

# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.8

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**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2024/25

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#)

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[Dummy Budget Guide](#)

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[Funding Compliance Guide](#)

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| Organisational Structure Votes                  | Complete Votes & Sub-Votes                                   | Select Org. Structure                                          |
|-------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------|
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        | <b>Vote 1 OFFICE OF THE MUNICIPAL MANAGER</b>                | 1.1 - Municipal Manager                                        |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | 1.1 Municipal Manager                                        | 1.2 - Performance Management                                   |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       | 1.2 Performance Management                                   | 1.3 - Integrated Development                                   |
| Vote 4 - COMMUNITY SERVICES                     | 1.3 Integrated Development                                   | 1.4 - Risk and Internal Audit                                  |
| Vote 5 - CIVIL AND WATER SERVICES               | 1.4 Risk and Internal Audit                                  |                                                                |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            | 1.5 [Name of sub-vote]                                       |                                                                |
| Vote 7 - PLANNING AND DEVELOPMENT               | 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]                     | <b>Vote 2 OFFICE OF THE DEPUTY MUNICIPAL MANAGER</b>         | 2.1 - Deputy Municipal Manager                                 |
| Vote 13 - [NAME OF VOTE 13]                     | 2.1 Deputy Municipal Manager                                 | 2.2 - Executive Council                                        |
| Vote 14 - [NAME OF VOTE 14]                     | 2.2 Executive Council                                        | 2.3 - Administrative Office Of The Executive Mayor / Speaker   |
| Vote 15 - [NAME OF VOTE 15]                     | 2.3 Administrative Office Of The Executive Mayor / Speaker   | 2.4 - Administration and Auxiliary Services                    |
|                                                 | 2.4 Administration and Auxiliary Services                    | 2.5 - Communications                                           |
|                                                 | 2.5 Communications                                           | 2.6 - Human Resources Management                               |
|                                                 | 2.6 Human Resources Management                               | 2.7 - Information Communication Technology (Ict)               |
|                                                 | 2.7 Information Communication Technology (Ict)               | 2.8 - Legal Services                                           |
|                                                 | 2.8 Legal Services                                           | 2.9 - Strategic Projects                                       |
|                                                 | 2.9 Strategic Projects                                       |                                                                |
|                                                 | 2.10 [Name of sub-vote]                                      |                                                                |
|                                                 | <b>Vote 3 FINANCE AND ECONOMIC DEVELOPMENT</b>               | 3.1 - Chief Financial Officer                                  |
|                                                 | 3.1 Chief Financial Officer                                  | 3.2 - Assets; Funding And Investments Management               |
|                                                 | 3.2 Assets; Funding And Investments Management               | 3.3 - Budget And Treasury                                      |
|                                                 | 3.3 Budget And Treasury                                      | 3.4 - Expenditure                                              |
|                                                 | 3.4 Expenditure                                              | 3.5 - Revenue                                                  |
|                                                 | 3.5 Revenue                                                  | 3.6 - Supply Chain Management                                  |
|                                                 | 3.6 Supply Chain Management                                  | 3.7 - Economic Development And Tourism                         |
|                                                 | 3.7 Economic Development And Tourism                         |                                                                |
|                                                 | 3.8 [Name of sub-vote]                                       |                                                                |
|                                                 | 3.9 [Name of sub-vote]                                       |                                                                |
|                                                 | 3.10 [Name of sub-vote]                                      |                                                                |
|                                                 | <b>Vote 4 COMMUNITY SERVICES</b>                             | 4.1 - Director:Community Services                              |
|                                                 | 4.1 Director:Community Services                              | 4.2 - Disaster Management And Fire Services                    |
|                                                 | 4.2 Disaster Management And Fire Services                    | 4.3 - Parks And Community Amenities                            |
|                                                 | 4.3 Parks And Community Amenities                            | 4.4 - Safety And Security                                      |
|                                                 | 4.4 Safety And Security                                      | 4.5 - Waste And Environmental Management                       |
|                                                 | 4.5 Waste And Environmental Management                       |                                                                |
|                                                 | 4.6 [Name of sub-vote]                                       |                                                                |
|                                                 | 4.7 [Name of sub-vote]                                       |                                                                |
|                                                 | 4.8 [Name of sub-vote]                                       |                                                                |
|                                                 | 4.9 [Name of sub-vote]                                       |                                                                |
|                                                 | 4.10 [Name of sub-vote]                                      |                                                                |
|                                                 | <b>Vote 5 CIVIL AND WATER SERVICES</b>                       | 5.1 - Director:Civil and Water Services                        |
|                                                 | 5.1 Director:Civil and Water Services                        | 5.2 - Management and Administration                            |
|                                                 | 5.2 Management and Administration                            | 5.3 - Roads and Stormwater                                     |
|                                                 | 5.3 Roads and Stormwater                                     | 5.4 - Project Management Unit (Pmu)                            |
|                                                 | 5.4 Project Management Unit (Pmu)                            | 5.5 - Sanitation                                               |
|                                                 | 5.5 Sanitation                                               | 5.6 - Sewerage                                                 |
|                                                 | 5.6 Sewerage                                                 | 5.7 - Wastewater Treatment Works (WWTW)                        |
|                                                 | 5.7 Wastewater Treatment Works (WWTW)                        | 5.8 - Water                                                    |
|                                                 | 5.8 Water                                                    | 5.9 - Water Treatment Works (WTW)                              |
|                                                 | 5.9 Water Treatment Works (WTW)                              | 5.10 - Water Services Authority (WSA)                          |
|                                                 | 5.10 Water Services Authority (WSA)                          |                                                                |
|                                                 | <b>Vote 6 ELECTRO/MECHANICAL SERVICES</b>                    | 6.1 - Director:Electro/Mechanical Services                     |
|                                                 | 6.1 Director:Electro/Mechanical Services                     | 6.2 - Management and Administration                            |
|                                                 | 6.2 Management and Administration                            | 6.3 - Electrical:Kouga                                         |
|                                                 | 6.3 Electrical:Kouga                                         | 6.4 - Electrical:Humansdorp                                    |
|                                                 | 6.4 Electrical:Humansdorp                                    | 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay |
|                                                 | 6.5 Electrical:St Francis Bay / Cape St Francis / Oyster Bay | 6.6 - Renewable, Control and Special Projects                  |
|                                                 | 6.6 Renewable, Control and Special Projects                  | 6.7 - Fleet and Workshop                                       |
|                                                 | 6.7 Fleet and Workshop                                       | 6.8 - Mechanical                                               |
|                                                 | 6.8 Mechanical                                               |                                                                |
|                                                 | 6.9 [Name of sub-vote]                                       |                                                                |
|                                                 | 6.10 [Name of sub-vote]                                      |                                                                |
|                                                 | <b>Vote 7 PLANNING AND DEVELOPMENT</b>                       | 7.1 - Director:Planning and Development                        |
|                                                 | 7.1 Director:Planning and Development                        | 7.2 - Building Control                                         |
|                                                 | 7.2 Building Control                                         | 7.3 - Human Settlement                                         |
|                                                 | 7.3 Human Settlement                                         | 7.4 - Land and Property Administration                         |
|                                                 | 7.4 Land and Property Administration                         | 7.5 - Town and Regional Planning                               |
|                                                 | 7.5 Town and Regional Planning                               |                                                                |
|                                                 | 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]                                      |                                                                |
|                                                 | <b>Vote 8 [NAME OF VOTE 8]</b>                               |                                                                |
|                                                 | 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]                                      |                                                                |
|                                                 | <b>Vote 9 [NAME OF VOTE 9]</b>                               |                                                                |
|                                                 | 9.1 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.2 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.3 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.4 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.5 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.6 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.7 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.8 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.9 [Name of sub-vote]                                       |                                                                |
|                                                 | 9.10 [Name of sub-vote]                                      |                                                                |
|                                                 | <b>Vote 10 [NAME OF VOTE 10]</b>                             |                                                                |
|                                                 | 10.1 [Name of sub-vote]                                      |                                                                |

| Organisational Structure Votes |                   | Complete Votes & Sub-Votes | Select Org. Structure |
|--------------------------------|-------------------|----------------------------|-----------------------|
|                                | 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**Web Address** www.kouga.gov.za**E-mail Address** 0**B. CONTACT INFORMATION****Postal address:**

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City / Town JEFFREYS BAY

Postal Code 6330

**Street address**

Building Kouga Municipality

Street No. &amp; Name 33 Da Gama Road

City / Town JEFFREYS BAY

Postal Code 6330

**General Contacts**

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Fax number 042 200 8606

**C. POLITICAL LEADERSHIP****Speaker:**

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Title Mr

Name Brenton Williams

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Cell number 083 5496795

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**Secretary/PA to the Speaker:**

ID Number 9,20706E+12

Title Ms

Name Noyise Khwahla

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Fax number 086 529 7923

E-mail address paspeaker@kouga.gov.za

**Mayor/Executive Mayor:**

ID Number 820209 5010 082

Title Mr

Name Chris Hattingh Bornman

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Cell number 084 240 5226

Fax number 086 529 7923

E-mail address pamayor@kouga.gov.za

**Secretary/PA to the Mayor/Executive Mayor:**

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Title Ms

Name Yolanda Jordan

Telephone number 43 200 2021

Cell number 794514211

Fax number 086 529 7923

E-mail address pamayor@kouga.gov.za

**Deputy Mayor/Executive Mayor:**

ID Number 0

Title 0

Name 0

Telephone number 0

Cell number 0

Fax number 0

E-mail address 0

**Secretary/PA to the Deputy Mayor/Executive Mayor:**

ID Number 0

Title 0

Name 0

Telephone number 0

Cell number 0

Fax number 0

E-mail address 0

**D. MANAGEMENT LEADERSHIP****Municipal Manager:**

ID Number 671015 5014 085

Title Mr

Name Charl du Plessis

Telephone number 042 200 2046

Cell number 083 300 0126

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E-mail address cduplessis@kouga.gov.za

