licences or permits		889	889	889	889	889	889	889	889	889	889	889	889	10,668	11,191	11,718
Transfer and subsidies - Operational		15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	190,883	206,455	223,191
Interest		270	270	270	270	270	270	270	270	270	270	270	270	3,244	3,403	3,563
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		97,336	97,336	97,336	97,336	97,336	97,336	97,336	97,336	97,336	97,336	97,336	97,337	1,168,034	1,255,234	1,361,781
Expenditure																
Employee related costs		38,201	38,201	38,201	38,201	38,201	38,201	38,201	38,201	38,201	38,201	38,201	38,203	458,412	459,540	480,708
Remuneration of councillors		1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	15,384	16,092	16,832
Inventory consumed		30,482	30,482	30,482	30,482	30,482	30,482	30,482	30,482	30,482	30,482	30,482	30,482	365,780	412,234	476,873
Debt impairment		8,308	8,308	8,308	8,308	8,308	8,308	8,308	8,308	8,308	8,308	8,308	8,309	99,701	105,960	111,643
Depreciation and amortisation		-	-	-	-	-	-	-	-	-	-	-	35,858	35,858	38,714	42,408
Bulk purchases - electricity		9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,140	109,663	124,089	124,089
Interest		174	174	174	174	174	174	174	174	174	174	174	174	2,090	1,062	15
Contracted services		9,213	8,714	10,216	8,623	8,329	9,720	9,128	9,023	9,230	8,645	8,725	9,147	108,715	105,735	108,799
Transfers and subsidies		87	87	87	87	87	87	87	87	87	87	87	87	1,040	1,084	1,129
Irrecoverable debts written off		609	609	609	609	609	609	609	609	609	609	609	609	7,305	7,663	8,024
Operational costs		8,001	8,040	8,018	8,114	8,248	7,910	8,062	7,924	8,130	8,035	8,132	8,499	97,112	100,281	99,761

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	(32,870)	–	–	–
Total Expenditure		108,483	108,023	109,503	108,006	107,846	108,900	108,460	108,216	108,629	107,949	108,126	108,920	1,301,061	1,372,455	1,470,281
Surplus/(Deficit)		(11,147)	(10,687)	(12,167)	(10,670)	(10,510)	(11,564)	(11,123)	(10,879)	(11,293)	(10,613)	(10,790)	(11,583)	(133,027)	(117,221)	(108,500)
Transfers and subsidies - capital (monetary allocations)		6,297	6,297	6,297	6,297	6,297	6,297	6,297	6,297	6,297	6,297	6,297	6,297	75,561	66,618	58,040
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–	–	–	(57,466)	(57,466)	(50,603)	(50,460)
Income Tax		(4,850)	(4,390)	(5,870)	(4,373)	(4,214)	(5,267)	(4,827)	(4,583)	(4,996)	(4,316)	(4,493)	(62,752)	(114,931)	(101,205)	(100,921)
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(57,466)	(57,466)	(50,603)	(50,460)
Surplus/(Deficit) attributable to municipality		–	–	–	–	–	–	–	–	–	–	–	(57,466)	(57,466)	(50,603)	(50,460)
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(4,850)	(4,390)	(5,870)	(4,373)	(4,214)	(5,267)	(4,827)	(4,583)	(4,996)	(4,316)	(4,493)	(62,752)	(114,931)	(101,205)	(100,921)

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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue by Vote																
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		34,228	34,228	34,228	34,228	34,228	34,228	34,228	34,228	34,228	34,228	34,228	34,228	410,736	436,555	461,670
Vote 3 - CORPORATE SERVICES		100	100	100	100	100	100	100	100	100	100	100	100	1,194	1,253	1,312
Vote 4 - COMMUNITY SERVICES		10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	127,808	136,329	144,998
Vote 5 - INFRASTRUCTURE AND ENGINEERING		58,137	58,137	58,137	58,137	58,137	58,137	58,137	58,137	58,137	58,137	58,137	58,137	697,642	741,196	805,016
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		518	518	518	518	518	518	518	518	518	518	518	518	6,215	6,519	6,826
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		103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	1,243,595	1,321,852	1,419,821
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE COUNCIL		6,141	6,140	6,143	6,148	6,149	6,148	6,154	6,150	6,154	6,173	6,155	6,156	73,810	77,004	79,983
Vote 2 - FINANCIAL SERVICES		10,038	10,039	10,039	10,040	10,048	10,038	10,041	10,041	10,043	10,041	10,035	10,063	120,507	124,523	128,333
Vote 3 - CORPORATE SERVICES		5,510	5,549	5,526	5,623	5,755	5,418	5,570	5,430	5,637	5,540	5,641	6,000	67,199	49,627	47,203
Vote 4 - COMMUNITY SERVICES		20,568	20,568	20,568	20,568	20,568	20,568	20,568	20,568	20,568	20,568	20,568	20,571	246,820	258,819	269,407
Vote 5 - INFRASTRUCTURE AND ENGINEERING		62,756	62,256	63,756	62,156	61,856	63,256	62,656	62,556	62,756	62,156	62,256	62,657	751,069	823,280	905,358
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	4,040	41,656	39,201	39,997
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		108,431	107,972	109,452	107,954	107,795	108,848	108,408	108,164	108,577	107,898	108,075	109,488	1,301,061	1,372,455	1,470,281
Surplus/(Deficit) before assoc.		(4,798)	(4,339)	(5,819)	(4,321)	(4,162)	(5,215)	(4,775)	(4,531)	(4,945)	(4,265)	(4,442)	(5,855)	(57,466)	(50,603)	(50,460)
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(57,466)	(57,466)	(50,603)	(50,460)
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	(57,466)	(57,466)	(50,603)	(50,460)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(4,798)	(4,339)	(5,819)	(4,321)	(4,162)	(5,215)	(4,775)	(4,531)	(4,945)	(4,265)	(4,442)	(5,855)	(57,466)	(50,603)	(50,460)