**Secretary/PA to the Municipal Manager:**

ID Number 830923 0220 086

Title Mrs

Name Joezay Reed

Telephone number 042 200 2046

Cell number 067 106-2225

Fax number 086 521 4099

E-mail address jreed@kouga.gov.za

**Chief Financial Officer**

ID Number 8202175222086

Title Mr

Name Riaaz Naziem Lorgat

**Secretary/PA to the Chief Financial Officer**

ID Number 6812270093083

Title Ms

Name Avis Meyer

|                                                                  |                        |                                                                  |                        |
|------------------------------------------------------------------|------------------------|------------------------------------------------------------------|------------------------|
| Telephone number                                                 | 042 200 2045           | Telephone number                                                 | 042 200 2045           |
| Cell number                                                      | 084 845 4470           | Cell number                                                      | 081 339 6465           |
| Fax number                                                       | 0                      | Fax number                                                       | 0                      |
| E-mail address                                                   | rlorgat@kouga.gov.za   | E-mail address                                                   | ameyer@kouga.gov.za    |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| ID Number                                                        | 830303 5059 088        | ID Number                                                        | 800520 5376 081        |
| Title                                                            | Mr                     | Title                                                            | Mr                     |
| Name                                                             | Shukree Abrahams       | Name                                                             | Zandisile Gongqoba     |
| Telephone number                                                 | 0422002200             | Telephone number                                                 | 0422002200             |
| Cell number                                                      | 083 265 4372           | Cell number                                                      | 0812199498             |
| Fax number                                                       | 0                      | Fax number                                                       | 0                      |
| E-mail address                                                   | sabrahams@kouga.gov.za | E-mail address                                                   | zgongqoba@kouga.gov.za |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| ID Number                                                        | 9,30111E+12            | ID Number                                                        | 9312115353088          |
| Title                                                            | Mrs                    | Title                                                            | Mr                     |
| Name                                                             | Lelethu Swapi          | Name                                                             | Nkosinathi Mbangi      |
| Telephone number                                                 | 0422002200             | Telephone number                                                 | 0422002200             |
| Cell number                                                      | 078 951 7178           | Cell number                                                      | 078 906 6894           |
| Fax number                                                       | 0                      | Fax number                                                       | 0                      |
| E-mail address                                                   | lswapi@kouga.gov.za    | E-mail address                                                   | nmbangi@kouga.gov.za   |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| ID Number                                                        | 9510270452088          | ID Number                                                        | 0                      |
| Title                                                            | Ms                     | Title                                                            | 0                      |
| Name                                                             | Asiphe Bontshi         | Name                                                             | 0                      |
| Telephone number                                                 | 0422002200             | Telephone number                                                 | 0                      |
| Cell number                                                      | 082 781 3293           | Cell number                                                      | 0                      |
| Fax number                                                       | 0                      | Fax number                                                       | 0                      |
| E-mail address                                                   | abontshi@kouga.gov.za  | E-mail address                                                   | 0                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                      |
| <b>Official responsible for submitting financial information</b> |                        | <b>Official responsible for submitting financial information</b> |                        |
| 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                                                          | 2020/21          | 2021/22          | 2022/23          | Current Year 2023/24 |                  |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousands                                                          |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Financial Performance</b>                                         |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Property rates                                                       | 210 205          | 224 326          | 259 514          | 281 488              | 281 488          | 281 488            | –                 | 297 076                                             | 313 303                | 330 535                |
| Service charges                                                      | 469 219          | 470 854          | 547 619          | 621 867              | 602 433          | 602 433            | 6 428             | 664 354                                             | 745 068                | 836 841                |
| Investment revenue                                                   | 4 192            | 3 225            | 6 824            | 4 598                | 11 674           | 11 674             | –                 | 13 998                                              | 12 809                 | 13 385                 |
| Transfer and subsidies - Operational                                 | 166 982          | 153 901          | 177 339          | 190 883              | 197 730          | 197 730            | –                 | 202 153                                             | 211 994                | 223 454                |
| Other own revenue                                                    | 36 543           | 98 954           | 193 879          | 60 121               | 204 086          | 204 086            | –                 | 215 040                                             | 229 107                | 244 120                |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>887 140</b>   | <b>951 260</b>   | <b>1 185 175</b> | <b>1 158 957</b>     | <b>1 297 411</b> | <b>1 297 411</b>   | <b>6 428</b>      | <b>1 392 621</b>                                    | <b>1 512 282</b>       | <b>1 648 335</b>       |
| Employee costs                                                       | 335 334          | 343 042          | 364 306          | 447 813              | 441 256          | 441 256            | –                 | 471 877                                             | 502 140                | 528 366                |
| Remuneration of councillors                                          | 12 780           | 13 395           | 13 700           | 15 140               | 15 140           | 15 140             | –                 | 15 594                                              | 16 345                 | 17 163                 |
| Depreciation and amortisation                                        | 89 713           | 98 211           | 124 787          | 109 663              | 109 663          | 109 663            | –                 | 117 798                                             | 123 884                | 129 229                |
| Interest                                                             | 3 422            | 4 587            | 8 059            | 2 090                | 5 750            | 5 750              | –                 | 17 404                                              | 17 757                 | 11 519                 |
| Inventory consumed and bulk purchases                                | 325 733          | 388 268          | 382 970          | 458 626              | 457 866          | 457 866            | –                 | 494 918                                             | 577 037                | 657 043                |
| Transfers and subsidies                                              | 761              | 458              | 709              | 924                  | 1 124            | 1 124              | 400               | 400                                                 | 400                    | 400                    |
| Other expenditure                                                    | 220 345          | 234 522          | 373 435          | 234 060              | 405 992          | 405 992            | –                 | 387 679                                             | 393 798                | 411 479                |
| <b>Total Expenditure</b>                                             | <b>988 089</b>   | <b>1 082 483</b> | <b>1 267 965</b> | <b>1 268 316</b>     | <b>1 436 791</b> | <b>1 436 791</b>   | <b>400</b>        | <b>1 505 669</b>                                    | <b>1 631 362</b>       | <b>1 755 199</b>       |
| <b>Surplus/(Deficit)</b>                                             | <b>(100 948)</b> | <b>(131 223)</b> | <b>(82 789)</b>  | <b>(109 359)</b>     | <b>(139 380)</b> | <b>(139 380)</b>   | <b>6 028</b>      | <b>(113 048)</b>                                    | <b>(119 080)</b>       | <b>(106 864)</b>       |
| Transfers and subsidies - capital (monetary allocations)             | 46 787           | 74 143           | 102 222          | 75 561               | 94 462           | 94 462             | –                 | 54 474                                              | 52 158                 | 57 374                 |
| Transfers and subsidies - capital (in-kind)                          | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(54 162)</b>  | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>6 028</b>      | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |
| Intercompany/Parent subsidiary transactions                          | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Surplus/(Deficit) for the year</b>                                | <b>(54 162)</b>  | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>6 028</b>      | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Capital expenditure</b>                                           | <b>49 635</b>    | <b>131 505</b>   | <b>113 966</b>   | <b>79 343</b>        | <b>121 690</b>   | <b>121 690</b>     | <b>–</b>          | <b>81 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |
| Transfers recognised - capital                                       | (5 692)          | 25 319           | 64 491           | 65 883               | 86 544           | 86 544             | –                 | 47 369                                              | 45 354                 | 49 890                 |
| Borrowing                                                            | –                | –                | 8 786            | –                    | –                | –                  | –                 | 34 000                                              | –                      | –                      |
| Internally generated funds                                           | (49 917)         | 105 860          | 40 688           | 13 460               | 35 146           | 35 146             | –                 | –                                                   | –                      | –                      |
| <b>Total sources of capital funds</b>                                | <b>(55 609)</b>  | <b>131 179</b>   | <b>113 966</b>   | <b>79 343</b>        | <b>121 690</b>   | <b>121 690</b>     | <b>–</b>          | <b>81 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |
| <b>Financial position</b>                                            |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Total current assets                                                 | 292 547          | 255 718          | 352 526          | 154 622              | 196 456          | 196 456            | –                 | 196 260                                             | 201 276                | 238 442                |
| Total non current assets                                             | 2 334 038        | 2 317 884        | 2 305 137        | 2 302 442            | 2 328 913        | 2 328 913          | –                 | 2 292 484                                           | 2 213 954              | 2 134 616              |
| Total current liabilities                                            | 245 872          | 258 284          | 340 668          | 154 259              | 213 556          | 213 556            | –                 | 225 392                                             | 213 601                | 202 708                |
| Total non current liabilities                                        | 351 917          | 445 777          | 458 741          | 255 035              | 255 754          | 255 754            | –                 | 270 953                                             | 276 153                | 294 364                |
| Community wealth/Equity                                              | 2 258 916        | 2 067 945        | 2 087 378        | 2 047 771            | 2 056 059        | 2 056 059          | 64 282            | 1 992 399                                           | 1 925 476              | 1 875 986              |
| <b>Cash flows</b>                                                    |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Net cash from (used) operating                                       | 1 629 225        | 1 873 976        | 1 685 644        | 86 487               | 55 205           | 55 205             | –                 | 69 651                                              | 73 935                 | 98 389                 |
| Net cash from (used) investing                                       | 3 137            | (52 882)         | (73 924)         | (79 343)             | (121 690)        | (121 690)          | –                 | (47 369)                                            | (45 354)               | (49 890)               |
| Net cash from (used) financing                                       | 2 698            | 2 648            | 5 387            | (10 091)             | (12 169)         | (12 169)           | –                 | (22 478)                                            | (23 564)               | (11 333)               |
| <b>Cash/cash equivalents at the year end</b>                         | <b>1 776 093</b> | <b>1 877 136</b> | <b>1 644 957</b> | <b>5 596</b>         | <b>26 282</b>    | <b>26 282</b>      | <b>–</b>          | <b>26 086</b>                                       | <b>31 102</b>          | <b>68 268</b>          |
| <b>Cash backing/surplus reconciliation</b>                           |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Cash and investments available                                       | 52 678           | 27 851           | 104 935          | 5 596                | 26 282           | 26 282             | –                 | 26 086                                              | 31 102                 | 68 268                 |
| Application of cash and investments                                  | 91 738           | 89 925           | 146 433          | (9 200)              | 20 861           | 20 861             | –                 | 21 301                                              | 21 741                 | 22 182                 |
| <b>Balance - surplus (shortfall)</b>                                 | <b>(39 060)</b>  | <b>(62 074)</b>  | <b>(41 498)</b>  | <b>14 795</b>        | <b>5 420</b>     | <b>5 420</b>       | <b>–</b>          | <b>4 785</b>                                        | <b>9 361</b>           | <b>46 086</b>          |
| <b>Asset management</b>                                              |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Asset register summary (WDV)                                         | 2 334 038        | 2 317 884        | 2 305 137        | 2 302 442            | 2 328 913        | 2 328 913          |                   | 2 292 484                                           | 2 213 954              | 2 134 616              |
| Depreciation                                                         | 89 713           | 98 211           | 124 787          | 109 663              | 109 663          | 109 663            |                   | 117 798                                             | 123 884                | 129 229                |
| Renewal and Upgrading of Existing Assets                             | 13 568           | (27 009)         | (30 185)         | 53 225               | 89 996           | 89 996             |                   | 35 036                                              | 14 045                 | 22 990                 |
| Repairs and Maintenance                                              | 68 513           | 46 751           | 47 672           | 60 689               | 59 605           | 59 605             |                   | 218 381                                             | 233 320                | 245 952                |
| <b>Free services</b>                                                 |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Cost of Free Basic Services provided                                 | 49 635           | 54 430           | 28 956           | 37 089               | 38 098           | 38 098             |                   | 66 720                                              | 71 730                 | 77 158                 |
| Revenue cost of free services provided                               | 20 190           | 20 695           | 7 953            | 29 261               | 17 793           | 17 793             |                   | –                                                   | –                      | –                      |
| <b>Households below minimum service level</b>                        |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Water:                                                               | –                | –                | –                | –                    | –                | –                  |                   | –                                                   | –                      | –                      |
| Sanitation/sewerage:                                                 | –                | –                | –                | –                    | –                | –                  |                   | –                                                   | –                      | –                      |
| Energy:                                                              | –                | –                | –                | –                    | –                | –                  |                   | –                                                   | –                      | –                      |
| Refuse:                                                              | –                | –                | –                | –                    | –                | –                  |                   | –                                                   | –                      | –                      |

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

| Functional Classification Description             | Ref      | 2020/21         | 2021/22          | 2022/23          | Current Year 2023/24 |                  |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|----------|-----------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |          | Audited Outcome | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                 | <b>1</b> |                 |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <b>Revenue - Functional</b>                       |          |                 |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <i><b>Governance and administration</b></i>       |          | <b>316 505</b>  | <b>333 876</b>   | <b>572 832</b>   | <b>422 639</b>       | <b>558 025</b>   | <b>558 025</b>     | <b>590 750</b>                                      | <b>621 613</b>         | <b>655 502</b>         |
| Executive and council                             |          | 926             | 509              | 2 464            | 106                  | 135              | 135                | 142                                                 | 148                    | 155                    |
| Finance and administration                        |          | 315 579         | 333 368          | 570 368          | 422 533              | 557 890          | 557 890            | 590 608                                             | 621 465                | 655 347                |
| Internal audit                                    |          | —               | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <i><b>Community and public safety</b></i>         |          | <b>12 619</b>   | <b>28 684</b>    | <b>22 893</b>    | <b>16 716</b>        | <b>37 059</b>    | <b>37 059</b>      | <b>18 317</b>                                       | <b>19 225</b>          | <b>20 187</b>          |
| Community and social services                     |          | 2 427           | 2 469            | 2 427            | 2 437                | 2 435            | 2 435              | 2 460                                               | 2 486                  | 2 515                  |
| Sport and recreation                              |          | 5 800           | 7 082            | 8 640            | 10 338               | 10 802           | 10 802             | 11 504                                              | 12 252                 | 13 048                 |
| Public safety                                     |          | 1 529           | 1 654            | 2 748            | 1 378                | 1 604            | 1 604              | 1 857                                               | 1 874                  | 1 892                  |
| Housing                                           |          | —               | 14 499           | 5 849            | —                    | 19 841           | 19 841             | —                                                   | —                      | —                      |
| Health                                            |          | 2 863           | 2 979            | 3 230            | 2 563                | 2 378            | 2 378              | 2 496                                               | 2 613                  | 2 733                  |
| <i><b>Economic and environmental services</b></i> |          | <b>15 708</b>   | <b>17 119</b>    | <b>30 867</b>    | <b>37 432</b>        | <b>50 432</b>    | <b>50 432</b>      | <b>45 763</b>                                       | <b>47 066</b>          | <b>50 111</b>          |
| Planning and development                          |          | 7 589           | 8 376            | 6 461            | 8 083                | 9 690            | 9 690              | 10 252                                              | 10 839                 | 11 529                 |
| Road transport                                    |          | 6 952           | 7 341            | 7 002            | 6 910                | 13 003           | 13 003             | 9 599                                               | 8 631                  | 9 192                  |
| Environmental protection                          |          | 1 167           | 1 402            | 17 404           | 22 439               | 27 739           | 27 739             | 25 912                                              | 27 596                 | 29 390                 |
| <i><b>Trading services</b></i>                    |          | <b>589 095</b>  | <b>645 723</b>   | <b>660 805</b>   | <b>757 731</b>       | <b>746 356</b>   | <b>746 356</b>     | <b>792 266</b>                                      | <b>876 535</b>         | <b>979 909</b>         |
| Energy sources                                    |          | 310 687         | 342 458          | 313 432          | 408 372              | 370 684          | 370 684            | 409 585                                             | 476 287                | 550 222                |
| Water management                                  |          | 108 540         | 119 239          | 195 564          | 161 300              | 182 887          | 182 887            | 177 913                                             | 182 860                | 197 609                |
| Waste water management                            |          | 96 238          | 106 057          | 99 252           | 113 711              | 116 065          | 116 065            | 123 062                                             | 130 371                | 139 404                |
| Waste management                                  |          | 73 630          | 77 969           | 52 557           | 74 347               | 76 720           | 76 720             | 81 707                                              | 87 018                 | 92 674                 |
| <i><b>Other</b></i>                               | <b>4</b> | <b>—</b>        | <b>—</b>         | <b>—</b>         | <b>—</b>             | <b>—</b>         | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>Total Revenue - Functional</b>                 | <b>2</b> | <b>933 927</b>  | <b>1 025 402</b> | <b>1 287 398</b> | <b>1 234 518</b>     | <b>1 391 872</b> | <b>1 391 872</b>   | <b>1 447 095</b>                                    | <b>1 564 439</b>       | <b>1 705 709</b>       |
| <b>Expenditure - Functional</b>                   |          |                 |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <i><b>Governance and administration</b></i>       |          | <b>222 313</b>  | <b>88 487</b>    | <b>384 164</b>   | <b>306 226</b>       | <b>323 646</b>   | <b>323 646</b>     | <b>361 817</b>                                      | <b>369 436</b>         | <b>377 649</b>         |
| Executive and council                             |          | 50 007          | 49 469           | 54 920           | 64 558               | 60 112           | 60 112             | 60 669                                              | 63 460                 | 65 420                 |
| Finance and administration                        |          | 172 304         | 38 998           | 329 172          | 241 417              | 263 075          | 263 075            | 300 625                                             | 305 578                | 311 781                |
| Internal audit                                    |          | 2               | 20               | 73               | 251                  | 460              | 460                | 523                                                 | 398                    | 449                    |
| <i><b>Community and public safety</b></i>         |          | <b>93 963</b>   | <b>96 183</b>    | <b>98 259</b>    | <b>121 818</b>       | <b>119 186</b>   | <b>119 186</b>     | <b>140 104</b>                                      | <b>145 522</b>         | <b>151 964</b>         |
| Community and social services                     |          | 9 090           | 9 661            | 8 230            | 12 897               | 13 558           | 13 558             | 13 952                                              | 14 331                 | 14 956                 |
| Sport and recreation                              |          | 49 442          | 50 299           | 50 562           | 63 813               | 60 909           | 60 909             | 75 205                                              | 78 127                 | 81 461                 |
| Public safety                                     |          | 23 565          | 25 178           | 26 931           | 30 247               | 30 280           | 30 280             | 33 254                                              | 34 943                 | 36 726                 |
| Housing                                           |          | 6 238           | 5 149            | 5 390            | 7 037                | 6 606            | 6 606              | 9 703                                               | 9 753                  | 10 088                 |
| Health                                            |          | 5 628           | 5 896            | 7 146            | 7 824                | 7 832            | 7 832              | 7 991                                               | 8 368                  | 8 732                  |
| <i><b>Economic and environmental services</b></i> |          | <b>141 070</b>  | <b>121 347</b>   | <b>121 915</b>   | <b>158 670</b>       | <b>303 538</b>   | <b>303 538</b>     | <b>287 839</b>                                      | <b>306 635</b>         | <b>325 294</b>         |
| Planning and development                          |          | 34 140          | 36 832           | 24 223           | 31 432               | 35 970           | 35 970             | 31 456                                              | 29 720                 | 31 225                 |
| Road transport                                    |          | 103 535         | 81 947           | 86 259           | 118 681              | 254 766          | 254 766            | 246 274                                             | 266 817                | 283 816                |
| Environmental protection                          |          | 3 395           | 2 568            | 11 434           | 8 556                | 12 802           | 12 802             | 10 109                                              | 10 098                 | 10 254                 |
| <i><b>Trading services</b></i>                    |          | <b>529 617</b>  | <b>772 743</b>   | <b>657 391</b>   | <b>674 375</b>       | <b>682 411</b>   | <b>682 411</b>     | <b>715 909</b>                                      | <b>809 769</b>         | <b>900 291</b>         |
| Energy sources                                    |          | 291 126         | 350 166          | 333 777          | 424 020              | 427 457          | 427 457            | 454 724                                             | 534 317                | 611 385                |
| Water management                                  |          | 95 724          | 188 198          | 155 030          | 103 892              | 107 011          | 107 011            | 108 542                                             | 116 361                | 122 468                |
| Waste water management                            |          | 80 145          | 107 586          | 92 857           | 85 015               | 84 300           | 84 300             | 88 779                                              | 93 970                 | 98 663                 |
| Waste management                                  |          | 62 622          | 126 792          | 75 728           | 61 449               | 63 643           | 63 643             | 63 864                                              | 65 121                 | 67 774                 |
| <i><b>Other</b></i>                               | <b>4</b> | <b>1 125</b>    | <b>3 725</b>     | <b>6 236</b>     | <b>7 227</b>         | <b>8 010</b>     | <b>8 010</b>       | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>Total Expenditure - Functional</b>             | <b>3</b> | <b>988 089</b>  | <b>1 082 483</b> | <b>1 267 965</b> | <b>1 268 316</b>     | <b>1 436 791</b> | <b>1 436 791</b>   | <b>1 505 669</b>                                    | <b>1 631 362</b>       | <b>1 755 199</b>       |
| <b>Surplus/(Deficit) for the year</b>             |          | <b>(54 162)</b> | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

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

| Functional Classification Description                            | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                       | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue - Functional</b>                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipal governance and administration</b>                   |     | 316 505         | 333 876         | 572 832         | 422 639              | 558 025         | 558 025            | 590 750                                             | 621 613                | 655 502                |
| Executive and council                                            |     | 926             | 509             | 2 464           | 106                  | 135             | 135                | 142                                                 | 148                    | 155                    |
| Mayor and Council                                                |     | 867             | 354             | 2 368           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Manager, Town Secretary and Chief Executive            |     | 59              | 154             | 97              | 106                  | 135             | 135                | 142                                                 | 148                    | 155                    |
| Finance and administration                                       |     | 315 579         | 333 368         | 570 368         | 422 533              | 557 890         | 557 890            | 590 608                                             | 621 465                | 655 347                |
| Administrative and Corporate Support                             |     | –               | –               | 10 433          | 1 290                | 451             | 451                | 473                                                 | 495                    | 517                    |
| Asset Management                                                 |     | 1 500           | 1 721           | 1 034           | 1 000                | 1 000           | 1 000              | 1 000                                               | 1 000                  | 1 000                  |
| Finance                                                          |     | 325 904         | 323 261         | 425 713         | 409 736              | 421 753         | 421 753            | 445 890                                             | 467 447                | 491 425                |
| Fleet Management                                                 |     | –               | –               | 1               | –                    | 1               | 1                  | 2                                                   | 2                      | 2                      |
| Human Resources                                                  |     | 506             | 654             | 686             | 654                  | 654             | 654                | 500                                                 | 500                    | 500                    |
| Information Technology                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Legal Services                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Property Services                                                |     | (15 397)        | 1 720           | 0               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Risk Management                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Security Services                                                |     | 3 066           | 5 881           | 132 501         | 9 853                | 134 031         | 134 031            | 142 743                                             | 152 021                | 161 903                |
| Supply Chain Management                                          |     | 0               | 131             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Valuation Service                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Internal audit                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Governance Function                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Community and public safety</b>                               |     | 12 619          | 28 684          | 22 893          | 16 716               | 37 059          | 37 059             | 18 317                                              | 19 225                 | 20 187                 |
| Community and social services                                    |     | 2 427           | 2 469           | 2 427           | 2 437                | 2 435           | 2 435              | 2 460                                               | 2 486                  | 2 515                  |
| Aged Care                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Agricultural                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Animal Care and Diseases                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cemeteries, Funeral Parlours and Crematoriums                    |     | 377             | 417             | 372             | 387                  | 384             | 384                | 409                                                 | 435                    | 463                    |
| 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                                           |     | 2 051           | 2 052           | 2 055           | 2 050                | 2 051           | 2 051              | 2 051                                               | 2 051                  | 2 051                  |
| Literacy Programmes                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Media Services                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Museums and Art Galleries                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |

| Functional Classification Description<br><br>R thousand       | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Population Development                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Provincial Cultural Matters                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and recreation                                          |     | 5 800           | 7 082           | 8 640           | 10 338               | 10 802          | 10 802             | 11 504                                              | 12 252                 | 13 048                 |
| Beaches and Jetties                                           |     | 4 694           | 4 800           | 6 570           | 7 858                | 8 254           | 8 254              | 8 791                                               | 9 362                  | 9 970                  |
| Casinos, Racing, Gambling, Wagering                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Parks (including Nurseries)                         |     | -               | -               | 15              | -                    | (0)             | (0)                | -                                                   | -                      | -                      |
| Recreational Facilities                                       |     | 1 106           | 2 282           | 2 039           | 2 479                | 2 548           | 2 548              | 2 713                                               | 2 890                  | 3 078                  |
| Sports Grounds and Stadiums                                   |     | -               | -               | 15              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public safety                                                 |     | 1 529           | 1 654           | 2 748           | 1 378                | 1 604           | 1 604              | 1 857                                               | 1 874                  | 1 892                  |
| Civil Defence                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cleansing                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Control of Public Nuisances                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fencing and Fences                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Fighting and Protection                                  |     | 1 529           | 1 654           | 2 748           | 1 378                | 1 604           | 1 604              | 1 857                                               | 1 874                  | 1 892                  |
| Licensing and Control of Animals                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police Forces, Traffic and Street Parking Control             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pounds                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                       |     | -               | 14 499          | 5 849           | -                    | 19 841          | 19 841             | -                                                   | -                      | -                      |
| Housing                                                       |     | -               | 14 499          | 5 849           | -                    | 19 841          | 19 841             | -                                                   | -                      | -                      |
| Informal Settlements                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                        |     | 2 863           | 2 979           | 3 230           | 2 563                | 2 378           | 2 378              | 2 496                                               | 2 613                  | 2 733                  |
| Ambulance                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Services                                               |     | 2 863           | 2 979           | 3 230           | 2 563                | 2 378           | 2 378              | 2 496                                               | 2 613                  | 2 733                  |
| Laboratory Services                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Food Control                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Surveillance and Prevention of Communicable Diseases   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vector Control                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Chemical Safety                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b>                    |     | <b>15 708</b>   | <b>17 119</b>   | <b>30 867</b>   | <b>37 432</b>        | <b>50 432</b>   | <b>50 432</b>      | <b>45 763</b>                                       | <b>47 066</b>          | <b>50 111</b>          |
| Planning and development                                      |     | 7 589           | 8 376           | 6 461           | 8 083                | 9 690           | 9 690              | 10 252                                              | 10 839                 | 11 529                 |
| Billboards                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Corporate Wide Strategic Planning (IDPs, LED's)               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Central City Improvement District                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Facilitation                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Economic Development/Planning                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Regional Planning and Development                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Town Planning, Building Regulations and Enforcement, and City |     | 6 011           | 6 706           | 4 666           | 6 215                | 7 947           | 7 947              | 8 424                                               | 8 929                  | 9 465                  |
| Project Management Unit                                       |     | 1 579           | 1 671           | 1 795           | 1 868                | 1 743           | 1 743              | 1 828                                               | 1 910                  | 2 064                  |
| Provincial Planning                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Functional Classification Description<br><br>R thousand | Ref | 2020/21         | 2021/22          | 2022/23          | Current Year 2023/24 |                  |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------|-----|-----------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                         |     | Audited Outcome | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Support to Local Municipalities                         | 1   | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Road transport                                          |     | 6 952           | 7 341            | 7 002            | 6 910                | 13 003           | 13 003             | 9 599                                               | 8 631                  | 9 192                  |
| Public Transport                                        |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Road and Traffic Regulation                             |     | 5 898           | 5 898            | 5 798            | 4 452                | 7 609            | 7 609              | 8 104                                               | 8 631                  | 9 192                  |
| Roads                                                   |     | 1 054           | 1 443            | 1 204            | 2 458                | 5 394            | 5 394              | 1 495                                               | -                      | -                      |
| Taxi Ranks                                              |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Environmental protection                                |     | 1 167           | 1 402            | 17 404           | 22 439               | 27 739           | 27 739             | 25 912                                              | 27 596                 | 29 390                 |
| Biodiversity and Landscape                              |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Coastal Protection                                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Indigenous Forests                                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Nature Conservation                                     |     | 1 167           | 1 402            | -                | 2 116                | 2 101            | 2 101              | 2 237                                               | 2 383                  | 2 537                  |
| Pollution Control                                       |     | -               | -                | 17 404           | 20 324               | 25 638           | 25 638             | 23 675                                              | 25 214                 | 26 853                 |
| Soil Conservation                                       |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>                                 |     | <b>589 095</b>  | <b>645 723</b>   | <b>660 805</b>   | <b>757 731</b>       | <b>746 356</b>   | <b>746 356</b>     | <b>792 266</b>                                      | <b>876 535</b>         | <b>979 909</b>         |
| Energy sources                                          |     | 310 687         | 342 458          | 313 432          | 408 372              | 370 684          | 370 684            | 409 585                                             | 476 287                | 550 222                |
| Electricity                                             |     | 310 687         | 342 458          | 313 432          | 408 372              | 370 684          | 370 684            | 409 585                                             | 476 287                | 550 222                |
| Street Lighting and Signal Systems                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Nonelectric Energy                                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Water management                                        |     | 108 540         | 119 239          | 195 564          | 161 300              | 182 887          | 182 887            | 177 913                                             | 182 860                | 197 609                |
| Water Treatment                                         |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Water Distribution                                      |     | 108 540         | 119 239          | 195 564          | 161 300              | 182 887          | 182 887            | 177 913                                             | 182 860                | 197 609                |
| Water Storage                                           |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Waste water management                                  |     | 96 238          | 106 057          | 99 252           | 113 711              | 116 065          | 116 065            | 123 062                                             | 130 371                | 139 404                |
| Public Toilets                                          |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Sewerage                                                |     | 96 238          | 106 057          | 99 252           | 113 711              | 116 065          | 116 065            | 123 062                                             | 130 371                | 139 404                |
| Storm Water Management                                  |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Waste Water Treatment                                   |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Waste management                                        |     | 73 630          | 77 969           | 52 557           | 74 347               | 76 720           | 76 720             | 81 707                                              | 87 018                 | 92 674                 |
| Recycling                                               |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Solid Waste Disposal (Landfill Sites)                   |     | 73 630          | 77 969           | 52 557           | 74 347               | 76 720           | 76 720             | 81 707                                              | 87 018                 | 92 674                 |
| Solid Waste Removal                                     |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Street Cleaning                                         |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Other</b>                                            |     | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Abattoirs                                               |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Air Transport                                           |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Forestry                                                |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Licensing and Regulation                                |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Markets                                                 |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Tourism                                                 |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue - Functional</b>                       | 2   | <b>933 927</b>  | <b>1 025 402</b> | <b>1 287 398</b> | <b>1 234 518</b>     | <b>1 391 872</b> | <b>1 391 872</b>   | <b>1 447 095</b>                                    | <b>1 564 439</b>       | <b>1 705 709</b>       |
| <b>Expenditure - Functional</b>                         |     |                 |                  |                  |                      |                  |                    |                                                     |                        |                        |

| Functional Classification Description<br><br>R thousand          | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Municipal governance and administration</b>                   |     | <b>222 313</b>  | <b>88 487</b>   | <b>384 164</b>  | <b>306 226</b>       | <b>323 646</b>  | <b>323 646</b>     | <b>361 817</b>                                      | <b>369 436</b>         | <b>377 649</b>         |
| Executive and council                                            |     | 50 007          | 49 469          | 54 920          | 64 558               | 60 112          | 60 112             | 60 669                                              | 63 460                 | 65 420                 |
| Mayor and Council                                                |     | 26 828          | 25 729          | 30 038          | 30 961               | 29 715          | 29 715             | 27 833                                              | 29 329                 | 29 926                 |
| Municipal Manager, Town Secretary and Chief Executive            |     | 23 179          | 23 740          | 24 882          | 33 598               | 30 397          | 30 397             | 32 836                                              | 34 131                 | 35 494                 |
| Finance and administration                                       |     | 172 304         | 38 998          | 329 172         | 241 417              | 263 075         | 263 075            | 300 625                                             | 305 578                | 311 781                |
| Administrative and Corporate Support                             |     | 50 032          | 36 464          | 47 182          | 47 720               | 48 124          | 48 124             | 50 790                                              | 49 953                 | 53 540                 |
| Asset Management                                                 |     | 9 612           | 8 629           | 6 225           | 9 432                | 9 647           | 9 647              | 12 217                                              | 9 689                  | 10 187                 |
| Finance                                                          |     | 53 692          | (81 725)        | 186 308         | 76 395               | 92 643          | 92 643             | 118 420                                             | 121 829                | 120 437                |
| Fleet Management                                                 |     | -               | 45              | 11 579          | 10 589               | 11 882          | 11 882             | 11 437                                              | 11 797                 | 12 289                 |
| Human Resources                                                  |     | 12 743          | 24 868          | 15 176          | 17 791               | 18 125          | 18 125             | 26 277                                              | 27 871                 | 28 068                 |
| Information Technology                                           |     | 9 534           | 11 574          | 12 341          | 19 397               | 19 889          | 19 889             | 20 983                                              | 21 327                 | 21 425                 |
| Legal Services                                                   |     | -               | -               | 3 580           | 5 500                | 5 511           | 5 511              | 2 028                                               | 2 279                  | 2 531                  |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | -               | -               | 1 298           | 4 314                | 3 134           | 3 134              | 3 950                                               | 4 050                  | 4 156                  |
| Property Services                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Risk Management                                                  |     | 27              | 562             | 226             | 167                  | -               | -                  | -                                                   | -                      | -                      |
| Security Services                                                |     | 30 981          | 32 776          | 37 729          | 39 608               | 43 279          | 43 279             | 42 630                                              | 44 324                 | 46 100                 |
| Supply Chain Management                                          |     | 5 683           | 5 805           | 7 528           | 10 504               | 10 841          | 10 841             | 11 894                                              | 12 458                 | 13 050                 |
| Valuation Service                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Internal audit                                                   |     | 2               | 20              | 73              | 251                  | 460             | 460                | 523                                                 | 398                    | 449                    |
| Governance Function                                              |     | 2               | 20              | 73              | 251                  | 460             | 460                | 523                                                 | 398                    | 449                    |
| <b>Community and public safety</b>                               |     | <b>93 963</b>   | <b>96 183</b>   | <b>98 259</b>   | <b>121 818</b>       | <b>119 186</b>  | <b>119 186</b>     | <b>140 104</b>                                      | <b>145 522</b>         | <b>151 964</b>         |
| Community and social services                                    |     | 9 090           | 9 661           | 8 230           | 12 897               | 13 558          | 13 558             | 13 952                                              | 14 331                 | 14 956                 |
| Aged Care                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Agricultural                                                     |     | 19              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Animal Care and Diseases                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cemeteries, Funeral Parlours and Crematoriums                    |     | 1 218           | 887             | 695             | 3 451                | 3 451           | 3 451              | 3 638                                               | 3 557                  | 3 699                  |
| Child Care Facilities                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Halls and Facilities                                   |     | -               | 127             | 3               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Consumer Protection                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cultural Matters                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Disaster Management                                              |     | 678             | 396             | 338             | 1 185                | 1 784           | 1 784              | 1 840                                               | 1 901                  | 1 965                  |
| Education                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Indigenous and Customary Law                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Industrial Promotion                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Language Policy                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries and Archives                                           |     | 6 225           | 6 888           | 7 187           | 8 261                | 8 322           | 8 322              | 8 474                                               | 8 874                  | 9 292                  |
| Literacy Programmes                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Media Services                                                   |     | 950             | 1 364           | 7               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums and Art Galleries                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Population Development                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Provincial Cultural Matters                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Functional Classification Description<br><br>R thousand       | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Theatres                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and recreation                                          |     | 49 442          | 50 299          | 50 562          | 63 813               | 60 909          | 60 909             | 75 205                                              | 78 127                 | 81 461                 |
| Beaches and Jetties                                           |     | 11 759          | 12 727          | 11 077          | 15 890               | 13 990          | 13 990             | 23 557                                              | 24 442                 | 25 430                 |
| Casinos, Racing, Gambling, Wagering                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Parks (including Nurseries)                         |     | 28 043          | 28 367          | 29 709          | 36 809               | 35 434          | 35 434             | 38 172                                              | 39 669                 | 41 543                 |
| Recreational Facilities                                       |     | 2 308           | 2 726           | 3 623           | 3 824                | 3 804           | 3 804              | 5 558                                               | 5 723                  | 5 898                  |
| Sports Grounds and Stadiums                                   |     | 7 333           | 6 479           | 6 152           | 7 290                | 7 682           | 7 682              | 7 918                                               | 8 293                  | 8 591                  |
| Public safety                                                 |     | 23 565          | 25 178          | 26 931          | 30 247               | 30 280          | 30 280             | 33 254                                              | 34 943                 | 36 726                 |
| Civil Defence                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cleansing                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Control of Public Nuisances                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fencing and Fences                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Fighting and Protection                                  |     | 23 565          | 25 178          | 26 931          | 30 247               | 30 280          | 30 280             | 33 254                                              | 34 943                 | 36 726                 |
| Licensing and Control of Animals                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police Forces, Traffic and Street Parking Control             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pounds                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                       |     | 6 238           | 5 149           | 5 390           | 7 037                | 6 606           | 6 606              | 9 703                                               | 9 753                  | 10 088                 |
| Housing                                                       |     | 6 238           | 5 149           | 5 390           | 7 037                | 6 606           | 6 606              | 9 703                                               | 9 753                  | 10 088                 |
| Informal Settlements                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                        |     | 5 628           | 5 896           | 7 146           | 7 824                | 7 832           | 7 832              | 7 991                                               | 8 368                  | 8 732                  |
| Ambulance                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Services                                               |     | 5 628           | 5 896           | 7 146           | 7 824                | 7 832           | 7 832              | 7 991                                               | 8 368                  | 8 732                  |
| Laboratory Services                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Food Control                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Surveillance and Prevention of Communicable Diseases   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vector Control                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Chemical Safety                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b>                    |     | <b>141 070</b>  | <b>121 347</b>  | <b>121 915</b>  | <b>158 670</b>       | <b>303 538</b>  | <b>303 538</b>     | <b>287 839</b>                                      | <b>306 635</b>         | <b>325 294</b>         |
| Planning and development                                      |     | 34 140          | 36 832          | 24 223          | 31 432               | 35 970          | 35 970             | 31 456                                              | 29 720                 | 31 225                 |
| Billboards                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Corporate Wide Strategic Planning (IDPs, LEDs)                |     | 1 989           | 1 878           | 1 051           | 2 412                | 2 328           | 2 328              | 2 603                                               | 2 774                  | 2 831                  |
| Central City Improvement District                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Facilitation                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Economic Development/Planning                                 |     | 2 013           | 3 524           | 2 836           | 6 368                | 7 757           | 7 757              | 1 869                                               | 1 754                  | 1 790                  |
| Regional Planning and Development                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Town Planning, Building Regulations and Enforcement, and City |     | 28 487          | 29 695          | 18 461          | 18 518               | 21 661          | 21 661             | 22 730                                              | 20 728                 | 21 918                 |
| Project Management Unit                                       |     | 1 652           | 1 735           | 1 875           | 4 134                | 4 224           | 4 224              | 4 255                                               | 4 465                  | 4 686                  |
| Provincial Planning                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Support to Local Municipalities                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road transport                                                |     | 103 535         | 81 947          | 86 259          | 118 681              | 254 766         | 254 766            | 246 274                                             | 266 817                | 283 816                |