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 2023/24											Medium Term Revenue and Expenditure Framework			
R thousand	July		August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue - Functional																	
Governance and administration			35,220	35,220	35,220	35,220	35,220	35,220	35,220	35,220	35,220	35,220	35,220	422,639	449,041	474,743	
Executive and council		9	9	9	9	9	9	9	9	9	9	9	9	106	111	116	
Finance and administration			35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	422,533	448,930	474,627	
Internal audit			–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Community and public safety			1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	16,716	17,435	18,158	
Community and social services			203	203	203	203	203	203	203	203	203	203	203	2,437	2,456	2,475	
Sport and recreation			861	861	861	861	861	861	861	861	861	861	862	10,338	10,844	11,354	
Public safety			115	115	115	115	115	115	115	115	115	115	115	1,378	1,446	1,514	
Housing			–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health			214	214	214	214	214	214	214	214	214	214	214	2,563	2,689	2,816	
Economic and environmental services			3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	37,432	37,198	39,485	
Planning and development			674	674	674	674	674	674	674	674	674	674	674	8,083	8,466	8,854	
Road transport			576	576	576	576	576	576	576	576	576	576	576	6,910	4,670	4,889	
Environmental protection			1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	22,439	24,062	25,742	
Trading services			63,901	63,901	63,901	63,901	63,901	63,901	63,901	63,901	63,901	63,901	63,901	766,808	818,179	887,434	
Energy sources			35,031	35,031	35,031	35,031	35,031	35,031	35,031	35,031	35,031	35,031	35,031	420,372	469,414	518,622	
Water management			13,198	13,198	13,198	13,198	13,198	13,198	13,198	13,198	13,198	13,198	13,198	158,377	148,267	155,539	
Waste water management			9,476	9,476	9,476	9,476	9,476	9,476	9,476	9,476	9,476	9,476	9,476	113,711	120,671	127,886	
Waste management			6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	74,347	79,827	85,387	
Other			–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue - Functional			103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	103,633	1,243,595	1,321,852	1,419,821	
Expenditure - Functional																	
Governance and administration			26,463	26,503	26,483	26,586	26,727	26,379	26,540	26,396	26,609	26,529	26,606	26,994	318,816	311,415	317,991
Executive and council			5,603	5,603	5,604	5,608	5,609	5,609	5,613	5,610	5,613	5,628	5,614	5,615	67,329	70,222	72,949
Finance and administration			20,840	20,881	20,858	20,957	21,097	20,750	20,905	20,765	20,975	20,879	20,971	21,358	251,236	240,924	244,778
Internal audit			20	20	20	21	21	21	21	21	21	23	21	21	251	268	263
Community and public safety			10,315	10,316	10,316	10,316	10,315	10,316	10,316	10,315	10,316	10,316	10,316	10,318	123,790	129,424	135,222
Community and social services			1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,123	13,771	14,381
Sport and recreation			5,407	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,410	64,896	68,015	71,068
Public safety			2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	30,735	32,175	33,615
Housing			589	589	589	589	589	589	589	589	589	589	589	589	7,070	7,125	7,436
Health			664	664	664	664	664	664	664	664	664	664	664	664	7,966	8,338	8,722
Economic and environmental services			13,777	13,277	14,777	13,177	12,877	14,277	13,677	13,577	13,777	13,177	13,277	13,679	163,328	171,751	176,970
Planning and development			2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,779	33,336	34,878	36,470
Road transport			10,198	9,698	11,198	9,598	9,298	10,698	10,098	9,998	10,198	9,598	9,698	10,098	120,378	126,795	129,959
Environmental protection			801	801	801	801	801	801	801	801	801	801	801	801	9,615	10,078	10,541
Trading services			57,261	57,261	57,261	57,261	57,261	57,261	57,261	57,261	57,261	57,261	57,261	57,262	687,128	755,602	836,311
Energy sources			35,774	35,774	35,774	35,774	35,774	35,774	35,774	35,774	35,774	35,774	35,774	35,774	429,290	477,369	546,075
Water management			8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,978	107,728	115,972	122,569
Waste water management			7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	86,195	95,088	98,493
Waste management			5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	63,915	67,173	69,174

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
<i>Other</i>		667	667	667	667	667	667	667	667	667	667	667	667	7,998	4,263	3,787
Total Expenditure - Functional		108,483	108,023	109,503	108,006	107,846	108,900	108,460	108,216	108,629	107,949	108,126	108,920	1,301,061	1,372,455	1,470,281
Surplus/(Deficit) before assoc.		(4,850)	(4,390)	(5,870)	(4,373)	(4,214)	(5,267)	(4,827)	(4,583)	(4,996)	(4,316)	(4,493)	(5,286)	(57,466)	(50,603)	(50,460)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(4,850)	(4,390)	(5,870)	(4,373)	(4,214)	(5,267)	(4,827)	(4,583)	(4,996)	(4,316)	(4,493)	(5,286)	(57,466)	(50,603)	(50,460)

References

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

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE COUNCIL		1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		114	114	114	114	114	114	114	114	114	114	114	114	1,362	1,429	1,496
Vote 5 - INFRASTRUCTURE AND ENGINEERING		5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	64,521	56,686	49,168
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		58	58	58	58	58	58	58	58	58	58	58	58	700	700	700
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	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	66,593	58,826	51,375
Single-year expenditure to be appropriated																
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	66,593	58,826	51,375