| Functional Classification Description<br><br>R thousand | Ref | 2020/21         | 2021/22          | 2022/23          | Current Year 2023/24 |                  |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------|-----|-----------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                         |     | Audited Outcome | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Public Transport                                        | 1   | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Road and Traffic Regulation                             |     | 10 705          | 10 604           | 11 897           | 13 288               | 134 414          | 134 414            | 136 702                                             | 152 074                | 161 672                |
| Roads                                                   |     | 92 829          | 71 343           | 74 361           | 105 393              | 120 351          | 120 351            | 109 571                                             | 114 743                | 122 144                |
| Taxi Ranks                                              |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Environmental protection                                |     | 3 395           | 2 568            | 11 434           | 8 556                | 12 802           | 12 802             | 10 109                                              | 10 098                 | 10 254                 |
| Biodiversity and Landscape                              |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Coastal Protection                                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Indigenous Forests                                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Nature Conservation                                     |     | 7               | 4                | 6                | 23                   | 8                | 8                  | 24                                                  | 24                     | 24                     |
| Pollution Control                                       |     | 3 388           | 2 564            | 11 428           | 8 534                | 12 794           | 12 794             | 10 085                                              | 10 074                 | 10 230                 |
| Soil Conservation                                       |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>                                 |     | <b>529 617</b>  | <b>772 743</b>   | <b>657 391</b>   | <b>674 375</b>       | <b>682 411</b>   | <b>682 411</b>     | <b>715 909</b>                                      | <b>809 769</b>         | <b>900 291</b>         |
| Energy sources                                          |     | 291 126         | 350 166          | 333 777          | 424 020              | 427 457          | 427 457            | 454 724                                             | 534 317                | 611 385                |
| Electricity                                             |     | 291 126         | 350 166          | 333 777          | 424 020              | 427 457          | 427 457            | 454 724                                             | 534 317                | 611 385                |
| Street Lighting and Signal Systems                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Nonelectric Energy                                      |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Water management                                        |     | 95 724          | 188 198          | 155 030          | 103 892              | 107 011          | 107 011            | 108 542                                             | 116 361                | 122 468                |
| Water Treatment                                         |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Water Distribution                                      |     | 95 724          | 188 198          | 155 030          | 103 892              | 107 011          | 107 011            | 108 542                                             | 116 361                | 122 468                |
| Water Storage                                           |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Waste water management                                  |     | 80 145          | 107 586          | 92 857           | 85 015               | 84 300           | 84 300             | 88 779                                              | 93 970                 | 98 663                 |
| Public Toilets                                          |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Sewerage                                                |     | 80 145          | 107 586          | 92 857           | 85 015               | 84 300           | 84 300             | 88 779                                              | 93 970                 | 98 663                 |
| Storm Water Management                                  |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Waste Water Treatment                                   |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Waste management                                        |     | 62 622          | 126 792          | 75 728           | 61 449               | 63 643           | 63 643             | 63 864                                              | 65 121                 | 67 774                 |
| Recycling                                               |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Solid Waste Disposal (Landfill Sites)                   |     | 62 622          | 126 593          | 75 708           | 61 449               | 63 643           | 63 643             | 63 864                                              | 65 121                 | 67 774                 |
| Solid Waste Removal                                     |     | -               | 199              | 20               | -                    | -                | -                  | -                                                   | -                      | -                      |
| Street Cleaning                                         |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Other</b>                                            |     | <b>1 125</b>    | <b>3 725</b>     | <b>6 236</b>     | <b>7 227</b>         | <b>8 010</b>     | <b>8 010</b>       | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Abattoirs                                               |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Air Transport                                           |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Forestry                                                |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Licensing and Regulation                                |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Markets                                                 |     | -               | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Tourism                                                 |     | 1 125           | 3 725            | 6 236            | 7 227                | 8 010            | 8 010              | -                                                   | -                      | -                      |
| <b>Total Expenditure - Functional</b>                   | 3   | <b>988 089</b>  | <b>1 082 483</b> | <b>1 267 965</b> | <b>1 268 316</b>     | <b>1 436 791</b> | <b>1 436 791</b>   | <b>1 505 669</b>                                    | <b>1 631 362</b>       | <b>1 755 199</b>       |
| <b>Surplus/(Deficit) for the year</b>                   |     | <b>(54 162)</b> | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |

#### References

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

| Functional Classification Description | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                       | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Revenue by Vote                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | 1 432           | 663             | 679             | 1 194                | 789             | 789                | 1 115                                               | 1 143                  | 1 172                  |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | 107 839         | 86 713          | 148 613         | 410 736              | 422 753         | 422 753            | 446 890                                             | 468 447                | 492 425                |
| Vote 4 - COMMUNITY SERVICES                     |     | 12 256          | 13 932          | 14 281          | 127 808              | 263 317         | 263 317            | 276 782                                             | 294 491                | 313 345                |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 1 579           | 1 671           | 1 795           | 280 192              | 306 542         | 306 542            | 304 298                                             | 315 141                | 339 078                |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | -               | -               | -               | 408 372              | 370 684         | 370 684            | 409 586                                             | 476 288                | 550 224                |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | -               | -               | -               | 6 215                | 27 788          | 27 788             | 8 424                                               | 8 929                  | 9 465                  |
| 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   | 123 107         | 102 979         | 165 368         | 1 234 518            | 1 391 872       | 1 391 872          | 1 447 095                                           | 1 564 439              | 1 705 709              |
| Expenditure by Vote to be appropriated          | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | 17 859          | 21 168          | 25 273          | 39 841               | 38 166          | 38 166             | 31 456                                              | 32 681                 | 34 019                 |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | 34 561          | 35 326          | 36 027          | 113 288              | 112 376         | 112 376            | 128 955                                             | 131 727                | 136 388                |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | 4 587           | (26 139)        | 10 147          | 95 922               | 113 131         | 113 131            | 142 064                                             | 143 474                | 143 136                |
| Vote 4 - COMMUNITY SERVICES                     |     | 32 618          | 31 549          | 33 307          | 240 505              | 369 557         | 369 557            | 386 594                                             | 410 377                | 430 778                |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 7 905           | 4 383           | 6 348           | 315 072              | 334 137         | 334 137            | 316 288                                             | 334 913                | 353 575                |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | -               | -               | -               | 425 261              | 427 457         | 427 457            | 466 160                                             | 546 114                | 623 674                |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | 2 455           | 3 481           | 2 930           | 38 427               | 41 967          | 41 967             | 34 152                                              | 32 074                 | 33 629                 |
| 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   | 99 986          | 69 768          | 114 031         | 1 268 316            | 1 436 791       | 1 436 791          | 1 505 669                                           | 1 631 362              | 1 755 199              |
| Surplus/(Deficit) for the year                  | 2   | 23 121          | 33 211          | 51 337          | (33 798)             | (44 919)        | (44 919)           | (58 574)                                            | (66 923)               | (49 490)               |

References

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

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

3. Assign share in 'associate' to relevant Vote

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

| Vote Description                                             | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue by Vote</b>                                       | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Vote 1 - OFFICE OF THE MUNICIPAL MANAGER</b>              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 1.1 - Municipal Manager                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 1.2 - Performance Management                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 1.3 - Integrated Development                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 1.4 - Risk and Internal Audit                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER</b>       |     | 1 432           | 663             | 679             | 1 194                | 789             | 789                | 1 115                                               | 1 143                  | 1 172                  |
| 2.1 - Deputy Municipal Manager                               |     | 59              | 9               | 97              | 106                  | 135             | 135                | 142                                                 | 148                    | 155                    |
| 2.2 - Executive Council                                      |     | 0               | -               | (104)           | -                    | -               | -                  | -                                                   | -                      | -                      |
| 2.3 - Administrative Office Of The Executive Mayor / Speaker |     | 867             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 2.4 - Administration And Auxiliary Services                  |     | -               | -               | -               | 435                  | -               | -                  | 473                                                 | 495                    | 517                    |
| 2.5 - Communications                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 2.6 - Human Resources Management                             |     | 506             | 654             | 686             | 654                  | 654             | 654                | 500                                                 | 500                    | 500                    |
| 2.7 - Information Communication Technology (Ict)             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 2.8 - Legal Services                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 2.9 - Strategic Projects                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT</b>             |     | 107 839         | 86 713          | 148 613         | 410 736              | 422 753         | 422 753            | 446 890                                             | 468 447                | 492 425                |
| 3.1 - Chief Financial Officer                                |     | 107 839         | 86 713          | 148 613         | 113 737              | 111 415         | 111 415            | 118 695                                             | 124 368                | 129 497                |
| 3.2 - Assets; Funding And Investments Management             |     | -               | -               | -               | 1 000                | 1 000           | 1 000              | 1 000                                               | 1 000                  | 1 000                  |
| 3.3 - Budget And Treasury                                    |     | -               | -               | -               | 414                  | 298             | 298                | 15 721                                              | 14 595                 | 15 387                 |
| 3.4 - Expenditure                                            |     | -               | -               | -               | 6 318                | 13 394          | 13 394             | 313                                                 | 327                    | 342                    |
| 3.5 - Revenue                                                |     | -               | -               | -               | 289 267              | 296 646         | 296 646            | 311 161                                             | 328 157                | 346 199                |
| 3.6 - Supply Chain Management                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 3.7 - Economic Development And Tourism                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 4 - COMMUNITY SERVICES</b>                           |     | 12 256          | 13 932          | 14 281          | 127 808              | 263 317         | 263 317            | 276 782                                             | 294 491                | 313 345                |
| 4.1 - Director:Community Services                            |     | -               | -               | -               | 4 553                | 4 535           | 4 535              | -                                                   | -                      | -                      |
| 4.2 - Disaster Management And Fire Services                  |     | -               | -               | -               | 10 338               | 10 802          | 10 802             | 1 857                                               | 1 874                  | 1 892                  |
| 4.3 - Parks And Community Amenities                          |     | 9 394           | 10 953          | 11 051          | 2 563                | 2 378           | 2 378              | 16 201                                              | 17 121                 | 18 100                 |
| 4.4 - Safety And Security                                    |     | -               | -               | -               | 15 683               | 143 244         | 143 244            | 150 847                                             | 160 652                | 171 094                |

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

| Vote Description                                               | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 4.5 - Waste And Environmental Management                       |     | 2 863           | 2 979           | 3 230           | 94 671               | 102 358         | 102 358            | 107 878                                             | 114 844                | 122 259                |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 5 - CIVIL AND WATER SERVICES</b>                       |     | <b>1 579</b>    | <b>1 671</b>    | <b>1 795</b>    | <b>280 192</b>       | <b>306 542</b>  | <b>306 542</b>     | <b>304 298</b>                                      | <b>315 141</b>         | <b>339 078</b>         |
| 5.1 - Director:Civil and Water Services                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 5.2 - Management and Administration                            |     | -               | -               | -               | 3 313                | 5 846           | 5 846              | -                                                   | -                      | -                      |
| 5.3 - Roads and Stormwater                                     |     | -               | -               | -               | -                    | -               | -                  | 1 495                                               | -                      | -                      |
| 5.4 - Project Management Unit (Pmu)                            |     | 1 579           | 1 671           | 1 795           | 1 868                | 1 743           | 1 743              | 1 828                                               | 1 910                  | 2 064                  |
| 5.5 - Sanitation                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 5.6 - Sewerage                                                 |     | -               | -               | -               | 113 711              | 116 065         | 116 065            | 123 062                                             | 130 371                | 139 404                |
| 5.7 - Wastewater Treatment Works (WWTW)                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 5.8 - Water                                                    |     | -               | -               | -               | 161 300              | 182 887         | 182 887            | 177 913                                             | 182 860                | 197 609                |
| 5.9 - Water Treatment Works (WTW)                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 5.10 - Water Services Authority (WSA)                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 6 - ELECTRO/MECHANICAL SERVICES</b>                    |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>408 372</b>       | <b>370 684</b>  | <b>370 684</b>     | <b>409 586</b>                                      | <b>476 288</b>         | <b>550 224</b>         |
| 6.1 - Director:Electro/Mechanical Services                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 6.2 - Management and Administration                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 6.3 - Electrical:Kouga                                         |     | -               | -               | -               | 408 372              | 370 684         | 370 684            | 409 585                                             | 476 287                | 550 222                |
| 6.4 - Electrical:Humansdorp                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 6.6 - Renewable, Control and Special Projects                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 6.7 - Fleet and Workshop                                       |     | -               | -               | -               | -                    | -               | -                  | 2                                                   | 2                      | 2                      |
| 6.8 - Mechanical                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 7 - PLANNING AND DEVELOPMENT</b>                       |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>6 215</b>         | <b>27 788</b>   | <b>27 788</b>      | <b>8 424</b>                                        | <b>8 929</b>           | <b>9 465</b>           |
| 7.1 - Director:Planning and Development                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 7.2 - Building Control                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 7.3 - Human Settlement                                         |     | -               | -               | -               | -                    | 19 841          | 19 841             | -                                                   | -                      | -                      |
| 7.4 - Land and Property Administration                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 7.5 - Town and Regional Planning                               |     | -               | -               | -               | 6 215                | 7 947           | 7 947              | 8 424                                               | 8 929                  | 9 465                  |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

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

| Vote Description            | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 8 - [NAME OF VOTE 8]   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 9 - [NAME OF VOTE 9]   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 10 - [NAME OF VOTE 10] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 11 - [NAME OF VOTE 11] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

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

| Vote Description            | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 12 - [NAME OF VOTE 12] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

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

| Vote Description                                             | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                  |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                              |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                   |          |                 |                 |                 |                      |                  |                    |                                                     |                        |                        |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue by Vote</b>                                 | <b>2</b> | <b>123 107</b>  | <b>102 979</b>  | <b>165 368</b>  | <b>1 234 518</b>     | <b>1 391 872</b> | <b>1 391 872</b>   | <b>1 447 095</b>                                    | <b>1 564 439</b>       | <b>1 705 709</b>       |
| <b>Expenditure by Vote</b>                                   | <b>1</b> |                 |                 |                 |                      |                  |                    |                                                     |                        |                        |
| <b>Vote 1 - OFFICE OF THE MUNICIPAL MANAGER</b>              |          | <b>17 859</b>   | <b>21 168</b>   | <b>25 273</b>   | <b>39 841</b>        | <b>38 166</b>    | <b>38 166</b>      | <b>31 456</b>                                       | <b>32 681</b>          | <b>34 019</b>          |
| 1.1 - Municipal Manager                                      |          | 14 267          | 16 871          | 20 465          | 34 080               | 32 362           | 32 362             | 25 026                                              | 26 027                 | 27 080                 |
| 1.2 - Performance Management                                 |          | 1 888           | 1 973           | 3 459           |                      |                  |                    | 3 304                                               | 3 482                  | 3 659                  |
| 1.3 - Integrated Development                                 |          | 1 675           | 1 743           | 1 051           |                      |                  |                    | 2 603                                               | 2 774                  | 2 831                  |
| 1.4 - Risk and Internal Audit                                |          | 30              | 582             | 298             | 5 762                | 5 803            | 5 803              | 523                                                 | 398                    | 449                    |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                              |          | -               | -               | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER</b>       |          | <b>34 561</b>   | <b>35 326</b>   | <b>36 027</b>   | <b>113 288</b>       | <b>112 376</b>   | <b>112 376</b>     | <b>128 955</b>                                      | <b>131 727</b>         | <b>136 388</b>         |
| 2.1 - Deputy Municipal Manager                               |          | 1 551           | 1 527           | 315             | 2 067                | 501              | 501                | 383                                                 | 384                    | 385                    |
| 2.2 - Executive Council                                      |          | 24 769          | 24 098          | 27 508          | 30 961               | 29 715           | 29 715             | 27 833                                              | 29 329                 | 29 926                 |
| 2.3 - Administrative Office Of The Executive Mayor / Speaker |          | -               | -               | -               |                      |                  |                    |                                                     |                        |                        |
| 2.4 - Administration and Auxiliary Services                  |          | -               | -               | -               | 43 152               | 43 607           | 43 607             | 47 486                                              | 46 471                 | 49 881                 |
| 2.5 - Communications                                         |          | 950             | 1 330           | 1 307           |                      |                  |                    | 3 950                                               | 4 050                  | 4 156                  |
| 2.6 - Human Resources Management                             |          | 3 850           | 4 249           | 3 317           | 17 711               | 18 125           | 18 125             | 26 277                                              | 27 871                 | 28 068                 |
| 2.7 - Information Communication Technology (Ict)             |          | -               | -               | -               | 19 397               | 19 889           | 19 889             | 20 983                                              | 21 327                 | 21 425                 |
| 2.8 - Legal Services                                         |          | 3 441           | 4 121           | 3 580           |                      | 540              | 540                | 2 028                                               | 2 279                  | 2 531                  |
| 2.9 - Strategic Projects                                     |          | -               | -               | -               |                      |                  |                    | 16                                                  | 17                     | 18                     |
|                                                              |          | -               | -               | -               |                      |                  |                    |                                                     |                        |                        |
| <b>Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT</b>             |          | <b>4 587</b>    | <b>(26 139)</b> | <b>10 147</b>   | <b>95 922</b>        | <b>113 131</b>   | <b>113 131</b>     | <b>142 064</b>                                      | <b>143 474</b>         | <b>143 136</b>         |
| 3.1 - Chief Financial Officer                                |          | 2 064           | (31 907)        | 2 823           | 2 064                | 3 146            | 3 146              | 3 411                                               | 3 493                  | 3 624                  |
| 3.2 - Assets; Funding And Investments Management             |          | -               | -               | -               | 9 437                | 9 647            | 9 647              | 12 217                                              | 9 689                  | 10 187                 |
| 3.3 - Budget And Treasury                                    |          | -               | -               | -               | 7 243                | 6 598            | 6 598              | 28 605                                              | 29 419                 | 23 754                 |
| 3.4 - Expenditure                                            |          | -               | -               | -               | 12 772               | 16 335           | 16 335             | 8 206                                               | 8 600                  | 9 014                  |

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

| Vote Description                                               | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 3.5 - Revenue                                                  |     | –               | –               | –               | 53 902               | 66 564          | 66 564             | 61 079                                              | 64 140                 | 67 480                 |
| 3.6 - Supply Chain Management                                  |     | –               | –               | –               | 10 504               | 10 841          | 10 841             | 11 894                                              | 12 458                 | 13 050                 |
| 3.7 - Economic Development And Tourism                         |     | 2 523           | 5 768           | 7 324           |                      |                 |                    | 16 652                                              | 15 675                 | 16 027                 |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Vote 4 - COMMUNITY SERVICES</b>                             |     | <b>32 618</b>   | <b>31 549</b>   | <b>33 307</b>   | <b>240 505</b>       | <b>369 557</b>  | <b>369 557</b>     | <b>386 594</b>                                      | <b>410 377</b>         | <b>430 778</b>         |
| 4.1 - Director:Community Services                              |     | 3 824           | 2 323           | 2 429           | 14 909               | 14 952          | 14 952             | 2 887                                               | 2 991                  | 3 101                  |
| 4.2 - Disaster Management And Fire Services                    |     | –               | –               | –               | 1 600                | 2 199           | 2 199              | 35 504                                              | 37 254                 | 39 101                 |
| 4.3 - Parks And Community Amenities                            |     | 23 167          | 23 228          | 23 732          | 63 066               | 60 163          | 60 163             | 86 931                                              | 90 172                 | 94 067                 |
| 4.4 - Safety And Security                                      |     | –               | –               | –               | 90 947               | 215 806         | 215 806            | 179 332                                             | 196 398                | 207 772                |
| 4.5 - Waste And Environmental Management                       |     | 5 628           | 5 998           | 7 146           | 69 983               | 76 437          | 76 437             | 81 940                                              | 83 562                 | 86 737                 |
|                                                                |     | –               | –               | –               | –                    |                 |                    | –                                                   | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Vote 5 - CIVIL AND WATER SERVICES</b>                       |     | <b>7 905</b>    | <b>4 383</b>    | <b>6 348</b>    | <b>315 072</b>       | <b>334 137</b>  | <b>334 137</b>     | <b>316 288</b>                                      | <b>334 913</b>         | <b>353 575</b>         |
| 5.1 - Director:Civil and Water Services                        |     | 2 444           | 1 448           | 577             | 6 273                | 6 426           | 6 426              | 2 321                                               | 2 419                  | 2 523                  |
| 5.2 - Management and Administration                            |     | 3 809           | 1 199           | 3 896           | 119 892              | 136 400         | 136 400            | 2 808                                               | 2 941                  | 3 078                  |
| 5.3 - Roads and Stormwater                                     |     | –               | –               | –               |                      |                 |                    | 109 571                                             | 114 743                | 122 144                |
| 5.4 - Project Management Unit (Pmu)                            |     | 1 652           | 1 735           | 1 875           |                      |                 |                    | 4 267                                               | 4 478                  | 4 699                  |
| 5.5 - Sanitation                                               |     | –               | –               | –               | –                    | –               | –                  | 4 614                                               | 4 685                  | 4 755                  |
| 5.6 - Sewerage                                                 |     | –               | –               | –               | 85 015               | 84 300          | 84 300             | 84 166                                              | 89 286                 | 93 908                 |
| 5.7 - Wastewater Treatment Works (WWTW)                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 5.8 - Water                                                    |     | –               | –               | –               | 103 892              | 107 011         | 107 011            | 108 533                                             | 116 353                | 122 458                |
| 5.9 - Water Treatment Works (WTW)                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 5.10 - Water Services Authority (WSA)                          |     | –               | –               | –               | –                    | –               | –                  | 8                                                   | 9                      | 9                      |
| <b>Vote 6 - ELECTRO/MECHANICAL SERVICES</b>                    |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>425 261</b>       | <b>427 457</b>  | <b>427 457</b>     | <b>466 160</b>                                      | <b>546 114</b>         | <b>623 674</b>         |
| 6.1 - Director:Electro/Mechanical Services                     |     | –               | –               | –               | –                    | –               | –                  | 1 552                                               | 1 619                  | 1 689                  |
| 6.2 - Management and Administration                            |     | –               | –               | –               | 1 242                | –               | –                  | –                                                   | –                      | –                      |
| 6.3 - Electrical:Kouga                                         |     | –               | –               | –               | 424 020              | 427 457         | 427 457            | 453 159                                             | 532 685                | 609 682                |
| 6.4 - Electrical:Humansdorp                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 6.6 - Renewable, Control and Special Projects                  |     | –               | –               | –               | –                    | –               | –                  | 13                                                  | 13                     | 14                     |
| 6.7 - Fleet and Workshop                                       |     | –               | –               | –               | –                    | –               | –                  | 11 335                                              | 11 797                 | 12 289                 |
| 6.8 - Mechanical                                               |     | –               | –               | –               | –                    | –               | –                  | 102                                                 | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |

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

| Vote Description<br>R thousand           | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Vote 7 - PLANNING AND DEVELOPMENT</b> |     | 2 455           | 3 481           | 2 930           | 38 427               | 41 967          | 41 967             | 34 152                                              | 32 074                 | 33 629                 |
| 7.1 - Director:Planning and Development  |     | 1 821           | 2 001           | 1 182           | 2 107                | 769             | 769                | 1 995                                               | 2 084                  | 2 178                  |
| 7.2 - Building Control                   |     | -               | -               | -               | -                    | -               | -                  | 475                                                 | 497                    | 520                    |
| 7.3 - Human Settlement                   |     | -               | -               | -               | 7 037                | 6 606           | 6 606              | 9 703                                               | 9 753                  | 10 088                 |
| 7.4 - Land and Property Administration   |     | 634             | 1 480           | 1 748           | -                    | -               | -                  | 2 533                                               | 2 451                  | 2 522                  |
| 7.5 - Town and Regional Planning         |     | -               | -               | -               | 29 283               | 34 591          | 34 591             | 19 446                                              | 17 289                 | 18 321                 |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 8 - [NAME OF VOTE 8]</b>         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 9 - [NAME OF VOTE 9]</b>         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 10 - [NAME OF VOTE 10]</b>       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

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

| Vote Description            | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 11 - [NAME OF VOTE 11] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

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

| Vote Description<br>R thousand | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Vote 15 - [NAME OF VOTE 15]    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Expenditure by Vote      | 2   | 99 986          | 69 768          | 114 031         | 1 268 316            | 1 436 791       | 1 436 791          | 1 505 669                                           | 1 631 362              | 1 755 199              |
| Surplus/(Deficit) for the year | 2   | 23 121          | 33 211          | 51 337          | (33 798)             | (44 919)        | (44 919)           | (58 574)                                            | (66 923)               | (49 490)               |