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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Executive and council		1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		114	114	114	114	114	114	114	114	114	114	114	114	1,362	1,429	1,496
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		114	114	114	114	114	114	114	114	114	114	114	114	1,362	1,429	1,496
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		541	541	541	541	541	541	541	541	541	541	541	541	6,497	13,500	23,715
Planning and development		263	263	263	263	263	263	263	263	263	263	263	263	3,157	100	100
Road transport		278	278	278	278	278	278	278	278	278	278	278	278	3,339	13,400	23,615
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4,844	4,844	4,844	4,844	4,844	4,844	4,844	4,844	4,844	4,844	4,844	4,844	58,124	43,286	25,554
Energy sources		638	638	638	638	638	638	638	638	638	638	638	638	7,652	16,300	9,565
Water management		2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	26,087	8,696	6,087
Waste water management		2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	24,385	18,290	9,901
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		50	50	50	50	50	50	50	50	50	50	50	50	600	600	600
Total Capital Expenditure - Functional	2	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	66,593	58,826	51,375
Funded by:																
National Government		5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	64,521	56,686	49,168
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		114	114	114	114	114	114	114	114	114	114	114	114	1,362	1,429	1,496
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	65,883	58,115	50,664
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		59	59	59	59	59	59	59	59	59	59	59	59	710	710	711
Total Capital Funding		5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	66,593	58,826	51,375

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 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand															
Cash Receipts By Source													1		
Service charges - Electricity	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	(22,304)	512,992	267,648	280,763	293,959
Service charges - Water	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	(36,393)	837,040	436,717	478,641	538,855
Service charges - Waste Water Management	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	(9,497)	218,439	113,968	122,226	131,081
Service charges - Waste Management	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	(5,979)	137,511	71,745	76,408	81,375
#REF!	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	(6,425)	147,775	77,100	82,203	87,645
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	233	233	233	233	233	233	233	233	233	233	233	(2,567)	-	-	-
Dividends	383	383	383	383	383	383	383	383	383	383	383	383	4,598	4,823	5,050
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	732	732	732	732	732	732	732	732	732	732	732	(8,052)	-	-	-
Operational Revenue	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	40,254	67,073	68,564	70,197
Non-Exchange Revenue	83	83	83	83	83	83	83	83	83	83	83	(917)	-	-	-
Transfers and Subsidies - Operational	14,899	14,899	14,899	14,899	14,899	14,899	14,899	14,899	14,899	14,899	14,899	26,992	190,883	206,455	223,191
Surcharges and Taxes	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	1,115	-	-	-
Cash Receipts by Source	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	(61,930)	1,910,965	1,229,732	1,320,084	1,431,352
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	(6,070)	142,328	75,561	66,618	58,040
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)	2,053,293	1,305,293	1,386,702	1,489,391
Cash Payments by Type															
Employee related costs	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(37,742)	(452,909)	(473,743)	(495,565)
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(30,482)	(365,780)	(412,234)	(476,873)
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(6,006)	(72,075)	(77,035)	(81,387)
Contracted services	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(9,060)	(108,715)	(105,735)	(108,799)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(19,604)	(235,249)	(247,117)	(265,818)
Cash Payments by Type	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(102,894)	(1,234,729)	(1,315,865)	(1,428,442)
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(66,593)	(66,593)	(58,826)	(51,375)
Repayment of borrowing	(841)	(841)	(841)	(841)	(841)	(841)	(841)	(841)	(841)	(841)	(841)	(841)	(10,091)	(9,484)	(564)
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(103,735)	(170,328)	(1,311,412)	(1,384,175)	(1,480,381)
NET INCREASE/(DECREASE) IN CASH HELD	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	(171,735)	1,882,965	(6,118)	2,527	9,010
Cash/cash equivalents at the month/year begin:	8,542	(163,193)	(334,927)	(506,662)	(678,397)	(850,132)	(1,021,867)	(1,193,602)	(1,365,337)	(1,537,071)	(1,708,806)	(1,880,541)	8,542	2,424	4,951

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash/cash equivalents at the month/year end:	(163,193)	(334,927)	(506,662)	(678,397)	(850,132)	(1,021,867)	(1,193,602)	(1,365,337)	(1,537,071)	(1,708,806)	(1,880,541)	2,424	2,424	4,951	13,961

References

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

EC108 Kouga - NOT REQUIRED - municipality does not have entities

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SA32 List of external mechanisms