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 | 2020/21          | 2021/22          | 2022/23          | Current Year 2023/24 |                  |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      |     | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                    | 1   |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Revenue</b>                                                       |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Exchange Revenue</b>                                              |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Service charges - Electricity                                        | 2   | 281 916          | 317 993          | 306 477          | 390 731              | 352 780          | 352 780            | (763)             | 397 583                                             | 460 004                | 532 224                |
| Service charges - Water                                              | 2   | 80 983           | 44 968           | 117 400          | 101 425              | 118 603          | 118 603            | 5 129             | 127 202                                             | 136 424                | 146 315                |
| Service charges - Waste Water Management                             | 2   | 52 346           | 53 366           | 61 797           | 63 314               | 64 268           | 64 268             | 2 063             | 68 446                                              | 72 895                 | 77 633                 |
| Service charges - Waste Management                                   | 2   | 53 974           | 54 526           | 61 945           | 66 396               | 66 782           | 66 782             | -                 | 71 123                                              | 75 745                 | 80 669                 |
| Sale of Goods and Rendering of Services                              |     | 8 159            | 9 582            | 9 189            | 7 790                | 9 000            | 9 000              |                   | 9 533                                               | 10 095                 | 10 689                 |
| Agency services                                                      |     | -                | 2 560            | 2 678            | 1 000                | 4 276            | 4 276              |                   | 4 554                                               | 4 850                  | 5 166                  |
| Interest                                                             |     | -                | -                | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Interest earned from Receivables                                     |     | 8 281            | 12 104           | 20 845           | 18 595               | 30 145           | 30 145             |                   | 32 335                                              | 34 757                 | 37 376                 |
| Interest earned from Current and Non Current Assets                  |     | 4 192            | 3 225            | 6 824            | 4 598                | 11 674           | 11 674             |                   | 13 998                                              | 12 809                 | 13 385                 |
| Dividends                                                            |     | -                | -                | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Rent on Land                                                         |     | -                | -                | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Rental from Fixed Assets                                             |     | 2 347            | 3 094            | 2 570            | 3 295                | 2 999            | 2 999              |                   | 3 187                                               | 3 385                  | 3 595                  |
| Licence and permits                                                  |     | 2 724            | 2 488            | 2 677            | 3 021                | 2 677            | 2 677              |                   | 2 851                                               | 3 037                  | 3 234                  |
| Operational Revenue                                                  |     | 1 052            | 3 805            | 1 200            | 2 174                | 4 116            | 4 116              |                   | 1 955                                               | 1 976                  | 1 998                  |
| <b>Non-Exchange Revenue</b>                                          |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Property rates                                                       | 2   | 210 205          | 224 326          | 259 514          | 281 488              | 281 488          | 281 488            | -                 | 297 076                                             | 313 303                | 330 535                |
| Surcharges and Taxes                                                 |     | -                | -                | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                        |     | 3 308            | 5 881            | 132 853          | 10 334               | 134 597          | 134 597            |                   | 143 343                                             | 152 658                | 162 577                |
| Licences or permits                                                  |     | 8 914            | 7 105            | 7 195            | 10 668               | 11 053           | 11 053             |                   | 11 772                                              | 12 537                 | 13 352                 |
| Transfer and subsidies - Operational                                 |     | 166 982          | 153 901          | 177 339          | 190 883              | 197 730          | 197 730            |                   | 202 153                                             | 211 994                | 223 454                |
| Interest                                                             |     | 1 700            | 1 775            | 3 729            | 3 244                | 5 223            | 5 223              |                   | 5 510                                               | 5 813                  | 6 133                  |
| Fuel Levy                                                            |     | -                | -                | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Operational Revenue                                                  |     | -                | 50 436           | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Gains on disposal of Assets                                          |     | 57               | (8)              | 31               | -                    | (0)              | (0)                |                   | -                                                   | -                      | -                      |
| Other Gains                                                          |     | 0                | 131              | 10 913           | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| Discontinued Operations                                              |     | -                | -                | -                | -                    | -                | -                  |                   | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>887 140</b>   | <b>951 260</b>   | <b>1 185 175</b> | <b>1 158 957</b>     | <b>1 297 411</b> | <b>1 297 411</b>   | <b>6 428</b>      | <b>1 392 621</b>                                    | <b>1 512 282</b>       | <b>1 648 335</b>       |
| <b>Expenditure</b>                                                   |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Employee related costs                                               | 2   | 335 334          | 343 042          | 364 306          | 447 813              | 441 256          | 441 256            | -                 | 471 877                                             | 502 140                | 528 366                |
| Remuneration of councillors                                          |     | 12 780           | 13 395           | 13 700           | 15 140               | 15 140           | 15 140             |                   | 15 594                                              | 16 345                 | 17 163                 |
| Bulk purchases - electricity                                         | 2   | 254 058          | 295 222          | 291 888          | 364 280              | 354 710          | 354 710            | -                 | 386 299                                             | 462 520                | 535 135                |
| Inventory consumed                                                   | 8   | 71 675           | 93 046           | 91 082           | 94 345               | 103 156          | 103 156            |                   | 108 619                                             | 114 517                | 121 908                |
| Debt impairment                                                      | 3   | 12               | 51 154           | 119 944          | 28 314               | 173 540          | 173 540            | -                 | 158 246                                             | 176 273                | 188 877                |
| Depreciation and amortisation                                        |     | 89 713           | 98 211           | 124 787          | 109 663              | 109 663          | 109 663            | -                 | 117 798                                             | 123 884                | 129 229                |
| Interest                                                             |     | 3 422            | 4 587            | 8 059            | 2 090                | 5 750            | 5 750              |                   | 17 404                                              | 17 757                 | 11 519                 |
| Contracted services                                                  |     | 95 785           | 75 039           | 87 336           | 104 476              | 128 147          | 128 147            | -                 | 125 787                                             | 114 007                | 116 078                |
| Transfers and subsidies                                              |     | 761              | 458              | 709              | 924                  | 1 124            | 1 124              | 400               | 400                                                 | 400                    | 400                    |
| Irrecoverable debts written off                                      |     | 31 523           | 8 553            | 87 459           | 7 305                | 13 835           | 13 835             |                   | 9 359                                               | 10 227                 | 11 197                 |
| Operational costs                                                    |     | 91 018           | 89 476           | 76 926           | 93 964               | 90 470           | 90 470             | -                 | 94 287                                              | 93 291                 | 95 326                 |
| Losses on disposal of Assets                                         |     | 2 047            | 10 267           | 1 345            | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Other Losses                                                         |     | (40)             | 34               | 425              | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Expenditure</b>                                             |     | <b>988 089</b>   | <b>1 082 483</b> | <b>1 267 965</b> | <b>1 268 316</b>     | <b>1 436 791</b> | <b>1 436 791</b>   | <b>400</b>        | <b>1 505 669</b>                                    | <b>1 631 362</b>       | <b>1 755 199</b>       |
| <b>Surplus/(Deficit)</b>                                             |     | <b>(100 948)</b> | <b>(131 223)</b> | <b>(82 789)</b>  | <b>(109 359)</b>     | <b>(139 380)</b> | <b>(139 380)</b>   | <b>6 028</b>      | <b>(113 048)</b>                                    | <b>(119 080)</b>       | <b>(106 864)</b>       |
| Transfers and subsidies - capital (monetary allocations)             | 6   | 46 787           | 74 143           | 102 222          | 75 561               | 94 462           | 94 462             |                   | 54 474                                              | 52 158                 | 57 374                 |
| Transfers and subsidies - capital (in-kind)                          | 6   | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>(54 162)</b>  | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>6 028</b>      | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |
| Income Tax                                                           |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after income tax</b>                            |     | <b>(54 162)</b>  | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>6 028</b>      | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |
| Share of Surplus/Deficit attributable to Joint Venture               |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Share of Surplus/Deficit attributable to Minorities                  |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>(54 162)</b>  | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>6 028</b>      | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |
| Share of Surplus/Deficit attributable to Associate                   | 7   | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent subsidiary transactions                          |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                | 1   | <b>(54 162)</b>  | <b>(57 080)</b>  | <b>19 433</b>    | <b>(33 798)</b>      | <b>(44 919)</b>  | <b>(44 919)</b>    | <b>6 028</b>      | <b>(58 574)</b>                                     | <b>(66 923)</b>        | <b>(49 490)</b>        |

**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.

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

| Vote Description                                  | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                        | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Capital expenditure - Vote</b>                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>  | 2   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |     | –               | 140             | 12              | 10                   | 48              | 48                 | –                 | –                                                   | –                      | –                      |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER   |     | 372             | 2 125           | 295             | 750                  | 2 664           | 2 664              | –                 | –                                                   | –                      | –                      |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT         |     | 2 157           | 139             | –               | 700                  | 1 422           | 1 422              | –                 | –                                                   | –                      | –                      |
| Vote 4 - COMMUNITY SERVICES                       |     | 5 209           | 459             | 158             | 1 362                | 4 199           | 4 199              | –                 | –                                                   | –                      | –                      |
| Vote 5 - CIVIL AND WATER SERVICES                 |     | 3 344           | 2 786           | (0)             | 56 868               | 85 263          | 85 263             | –                 | –                                                   | –                      | –                      |
| Vote 6 - ELECTRO/MECHANICAL SERVICES              |     | –               | –               | –               | 19 652               | 4 970           | 4 970              | –                 | –                                                   | –                      | –                      |
| Vote 7 - PLANNING AND DEVELOPMENT                 |     | –               | 125             | –               | –                    | 19 841          | 19 841             | –                 | –                                                   | –                      | –                      |
| 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]                       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Capital multi-year expenditure sub-total</b>   |     | <b>11 082</b>   | <b>5 773</b>    | <b>466</b>      | <b>79 343</b>        | <b>118 407</b>  | <b>118 407</b>     | <b>–</b>          | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Single-year expenditure to be appropriated</b> | 2   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |     | –               | –               | 23              | –                    | 55              | 55                 | –                 | –                                                   | –                      | –                      |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER   |     | 23 180          | (3 467)         | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT         |     | –               | –               | –               | –                    | 15              | 15                 | –                 | –                                                   | –                      | –                      |
| Vote 4 - COMMUNITY SERVICES                       |     | 139             | 71              | –               | –                    | 1 800           | 1 800              | –                 | 1 391                                               | 1 391                  | 1 391                  |
| Vote 5 - CIVIL AND WATER SERVICES                 |     | 5 196           | 539             | –               | –                    | 266             | 266                | –                 | 42 223                                              | 36 650                 | 39 427                 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES              |     | –               | –               | –               | –                    | 1 146           | 1 146              | –                 | 37 755                                              | 7 313                  | 9 072                  |
| Vote 7 - PLANNING AND DEVELOPMENT                 |     | –               | 378             | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| 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]                       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Capital single-year expenditure sub-total</b>  |     | <b>28 515</b>   | <b>(2 479)</b>  | <b>23</b>       | <b>–</b>             | <b>3 283</b>    | <b>3 283</b>       | <b>–</b>          | <b>81 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |
| <b>Total Capital Expenditure - Vote</b>           | 3,7 | <b>39 597</b>   | <b>3 294</b>    | <b>489</b>      | <b>79 343</b>        | <b>121 690</b>  | <b>121 690</b>     | <b>–</b>          | <b>81 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |
| <b>Capital Expenditure - Functional</b>           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Governance and administration</b>              |     | <b>(35 771)</b> | <b>21 446</b>   | <b>11 436</b>   | <b>760</b>           | <b>4 960</b>    | <b>4 960</b>       | <b>–</b>          | <b>34 000</b>                                       | <b>–</b>               | <b>–</b>               |
| Executive and council                             |     | 274             | (1 224)         | 307             | 760                  | 1 096           | 1 096              | –                 | –                                                   | –                      | –                      |
| Finance and administration                        |     | (36 044)        | 22 670          | 11 106          | –                    | 3 808           | 3 808              | –                 | 34 000                                              | –                      | –                      |
| Internal audit                                    |     | –               | –               | 23              | –                    | 55              | 55                 | –                 | –                                                   | –                      | –                      |

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

| Vote Description                                                                                                  | Ref        | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------------------------------------------------------------------|------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                   |            | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                                                                 | <b>1</b>   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Community and public safety</b>                                                                                |            | 20 773          | 40 796          | 339             | 1 362                | 23 041          | 23 041             | –                 | 1 391                                               | 1 391                  | 1 391                  |
| Community and social services                                                                                     |            | –               | 71              | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Sport and recreation                                                                                              |            | 14 386          | 8 049           | 339             | –                    | 200             | 200                | –                 | –                                                   | –                      | –                      |
| Public safety                                                                                                     |            | 6 338           | 32 676          | –               | 1 362                | 3 000           | 3 000              | –                 | 1 391                                               | 1 391                  | 1 391                  |
| Housing                                                                                                           |            | 340             | –               | –               | –                    | 19 841          | 19 841             | –                 | –                                                   | –                      | –                      |
| Health                                                                                                            |            | (290)           | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Economic and environmental services</b>                                                                        |            | 79 056          | (65 092)        | 13 080          | 6 497                | 16 297          | 16 297             | –                 | 650                                                 | 27 500                 | 13 845                 |
| Planning and development                                                                                          |            | (3 225)         | (28 456)        | (161)           | 3 157                | 9 127           | 9 127              | –                 | 500                                                 | 7 500                  | 5 135                  |
| Road transport                                                                                                    |            | 49 509          | (36 891)        | 13 241          | 3 339                | 6 771           | 6 771              | –                 | 150                                                 | 20 000                 | 8 709                  |
| Environmental protection                                                                                          |            | 32 772          | 255             | –               | –                    | 400             | 400                | –                 | –                                                   | –                      | –                      |
| <b>Trading services</b>                                                                                           |            | (16 582)        | 134 355         | 89 111          | 70 124               | 77 392          | 77 392             | –                 | 45 327                                              | 16 463                 | 34 655                 |
| Energy sources                                                                                                    |            | 5 624           | 2 447           | (47 280)        | 19 652               | 6 117           | 6 117              | –                 | 3 755                                               | 7 313                  | 9 072                  |
| Water management                                                                                                  |            | 7 172           | 96 459          | 124 204         | 26 087               | 32 608          | 32 608             | –                 | 10 685                                              | 150                    | –                      |
| Waste water management                                                                                            |            | (29 114)        | 17 527          | 3 400           | 24 385               | 36 867          | 36 867             | –                 | 30 888                                              | 9 000                  | 25 582                 |
| Waste management                                                                                                  |            | (263)           | 17 921          | 8 786           | –                    | 1 800           | 1 800              | –                 | –                                                   | –                      | –                      |
| <b>Other</b>                                                                                                      |            | 2 157           | –               | –               | 600                  | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Capital Expenditure - Functional</b>                                                                     | <b>3,7</b> | <b>49 635</b>   | <b>131 505</b>  | <b>113 966</b>  | <b>79 343</b>        | <b>121 690</b>  | <b>121 690</b>     | <b>–</b>          | <b>81 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |
| <b>Funded by:</b>                                                                                                 |            |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| National Government                                                                                               |            | (11 405)        | (6 792)         | 64 491          | 64 521               | 63 703          | 63 703             | –                 | 45 977                                              | 43 963                 | 48 499                 |
| Provincial Government                                                                                             |            | –               | –               | –               | –                    | 19 841          | 19 841             | –                 | –                                                   | –                      | –                      |
| District Municipality                                                                                             |            | 5 713           | 32 111          | –               | 1 362                | 3 000           | 3 000              | –                 | 1 391                                               | 1 391                  | 1 391                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                                      |            | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) |            | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Transfers recognised - capital</b>                                                                             | <b>4</b>   | <b>(5 692)</b>  | <b>25 319</b>   | <b>64 491</b>   | <b>65 883</b>        | <b>86 544</b>   | <b>86 544</b>      | <b>–</b>          | <b>47 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |
| <b>Public contributions &amp; donations</b>                                                                       | <b>5</b>   | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>          | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Borrowing</b>                                                                                                  | <b>6</b>   | <b>–</b>        | <b>–</b>        | <b>8 786</b>    | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>          | <b>34 000</b>                                       | <b>–</b>               | <b>–</b>               |
| <b>Internally generated funds</b>                                                                                 |            | <b>(49 917)</b> | <b>105 860</b>  | <b>40 688</b>   | <b>13 460</b>        | <b>35 146</b>   | <b>35 146</b>      | <b>–</b>          | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total Capital Funding</b>                                                                                      | <b>7</b>   | <b>(55 609)</b> | <b>131 179</b>  | <b>113 966</b>  | <b>79 343</b>        | <b>121 690</b>  | <b>121 690</b>     | <b>–</b>          | <b>81 369</b>                                       | <b>45 354</b>          | <b>49 890</b>          |

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

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

| Vote Description                         | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                     |                        | Multi-year appropriation for Budget Year 2024/25 in the 2023/24 Annual Budget |                           |                        |                                  | Multi-year appropriation for 2025/26 in the 2023/24 Annual Budget |                           |                        |                                  | New multi-year appropriations (funds for new and existing projects) |                     |                        |                        |
|------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|-------------------------------------------------------------------------------|---------------------------|------------------------|----------------------------------|-------------------------------------------------------------------|---------------------------|------------------------|----------------------------------|---------------------------------------------------------------------|---------------------|------------------------|------------------------|
|                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome                                   | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27                                                        | Appropriation for 2024/25 | Adjustments in 2023/24 | Downward adjustments for 2024/25 | Appropriation carried forward                                     | Appropriation for 2024/25 | Adjustments in 2023/24 | Downward adjustments for 2024/25 | Appropriation carried forward                                       | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                               | 1   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                                                                               |                           |                        |                                  |                                                                   |                           |                        |                                  |                                                                     |                     |                        |                        |
| Capital expenditure - Municipal Vote     | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                                                                               |                           |                        |                                  |                                                                   |                           |                        |                                  |                                                                     |                     |                        |                        |
| Multi-year expenditure appropriation     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                                                                               |                           |                        |                                  |                                                                   |                           |                        |                                  |                                                                     |                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER |     | -               | 140             | 12              | 10                   | 48              | 48                 | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
| 1.1 - Municipal Manager                  |     | -               | 140             | 12              | -                    | 38              | 38                 | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
| 1.2 - Performance Management             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
| 1.3 - Integrated Development             |     | -               | -               | -               | 10                   | 10              | 10                 | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
| 1.4 - Risk and Internal Audit            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                                                                             | -                         | -                      | -                                | -                                                                 | -                         | -                      | -                                | -                                                                   | -                   | -                      | -                      |
|                                          |     | -               |                 |                 |                      |                 |                    |                                                     |                     |                        |                                                                               |                           |                        |                                  |                                                                   |                           |                        |                                  |                                                                     |                     |                        |                        |

[illegible]

| Vote Description                         | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                               | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 14 - [NAME OF VOTE 14]              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|                                          | -   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital multi-year expenditure sub-total |     | 11 082          | 5 773           | 466             | 79 343               | 118 407         | 118 407            | -                 | -                                                   | -                      | -                      |

[illegible]

Date : 2024/03/14 19:19

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| Multi-year appropriation for Budget Year 2024/25<br>in the 2023/24 Annual Budget |                           |                                        |                                  | Multi-year appropriation for 2025/26<br>in the 2023/24 Annual Budget |                           |                                        |                                  | New multi-year appropriations<br>(funds for new and existing projects) |                           |                           |
|----------------------------------------------------------------------------------|---------------------------|----------------------------------------|----------------------------------|----------------------------------------------------------------------|---------------------------|----------------------------------------|----------------------------------|------------------------------------------------------------------------|---------------------------|---------------------------|
| Appropriation<br>for 2024/25                                                     | Adjustments in<br>2023/24 | Downward<br>adjustments<br>for 2024/25 | Appropriation<br>carried forward | Appropriation<br>for 2024/25                                         | Adjustments in<br>2023/24 | Downward<br>adjustments<br>for 2024/25 | Appropriation<br>carried forward | Budget Year<br>2024/25                                                 | Budget Year +1<br>2025/26 | Budget Year<br>+2 2026/27 |

| Vote Description                          | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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 |     | 28 515          | (2 479)         | 23              | -                    | 3 283           | 3 283              | -                 | 81 369                                              | 45 354                 | 49 890                 |
| Total Capital Expenditure                 |     | 39 597          | 3 294           | 489             | 79 343               | 121 690         | 121 690            | -                 | 81 369                                              | 45 354                 | 49 890                 |

| Multi-year appropriation for Budget Year 2024/25 in the 2023/24 Annual Budget |                        |                                  |                               | Multi-year appropriation for 2025/26 in the 2023/24 Annual Budget |                        |                                  |                               | New multi-year appropriations (funds for new and existing projects) |                        |                        |
|-------------------------------------------------------------------------------|------------------------|----------------------------------|-------------------------------|-------------------------------------------------------------------|------------------------|----------------------------------|-------------------------------|---------------------------------------------------------------------|------------------------|------------------------|
| Appropriation for 2024/25                                                     | Adjustments in 2023/24 | Downward adjustments for 2024/25 | Appropriation carried forward | Appropriation for 2024/25                                         | Adjustments in 2023/24 | Downward adjustments for 2024/25 | Appropriation carried forward | Budget Year 2024/25                                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |

EC108 Kouga - Table A6 Budgeted Financial Position

| Description                                            | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                        |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ASSETS                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current assets                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and cash equivalents                              |     | 52 678          | 27 851          | 104 935         | 5 596                | 26 282          | 26 282             |                   | 26 086                                              | 31 102                 | 68 268                 |
| Trade and other receivables from exchange transaction  | 1   | 67 084          | 62 522          | 73 873          | 55 239               | 77 030          | 77 030             |                   | 77 030                                              | 77 030                 | 77 030                 |
| Receivables from non-exchange transactions             | 1   | 23 992          | 15 276          | 17 812          | 24 619               | 29 014          | 29 014             |                   | 29 014                                              | 29 014                 | 29 014                 |
| Current portion of non-current receivables             |     | -               | -               | -               | -                    | -               | -                  |                   | -                                                   | -                      | -                      |
| Inventory                                              | 2   | 12 570          | 17 050          | 18 598          | 17 110               | 18 598          | 18 598             |                   | 18 598                                              | 18 598                 | 18 598                 |
| VAT                                                    |     | 134 385         | 131 405         | 134 766         | 50 443               | 45 422          | 45 422             |                   | 45 422                                              | 45 422                 | 45 422                 |
| Other current assets                                   |     | 1 838           | 1 616           | 2 542           | 1 616                | 109             | 109                |                   | 109                                                 | 109                    | 109                    |
| Total current assets                                   |     | 292 547         | 255 718         | 352 526         | 154 622              | 196 456         | 196 456            | -                 | 196 260                                             | 201 276                | 238 442                |
| Non current assets                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investments                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment property                                    |     | 242 552         | 262 608         | 262 608         | 262 608              | 262 608         | 262 608            |                   | 262 608                                             | 262 608                | 262 608                |
| Property, plant and equipment                          | 3   | 2 090 191       | 2 054 406       | 2 041 926       | 2 039 424            | 2 065 702       | 2 065 702          | -                 | 2 029 273                                           | 1 950 743              | 1 871 405              |
| Biological assets                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living and non-living resources                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage assets                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intangible assets                                      |     | 1 295           | 870             | 603             | 410                  | 603             | 603                |                   | 603                                                 | 603                    | 603                    |
| Trade and other receivables from exchange transaction  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-current receivables from non-exchange transaction  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other non-current assets                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total non current assets                               |     | 2 334 038       | 2 317 884       | 2 305 137       | 2 302 442            | 2 328 913       | 2 328 913          | -                 | 2 292 484                                           | 2 213 954              | 2 134 616              |
| TOTAL ASSETS                                           |     | 2 626 584       | 2 573 602       | 2 657 663       | 2 457 064            | 2 525 369       | 2 525 369          | -                 | 2 488 744                                           | 2 415 231              | 2 373 058              |
| LIABILITIES                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current liabilities                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bank overdraft                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Financial liabilities                                  |     | 6 747           | 10 508          | 11 342          | 9 484                | 12 169          | 12 169             | -                 | 23 564                                              | 11 333                 | -                      |
| Consumer deposits                                      |     | 20 774          | 23 673          | 29 060          | 23 673               | 29 060          | 29 060             |                   | 29 060                                              | 29 060                 | 29 060                 |
| Trade and other payables from exchange transactions    | 4   | 88 885          | 105 579         | 126 241         | 77 412               | 124 413         | 124 413            |                   | 124 413                                             | 124 413                | 124 413                |
| Trade and other payables from non-exchange transaction | 5   | 6 950           | (11 750)        | 30 756          | -                    | (0)             | (0)                |                   | -                                                   | -                      | -                      |
| Provision                                              |     | 35 447          | 51 074          | 53 931          | 43 689               | 47 914          | 47 914             |                   | 48 355                                              | 48 795                 | 49 235                 |
| VAT                                                    |     | 87 069          | 79 199          | 89 337          | -                    | (0)             | (0)                |                   | (0)                                                 | (0)                    | (0)                    |
| Other current liabilities                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total current liabilities                              |     | 245 872         | 258 284         | 340 668         | 154 259              | 213 556         | 213 556            | -                 | 225 392                                             | 213 601                | 202 708                |
| Non current liabilities                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Financial liabilities                                  | 6   | 0               | 21 944          | 24 202          | 8 637                | 11 207          | 11 207             | -                 | 11 333                                              | -                      | -                      |
| Provision                                              | 7   | 265 305         | 334 920         | 342 507         | 126 686              | 137 116         | 137 116            | -                 | 259 620                                             | 276 153                | 294 364                |
| Long term portion of trade payables                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other non-current liabilities                          |     | 86 613          | 88 913          | 92 032          | 119 711              | 107 431         | 107 431            |                   | -                                                   | -                      | -                      |
| Total non current liabilities                          |     | 351 917         | 445 777         | 458 741         | 255 035              | 255 754         | 255 754            | -                 | 270 953                                             | 276 153                | 294 364                |
| TOTAL LIABILITIES                                      |     | 597 789         | 704 061         | 799 409         | 409 293              | 469 310         | 469 310            | -                 | 496 345                                             | 489 755                | 497 072                |
| NET ASSETS                                             |     | 2 028 795       | 1 869 541       | 1 858 254       | 2 047 771            | 2 056 059       | 2 056 059          | -                 | 1 992 399                                           | 1 925 476              | 1 875 986              |
| COMMUNITY WEALTH/EQUITY                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated surplus/(deficit)                          | 8   | 2 258 916       | 2 067 945       | 2 087 378       | 2 047 771            | 2 056 059       | 2 056 059          | 64 282            | 1 992 399                                           | 1 925 476              | 1 875 986              |
| Reserves and funds                                     | 9   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| TOTAL COMMUNITY WEALTH/EQUITY                          | 10  | 2 258 916       | 2 067 945       | 2 087 378       | 2 047 771            | 2 056 059       | 2 056 059          | 64 282            | 1 992 399                                           | 1 925 476              | 1 875 986              |

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

4. Detail breakdown in Table SA3.

5. Detail breakdown in Table SA3.

6. Detail breakdown in Table SA3.

7. Detail breakdown in Table SA3.

8. Detail breakdown in Table SA3.

9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.

10. Net assets must balance with Total Community Wealth/Equity

EC108 Kouga - Table A7 Budgeted Cash Flows

| Description                                    | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| CASH FLOW FROM OPERATING ACTIVITIES            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                 |     | 578 681         | 490 993         | 87 932          | 270 495              | 263 774         | 263 774            |                   | 287 458                                             | 303 161                | 319 834                |
| Service charges                                |     | 70 769          | 238 396         | 237 049         | 697 055              | 672 771         | 672 771            |                   | 761 922                                             | 853 251                | 956 982                |
| Other revenue                                  |     | 38 687          | 8 701           | 21 769          | 67 422               | 89 140          | 89 140             |                   | 84 168                                              | 78 479                 | 81 248                 |
| Transfers and Subsidies - Operational          | 1   | 152 544         | 147 988         | 166 622         | 190 883              | 194 472         | 194 472            |                   | 202 153                                             | 211 994                | 223 454                |
| Transfers and Subsidies - Capital              | 1   | 2 151           | -               | 79 951          | 75 561               | 68 726          | 68 726             |                   | 54 474                                              | 52 158                 | 57 374                 |
| Interest                                       |     | 782 820         | 841 486         | 840 211         | 4 598                | 11 674          | 11 674             |                   | 13 998                                              | 12 809                 | 13 385                 |
| Dividends                                      |     | -               | -               | -               | -                    | -               | -                  |                   | -                                                   | -                      | -                      |
| Payments                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Suppliers and employees                        |     | 2 822           | 147 164         | 252 109         | (1 219 527)          | (1 237 615)     | (1 237 615)        |                   | (1 319 188)                                         | (1 422 176)            | (1 545 322)            |
| Interest                                       |     | -               | -               | -               | -                    | (6 612)         | (6 612)            |                   | (14 934)                                            | (15 340)               | (8 167)                |
| Transfers and Subsidies                        | 1   | 751             | (751)           | -               | -                    | (1 124)         | (1 124)            |                   | (400)                                               | (400)                  | (400)                  |
| NET CASH FROM/(USED) OPERATING ACTIVITIES      |     | 1 629 225       | 1 873 976       | 1 685 644       | 86 487               | 55 205          | 55 205             | -                 | 69 651                                              | 73 935                 | 98 389                 |
| CASH FLOWS FROM INVESTING ACTIVITIES           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Proceeds on disposal of PPE                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Decrease (increase) in non-current receivables |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Decrease (increase) in non-current investments |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payments                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital assets                                 |     | 3 137           | (52 882)        | (73 924)        | (79 343)             | (121 690)       | (121 690)          |                   | (47 369)                                            | (45 354)               | (49 890)               |
| NET CASH FROM/(USED) INVESTING ACTIVITIES      |     | 3 137           | (52 882)        | (73 924)        | (79 343)             | (121 690)       | (121 690)          | -                 | (47 369)                                            | (45 354)               | (49 890)               |
| CASH FLOWS FROM FINANCING ACTIVITIES           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Short term loans                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Borrowing long term/refinancing                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Increase (decrease) in consumer deposits       |     | 2 698           | 2 899           | 5 387           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payments                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Repayment of borrowing                         |     | -               | (250)           | -               | (10 091)             | (12 169)        | (12 169)           | -                 | (22 478)                                            | (23 564)               | (11 333)               |
| NET CASH FROM/(USED) FINANCING ACTIVITIES      |     | 2 698           | 2 648           | 5 387           | (10 091)             | (12 169)        | (12 169)           | -                 | (22 478)                                            | (23 564)               | (11 333)               |
| NET INCREASE/ (DECREASE) IN CASH HELD          |     | 1 635 060       | 1 823 742       | 1 617 107       | (2 947)              | (78 653)        | (78 653)           | -                 | (196)                                               | 5 016                  | 37 166                 |
| Cash/cash equivalents at the year begin:       | 2   | 141 033         | 53 394          | 27 851          | 8 542                | 104 935         | 104 935            |                   | 26 282                                              | 26 086                 | 31 102                 |
| Cash/cash equivalents at the year end:         | 2   | 1 776 093       | 1 877 136       | 1 644 957       | 5 596                | 26 282          | 26 282             | -                 | 26 086                                              | 31 102                 | 68 268                 |

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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and investments available                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end                          | 1   | 1 776 093       | 1 877 136       | 1 644 957       | 5 596                | 26 282          | 26 282             | –                 | 26 086                                              | 31 102                 | 68 268                 |
| Other current investments > 90 days                            |     | (1 723 415)     | (1 849 286)     | (1 540 022)     | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Non current Investments                                        | 1   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Cash and investments available:                                |     | 52 678          | 27 851          | 104 935         | 5 596                | 26 282          | 26 282             | –                 | 26 086                                              | 31 102                 | 68 268                 |
| Application of cash and investments                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Trade payables from Non-exchange transactions: Unspent capital |     | 6 199           | (11 750)        | 30 756          | –                    | (0)             | (0)                | –                 | –                                                   | –                      | –                      |
| Unspent borrowing                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Statutory requirements                                         | 2   | 41 093          | 52 206          | 45 429          | (50 443)             | (45 422)        | (45 422)           | –                 | (45 422)                                            | (45 422)               | (45 422)               |
| Other working capital requirements                             | 3   | 79 894          | 100 543         | 124 179         | (2 446)              | 18 369          | 18 369             | –                 | 18 368                                              | 18 368                 | 18 368                 |
| Other provisions                                               |     | (35 447)        | (51 074)        | (53 931)        | 43 689               | 47 914          | 47 914             | –                 | 48 355                                              | 48 795                 | 49 235                 |
| Long term investments committed                                | 4   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Reserves to be backed by cash/investments                      | 5   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Application of cash and investments:                     |     | 91 738          | 89 925          | 146 433         | (9 200)              | 20 861          | 20 861             | –                 | 21 301                                              | 21 741                 | 22 182                 |
| Surplus(shortfall)                                             |     | (39 060)        | (62 074)        | (41 498)        | 14 795               | 5 420           | 5 420              | –                 | 4 785                                               | 9 361                  | 46 086                 |