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

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 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	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 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 16	2													-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract														
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:	2													
Revenue Obligation By Contract														
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	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	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract														
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 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		136,692	48,522	30,246	2,993	56,890	56,890	11,296	30,084	39,267
Roads Infrastructure		-	-	-	-	-	-	3,339	13,400	23,615
Roads		-	-	-	-	-	-	3,339	13,400	23,615
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,643	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1,643	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,266	11,281	6,131	1,023	1,573	1,573	7,652	16,300	9,565
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	200	(200)	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		509	423	883	1,023	1,573	1,573	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	7,562	(255)	-	-	-	4,087	11,478	9,565
LV Networks		2,758	1,269	5,702	-	-	-	87	474	-
Capital Spares		-	1,827	-	-	-	-	3,478	4,348	-
Water Supply Infrastructure		42,706	852	23,846	-	54,376	54,376	-	38	6,087
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		24,339	852	10,870	-	28,820	28,820	-	38	6,087
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	11,743	-	25,168	25,168	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		18,368	-	1,233	-	388	388	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		88,902	36,367	196	1,551	560	560	304	346	-
Pump Station		73,140	21,099	91	1,196	450	450	-	-	-
Reticulation		-	-	105	356	110	110	304	346	-
Waste Water Treatment Works		15,762	15,230	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	38	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	27	418	380	380	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	300	300	-	-	-
Waste Processing Facilities		-	-	27	418	80	80	-	-	-
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	47	-	-	-	-	-	-
Data Centres		174	23	47	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		542	612	901	1,150	1,515	1,515	-	-	-
Community Facilities		446	612	746	1,150	1,515	1,515	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	365	365	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	169	(0)	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		167	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		279	444	746	1,150	1,150	1,150	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		96	-	155	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		96	-	155	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		3,074	-	-	-	-	-	-	-	-
Revenue Generating		124	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		124	-	-	-	-	-	-	-	-
Non-revenue Generating		2,950	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		2,950	-	-	-	-	-	-	-	-
Other assets		(1,219)	844	777	-	-	-	-	-	-
Operational Buildings		(1,219)	844	777	-	-	-	-	-	-
Municipal Offices		(1,219)	-	71	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	844	706	-	-	-	-	-	-
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		553	977	579	-	52	52	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		553	977	579	-	52	52	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Effluent Licenses</i>		–	(0)	579	–	–	–	–	–	–
<i>Solid Waste Licenses</i>		–	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>		553	977	–	–	52	52	–	–	–
<i>Load Settlement Software Applications</i>		–	–	–	–	–	–	–	–	–
<i>Unspecified</i>		–	–	–	–	–	–	–	–	–
Computer Equipment		(3,181)	(7,065)	2,153	1,020	2,078	2,078	–	–	–
Computer Equipment		(3,181)	(7,065)	2,153	1,020	2,078	2,078	–	–	–
Furniture and Office Equipment		730	1,267	1,277	710	1,213	1,213	610	610	611
Furniture and Office Equipment		730	1,267	1,277	710	1,213	1,213	610	610	611
Machinery and Equipment		4,393	2,413	2,380	–	758	758	100	100	100
Machinery and Equipment		4,393	2,413	2,380	–	758	758	100	100	100
Transport Assets		15,684	(83)	34,744	1,638	11,838	11,838	1,362	1,429	1,496
Transport Assets		15,684	(83)	34,744	1,638	11,838	11,838	1,362	1,429	1,496
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	157,268	47,488	73,058	7,511	74,344	74,344	13,368	32,223	41,474

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		217	(38,311)	1,391	907	335	335	-	-	-
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		-	-	769	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	769	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	8	275	907	335	335	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	8	275	907	335	335	-	-	-
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		-	-	346	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	346	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		2,116	(30,131)	-	-	-	-	-	-	-
Community Facilities		171	(30,270)	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		171	(30,270)	-	-	-	-	-	-	-
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		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		-	23,088	-	-	-	-	-	-	-
Operational Buildings		-	23,088	-	-	-	-	-	-	-
Municipal Offices		-	23,088	-	-	-	-	-	-	-
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	4,407	(39,495)	1,391	907	335	335	-	-	-
Renewal of Existing Assets as % of total capex		-6.9%	-216.7%	1.3%	2.3%	0.3%	0.3%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		5.7%	-44.0%	1.4%	0.9%	0.3%	0.3%	0.0%	0.0%	0.0%

References

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		43,744	54,281	30,721	31,250	34,669	34,669	42,518	46,567	48,667
Roads Infrastructure		25,495	32,760	11,132	11,019	14,204	14,204	14,206	14,396	14,593
Roads		25,407	32,711	11,097	11,019	14,204	14,204	14,206	14,396	14,593
Road Structures		88	49	34	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		726	1,058	1,116	1,594	1,028	1,028	1,075	1,123	1,173
Drainage Collection		470	490	551	805	739	739	773	807	844
Storm water Conveyance		256	568	565	789	289	289	302	316	330
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,820	8,824	5,906	7,950	7,950	7,950	10,827	11,314	11,824
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		402	650	69	1,500	1,500	1,500	2,134	2,230	2,330
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		186	479	610	-	-	-	-	-	-
MV Substations		6,970	5,781	3,537	4,100	4,100	4,100	5,283	5,520	5,769
MV Switching Stations		212	146	238	-	-	-	-	-	-
MV Networks		901	1,432	1,194	500	500	500	1,000	1,045	1,092
LV Networks		1,148	337	259	1,850	1,850	1,850	2,411	2,519	2,633
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,957	8,766	9,189	6,262	7,121	7,121	7,442	7,777	8,126
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		319	302	1,192	-	-	-	-	-	-
Reservoirs		266	233	434	-	-	-	-	-	-
Pump Stations		305	192	213	338	128	128	134	140	146
Water Treatment Works		152	237	162	-	-	-	-	-	-
Bulk Mains		674	6,904	6,297	4,964	6,091	6,091	6,365	6,652	6,951
Distribution		1,197	856	860	959	902	902	942	985	1,029
Distribution Points		42	42	31	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,208	2,567	2,518	4,425	4,365	4,365	8,969	11,957	12,950
Pump Station		1,845	1,361	1,189	1,901	3,201	3,201	7,752	10,686	11,622
Reticulation		609	640	769	1,414	854	854	892	932	974
Waste Water Treatment Works		680	434	391	1,000	200	200	209	218	228
Outfall Sewers		73	133	170	110	110	110	115	120	126
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,538	65	-	-	-	-	-	-	-
Landfill Sites		1,538	65	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	194	696	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	194	696	-	-	-	-	-	-
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	164	-	-	-	-	-	-
Data Centres		-	46	164	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		4,362	3,349	3,140	3,493	3,283	3,283	3,338	3,492	3,652
Community Facilities		1,463	1,233	1,235	1,743	1,793	1,793	1,925	2,013	2,106
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	100	105	109
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		169	140	118	173	193	193	181	189	198
Testing Stations		77	89	38	90	20	20	94	99	103
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		127	287	128	260	260	260	272	285	298
Police		-	-	-	-	-	-	-	-	-
Parks		984	651	685	870	970	970	911	953	997
Public Open Space		107	65	266	350	350	350	366	383	401
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,899	2,116	1,905	1,750	1,490	1,490	1,413	1,478	1,546
Indoor Facilities		-	300	-	-	-	-	-	-	-
Outdoor Facilities		2,899	1,817	1,905	1,750	1,490	1,490	1,413	1,478	1,546
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		1,966	2,547	3,063	4,530	3,870	3,870	3,768	3,868	3,943
Operational Buildings		1,966	2,547	3,063	4,530	3,870	3,870	3,768	3,868	3,943
Municipal Offices		1,254	1,855	2,320	2,695	3,036	3,036	2,904	3,000	3,070
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		376	519	380	460	458	458	458	458	458
Workshops		-	-	-	-	-	-	-	-	-
Yards		76	98	91	600	100	100	105	110	115
Stores		57	45	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		202	29	273	775	275	275	300	300	300
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		318	391	666	1,011	735	735	952	996	1,036
Machinery and Equipment		318	391	666	1,011	735	735	952	996	1,036
Transport Assets		9,899	7,946	9,161	9,412	9,164	9,164	10,856	11,369	11,731
Transport Assets		9,899	7,946	9,161	9,412	9,164	9,164	10,856	11,369	11,731
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	60,289	68,513	46,751	49,696	51,721	51,721	61,432	66,291	69,029
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		6.7%	6.9%	4.3%	4.3%	4.4%	4.4%	9.1%	5.1%	5.0%

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		68,190	77,453	76,943	91,704	91,704	91,704	96,837	109,576	109,576
Roads Infrastructure		30,203	30,107	29,941	38,644	38,644	38,644	40,808	46,175	46,175
Roads		30,203	30,107	29,941	38,644	38,644	38,644	40,808	46,175	46,175
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		22,824	30,731	22,852	1,956	1,956	1,956	2,066	2,337	2,337
Drainage Collection		22,824	30,731	22,852	-	-	-	-	-	-
Storm water Conveyance		-	-	-	1,956	1,956	1,956	2,066	2,337	2,337
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,628	5,908	7,858	7,842	7,842	7,842	8,281	9,371	9,371
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5,628	5,908	7,638	7,842	7,842	7,842	8,281	9,371	9,371
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	220	-	-	-	-	-	-
Water Supply Infrastructure		9,536	10,707	14,003	14,206	14,206	14,206	15,001	16,974	16,974
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	14,206	14,206	14,206	15,001	16,974	16,974
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		9,536	10,707	14,003	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	2,288	26,545	26,545	26,545	28,031	31,718	31,718
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	26,545	26,545	26,545	28,031	31,718	31,718
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	2,288	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	2,511	2,511	2,511	2,651	3,000	3,000
Landfill Sites		-	-	-	2,511	2,511	2,511	2,651	3,000	3,000
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		394	74	412	158	158	158	167	189	189
Community Facilities		394	74	412	158	158	158	167	189	189
Halls		11	74	412	158	158	158	167	189	189
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		383	-	-	-	-	-	-	-	-
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		170	8,002	18,435	1,244	1,244	1,244	1,314	1,487	1,487
Operational Buildings		170	8,002	18,435	1,244	1,244	1,244	1,314	1,487	1,487
Municipal Offices		170	8,002	11,985	1,244	1,244	1,244	1,314	1,487	1,487
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	6,450	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	555	555	555	586	663	663
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	555	555	555	586	663	663
Water Rights		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	555	555	555	586	663	663
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	3,535	3,535	3,535	3,733	4,224	4,224
Furniture and Office Equipment		-	-	-	3,535	3,535	3,535	3,733	4,224	4,224
Machinery and Equipment		-	-	-	1,315	1,315	1,315	1,389	1,572	1,572
Machinery and Equipment		-	-	-	1,315	1,315	1,315	1,389	1,572	1,572
Transport Assets		8,224	4,184	4,293	5,338	5,338	5,338	5,637	6,379	6,379
Transport Assets		8,224	4,184	4,293	5,338	5,338	5,338	5,637	6,379	6,379
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Depreciation	1	76,979	89,713	100,082	103,850	103,850	103,850	109,663	124,089	124,089

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		(67,572)	15,755	31,906	26,745	27,452	27,452	50,167	26,602	9,901
Roads Infrastructure		-	-	14,618	6,687	13,552	13,552	-	-	-
Roads		-	-	14,618	6,687	13,552	13,552	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	2,168	715	165	165	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	2,168	715	165	165	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		(71,569)	383	-	-	-	-	26,087	8,658	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		29,919	383	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		(101,488)	-	-	-	-	-	16,314	8,658	-
Distribution Points		-	-	-	-	-	-	9,773	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,758	10,540	15,120	19,343	13,735	13,735	24,080	17,945	9,901
Pump Station		-	-	-	-	-	-	12,808	-	-
Reticulation		2,047	246	138	903	160	160	209	348	730
Waste Water Treatment Works		1,363	10,294	14,982	18,440	13,575	13,575	11,063	17,597	9,171
Outfall Sewers		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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		636	(5,483)	2,844	4,522	5,602	5,602	3,057	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		636	(5,483)	2,844	4,522	5,602	5,602	3,057	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		636	(5,483)	2,844	4,522	5,602	5,602	3,057	-	-
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		(103)	(43)	-	-	250	250	-	-	-
Operational Buildings		(103)	(43)	-	-	250	250	-	-	-
Municipal Offices		(103)	(43)	-	-	250	250	-	-	-
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		3,350	-	72	-	-	-	-	-	-
Computer Equipment		3,350	-	72	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	(63,689)	10,229	34,823	31,267	33,305	33,305	53,225	26,602	9,901
Upgrading of Existing Assets as % of total capex		0.0%	56.1%	31.9%	78.8%	30.8%	30.8%	79.9%	45.2%	19.3%
Upgrading of Existing Assets as % of deprechn"		-82.7%	11.4%	34.8%	30.1%	32.1%	32.1%	48.5%	21.4%	8.0%

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 expenditure

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

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE COUNCIL		10	10	11				
Vote 2 - FINANCIAL SERVICES		-	-	-				
Vote 3 - CORPORATE SERVICES		-	-	-				
Vote 4 - COMMUNITY SERVICES		1,362	1,429	1,496				
Vote 5 - INFRASTRUCTURE AND ENGINEERING		64,521	56,686	49,168				
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		700	700	700				
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		66,593	58,826	51,375	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE COUNCIL		73,800	76,994	79,972				
Vote 2 - FINANCIAL SERVICES		120,507	124,523	128,333				
Vote 3 - CORPORATE SERVICES		67,199	49,627	47,203				
Vote 4 - COMMUNITY SERVICES		245,458	257,390	267,911				
Vote 5 - INFRASTRUCTURE AND ENGINEERING		686,548	766,594	856,190				
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		40,956	38,501	39,297				
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		1,234,468	1,313,629	1,418,906	-	-	-	-
Future revenue by source	3							
Service charges - Electricity		402,731	441,394	496,921				
Service charges - Water		98,502	105,643	113,303				
Service charges - Waste Water Management		63,314	67,430	71,813				
Service charges - Waste Management		66,396	70,797	75,490				
#REF!		#REF!	#REF!	#REF!				
Sale of Goods and Rendering of Services		7,790	8,169	8,550				
Interest		-	-	-				
Dividends		-	-	-				
Rent on Land		-	-	-				
Rental from Fixed Assets		3,295	3,456	3,618				
Licence and permits		3,021	3,169	3,318				
Operational Revenue		2,174	2,231	2,289				
Non-Exchange Revenue		-	-	-				
Property rates		281,488	295,281	309,159				
Surcharges and Taxes		-	-	-				
Other Gains		-	-	-				
Transfers and subsidies - capital (monetary allocations)		75,561	66,618	58,040				
Transfers and subsidies - capital (in-kind)		-	-	-				
Surplus/(Deficit) after capital transfers & contributions		(57,466)	(50,603)	(50,460)				
List entity summary if applicable								
Total future revenue		#REF!	#REF!	#REF!	-	-	-	-
Net Financial Implications		#REF!	#REF!	#REF!	-	-	-	-

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														2023/24 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 Latitude	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality: <i>List all capital projects grouped by Function</i>																
Parent Capital expenditure												-	-	-	-	-
Entities: <i>List all capital projects grouped by Entity</i>																
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
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check109,271107,98366,59358,82651,375

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

R thousand		Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project name												Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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		2023/24 Medium Term Revenue & Expenditure Framework			Project information
										Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand	4				6			5							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