- 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                             |  | 8 991    | 5 036     | 2 062     | 79 858 | 106 045  | 106 045  | –    | 106 045  | 106 045  | 106 045  |
| Creditors due                       |  | 88 885   | 105 579   | 126 241   | 77 412 | 124 413  | 124 413  | –    | 124 413  | 124 413  | 124 413  |
| Total                               |  | (79 894) | (100 543) | (124 179) | 2 446  | (18 369) | (18 369) | –    | (18 368) | (18 368) | (18 368) |
| Debtors collection assumptions      |  |          |           |           |        |          |          |      |          |          |          |
| Balance outstanding - debtors       |  | 23 992   | 15 276    | 17 812    | 24 619 | 29 014   | 29 014   | –    | 29 014   | 29 014   | 29 014   |
| Estimate of debtors collection rate |  | 37,5%    | 33,0%     | 11,6%     | 41,7%  | 31,8%    | 31,8%    | 0,0% | 32,9%    | 33,5%    | 34,4%    |

|                                               |  |   |   |   |   |   |   |   |   |   |   |
|-----------------------------------------------|--|---|---|---|---|---|---|---|---|---|---|
| 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                                      |   | – | – | – | – | – | – | – | – | – | – |
|                                                     | 6 | – | – | – | – | – | – | – | – | – | – |

- Note:
- 6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

EC108 Kouga - Table A9 Asset Management

| Description                                  |  | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                   |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| CAPITAL EXPENDITURE                          |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <u>Total New Assets</u>                      |  | 1   | 36 067          | 158 514         | 144 151         | 26 118               | 31 694          | 31 694             | 46 333                                              | 31 309                 | 26 901                 |
| Roads Infrastructure                         |  |     | -               | -               | -               | 3 339                | 5 939           | 5 939              | 150                                                 | 20 000                 | 8 709                  |
| Storm water Infrastructure                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                    |  |     | 1 838           | 6 131           | (2 307)         | 19 652               | 4 702           | 4 702              | 3 755                                               | 7 313                  | 9 072                  |
| Water Supply Infrastructure                  |  |     | 852             | 96 161          | 124 058         | -                    | 9 778           | 9 778              | 6 957                                               | 50                     | -                      |
| Sanitation Infrastructure                    |  |     | 8 128           | 16 551          | 164             | 304                  | 566             | 566                | 81                                                  | 2 055                  | 5 000                  |
| Solid Waste Infrastructure                   |  |     | 32 772          | 282             | 23              | -                    | 172             | 172                | -                                                   | -                      | -                      |
| Rail Infrastructure                          |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Coastal Infrastructure                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Information and Communication Infrastructure |  |     | 23              | 47              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                               |  |     | 43 613          | 119 172         | 121 939         | 23 296               | 21 158          | 21 158             | 10 942                                              | 29 418                 | 22 782                 |
| Community Facilities                         |  |     | 612             | (2 928)         | -               | 750                  | 750             | 750                | -                                                   | -                      | -                      |
| Sport and Recreation Facilities              |  |     | -               | 155             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Assets                             |  |     | 612             | (2 773)         | -               | 750                  | 750             | 750                | -                                                   | -                      | -                      |
| Heritage Assets                              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                        |  |     | (3 495)         | 777             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                      |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Assets                                 |  |     | (3 495)         | 777             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                          |  |     | 977             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangible Assets                            |  |     | 977             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                           |  |     | (20 798)        | 1 534           | 1 677           | -                    | 2 625           | 2 625              | -                                                   | -                      | -                      |
| Furniture and Office Equipment               |  |     | 12 380          | 1 471           | 1 591           | 610                  | 1 372           | 1 372              | -                                                   | -                      | -                      |
| Machinery and Equipment                      |  |     | 2 976           | 3 010           | 2 031           | 100                  | 989             | 989                | -                                                   | -                      | -                      |
| Transport Assets                             |  |     | (198)           | 34 744          | 16 912          | 1 362                | 4 800           | 4 800              | 35 391                                              | 1 891                  | 4 119                  |
| Land                                         |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Living Resources                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <u>Total Renewal of Existing Assets</u>      |  | 2   | (37 339)        | 1 391           | 131             | -                    | 221             | 221                | 250                                                 | 100                    | -                      |
| Roads Infrastructure                         |  |     | (38 320)        | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                    |  |     | -               | 769             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                  |  |     | 8               | 275             | 131             | -                    | 221             | 221                | 250                                                 | 100                    | -                      |
| Sanitation Infrastructure                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Infrastructure                          |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Coastal Infrastructure                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Information and Communication Infrastructure |  |     | -               | 346             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                               |  |     | (38 311)        | 1 391           | 131             | -                    | 221             | 221                | 250                                                 | 100                    | -                      |
| Community Facilities                         |  |     | (28 113)        | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities              |  |     | 139             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Assets                             |  |     | (27 974)        | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Heritage Assets                              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                           |  |     | 6 148           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                        |  |     | 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                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <u>Total Upgrading of Existing Assets</u>    |  | 6   | 50 906          | (28 400)        | (30 316)        | 53 225               | 89 774          | 89 774             | 34 786                                              | 13 945                 | 22 990                 |
| Roads Infrastructure                         |  |     | 87 829          | (41 343)        | 13 241          | -                    | 2 609           | 2 609              | -                                                   | -                      | -                      |
| Storm water Infrastructure                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                    |  |     | 1 915           | (5 093)         | (46 762)        | -                    | 1 371           | 1 371              | -                                                   | -                      | -                      |
| Water Supply Infrastructure                  |  |     | 383             | -               | -               | 26 087               | 42 449          | 42 449             | 3 478                                               | -                      | -                      |
| Sanitation Infrastructure                    |  |     | (38 455)        | 15 120          | 3 204           | 24 080               | 36 128          | 36 128             | 30 807                                              | 6 945                  | 20 582                 |
| Solid Waste Infrastructure                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Infrastructure                          |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Coastal Infrastructure                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Information and Communication Infrastructure |  |     | 4 832           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                               |  |     | 56 504          | (31 316)        | (30 316)        | 50 167               | 82 558          | 82 558             | 34 286                                              | 6 945                  | 20 582                 |
| Community Facilities                         |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities              |  |     | (5 483)         | 2 844           | (0)             | 3 057                | 7 217           | 7 217              | 500                                                 | 7 000                  | 2 407                  |
| Community Assets                             |  |     | (5 483)         | 2 844           | (0)             | 3 057                | 7 217           | 7 217              | 500                                                 | 7 000                  | 2 407                  |
| Heritage Assets                              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                  | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |        |
|----------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|--------|
|                                              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |        |
| R thousand                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |        |
| Non-revenue Generating                       | 4   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Investment properties                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Operational Buildings                        |     | (43)            | -               | 0               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Housing                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Other Assets                                 |     | (43)            | -               | 0               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Biological or Cultivated Assets              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Servitudes                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Licences and Rights                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Intangible Assets                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Computer Equipment                           |     | (72)            | 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                    |     |                 | 49 635          | 131 505         | 113 966              | 79 343          | 121 690            | 121 690                                             | 81 369                 | 45 354                 | 49 890 |
| Roads Infrastructure                         |     |                 | 49 509          | (41 343)        | 13 241               | 3 339           | 8 548              | 8 548                                               | 150                    | 20 000                 | 8 709  |
| Storm water Infrastructure                   |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Electrical Infrastructure                    |     |                 | 3 753           | 1 807           | (49 068)             | 19 652          | 6 073              | 6 073                                               | 3 755                  | 7 313                  | 9 072  |
| Water Supply Infrastructure                  |     |                 | 1 243           | 96 437          | 124 190              | 26 087          | 52 449             | 52 449                                              | 10 685                 | 150                    | -      |
| Sanitation Infrastructure                    |     |                 | (30 327)        | 31 671          | 3 368                | 24 385          | 36 695             | 36 695                                              | 30 888                 | 9 000                  | 25 582 |
| Solid Waste Infrastructure                   |     |                 | 32 772          | 282             | 23                   | -               | 172                | 172                                                 | -                      | -                      | -      |
| Rail Infrastructure                          |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Coastal Infrastructure                       |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Information and Communication Infrastructure |     |                 | 4 856           | 393             | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Infrastructure                               |     |                 | 61 805          | 89 246          | 91 754               | 73 463          | 103 937            | 103 937                                             | 45 477                 | 36 463                 | 43 364 |
| Community Facilities                         |     |                 | (27 501)        | (2 928)         | -                    | 750             | 750                | 750                                                 | -                      | -                      | -      |
| Sport and Recreation Facilities              |     |                 | (5 344)         | 2 999           | (0)                  | 3 057           | 7 217              | 7 217                                               | 500                    | 7 000                  | 2 407  |
| Community Assets                             |     |                 | (32 844)        | 72              | (0)                  | 3 807           | 7 967              | 7 967                                               | 500                    | 7 000                  | 2 407  |
| Heritage Assets                              |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Revenue Generating                           |     |                 | 6 148           | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Non-revenue Generating                       |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Investment properties                        |     |                 | 6 148           | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Operational Buildings                        |     |                 | 19 550          | 777             | 0                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Housing                                      |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Other Assets                                 |     |                 | 19 550          | 777             | 0                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Biological or Cultivated Assets              |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | -      |
| Servitudes                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Licences and Rights                          |     | 977             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Intangible Assets                            |     | 977             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Computer Equipment                           |     | (20 870)        | 1 606           | 1 677           | -                    | 2 625           | 2 625              | -                                                   | -                      | -                      |        |
| Furniture and Office Equipment               |     | 12 380          | 1 471           | 1 591           | 610                  | 1 372           | 1 372              | -                                                   | -                      | -                      |        |
| Machinery and Equipment                      |     | 2 976           | 3 010           | 2 031           | 100                  | 989             | 989                | -                                                   | -                      | -                      |        |
| Transport Assets                             |     | (488)           | 34 744          | 16 912          | 1 362                | 4 800           | 4 800              | 35 391                                              | 1 891                  | 4 119                  |        |
| Land                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Zoo's, Marine and Non-biological Animals     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Mature                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Immature                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Living Resources                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| TOTAL CAPITAL EXPENDITURE - Asset class      |     | 49 635          | 131 505         | 113 966         | 79 343               | 121 690         | 121 690            | 81 369                                              | 45 354                 | 49 890                 |        |
| ASSET REGISTER SUMMARY - PPE (WDV)           | 5   | 2 334 038       | 2 317 884       | 2 305 137       | 2 302 442            | 2 328 913       | 2 328 913          | 2 292 484                                           | 2 213 954              | 2 134 616              |        |
| Roads Infrastructure                         |     | 699 028         | 532 884         | 542 725         | 556 676              | 551 217         | 551 217            | 510 225                                             | 487 744                | 451 610                |        |
| Storm water Infrastructure                   |     | 58 177          | 34 309          | 32 330          | 8 914                | 29 724          | 29 724             | 27 660                                              | 25 596                 | 23 532                 |        |
| Electrical Infrastructure                    |     | 184 025         | 176 187         | 169 837         | 204 212              | 170 298         | 170 298            | 174 053                                             | 181 366                | 190 438                |        |
| Water Supply Infrastructure                  |     | 246 333         | 338 190         | 369 650         | 359 616              | 407 098         | 407 098            | 401 805                                             | 385 973                | 369 991                |        |
| Sanitation Infrastructure                    |     | 386 198         | 447 377         | 448 963         | 517 807              | 485 547         | 485 547            | 484 334                                             | 458 539                | 447 727                |        |
| Solid Waste Infrastructure                   |     | 28 259          | 26 167          | 25 396          | (51 865)             | (15 087)        | (15 087)           | (15 087)                                            | (15 087)               | (15 087)               |        |
| Rail Infrastructure                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Coastal Infrastructure                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Information and Communication Infrastructure |     | (72)            | 72              | 72              | 72                   | 72              | 72                 | 72                                                  | 72                     | 72                     |        |
| Infrastructure                               |     | 1 601 949       | 1 555 185       | 1 588 974       | 1 595 431            | 1 628 869       | 1 628 869          | 1 583 062                                           | 1 524 203              | 1 468 283              |        |
| Community Assets                             |     | 15 366          | 35 876          | 42 314          | 52 093               | 56 844          | 56 844             | 57 344                                              | 64 344                 | 66 751                 |        |
| Heritage Assets                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Investment properties                        |     | 242 552         | 262 608         | 262 608         | 262 608              | 262 608         | 262 608            | 262 608                                             | 262 608                | 262 608                |        |
| Other Assets                                 |     | 194 492         | 169 850         | 114 203         | 143 118              | 114 133         | 114 133            | 112 819                                             | 111 504                | 110 190                |        |
| Biological or Cultivated Assets              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Intangible Assets                            |     | 1 295           | 870             | 603             | 410                  | 603             | 603                | 603                                                 | 603                    | 603                    |        |
| Computer Equipment                           |     | (27 708)        | 4 123           | 4 421           | 2 941                | 5 696           | 5 696              | 5 110                                               | 4 523                  | 3 937                  |        |
| Furniture and Office Equipment               |     | 5 624           | 9 121           | 7 821           | 6 594                | 2 156           | 2 156              | (12 500)                                            | (28 989)               | (46 638)               |        |
| Machinery and Equipment                      |     | 6 167           | 5 533           | 5 666           | 3 058                | 7 798           | 7 798              | 6 323                                               | 4 839                  | 3 345                  |        |
| Transport Assets                             |     | 24 839          | 59 159          | 67 192          | 8 584                | 38 870          | 38 870             | 65 778                                              | 58 981                 | 54 200                 |        |
| Land                                         |     | 269 462         | 215 558         | 211 337         | 227 605              | 211 337         | 211 337            | 211 337                                             | 211 337                | 211 337                |        |
| Zoo's, Marine and Non-biological Animals     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| Living Resources                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |        |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV)     | 5   | 2 334 038       | 2 317 884       | 2 305 137       | 2 302 442            | 2 328 913       | 2 328 913          | 2 292 484                                           | 2 213 954              | 2 134 616              |        |
| EXPENDITURE OTHER ITEMS                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |        |
| Depreciation                                 | 7   | 89 713          | 98 211          | 124 787         | 109 663              | 109 663         | 109 663            | 117 798                                             | 123 884                | 129 229                |        |
| Repairs and Maintenance by Asset Class       | 3   | 68 513          | 46 751          | 47 672          | 60 689               | 59 605          | 59 605             | 218 381                                             | 233 320                | 245 952                |        |
| Roads Infrastructure                         |     | 32 760          | 11 132          | 12 861          | 14 206               | 9 744           | 9 744              | 42 069                                              | 48 545                 | 52 267                 |        |
| Storm water Infrastructure                   |     | 1 058           | 1 115           | 876             | 1 075                | 989             | 989                | 2 420                                               | 3 400                  | 4 320                  |        |
| Electrical Infrastructure                    |     | 8 824           | 5 906           | 8 178           | 10 827               | 10 827          | 10 827             | 30 806                                              | 30 431                 | 31 896                 |        |
| Water Supply Infrastructure                  |     | 8 766           | 9 189           | 5 193           | 7 442                | 6 055           | 6 055              | 32 198                                              | 35 881                 | 37 553                 |        |

| Description                                                                | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sanitation Infrastructure                                                  |     | 2 567           | 2 518           | 4 559           | 8 969                | 11 990          | 11 990             | 38 483                                              | 40 225                 | 42 041                 |
| Solid Waste Infrastructure                                                 |     | 65              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Infrastructure                                                        |     | 194             | 696             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Coastal Infrastructure                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Information and Communication Infrastructure                               |     | 46              | 164             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Infrastructure</b>                                                      |     | <b>54 281</b>   | <b>30 721</b>   | <b>31 666</b>   | <b>42 518</b>        | <b>39 605</b>   | <b>39 605</b>      | <b>145 976</b>                                      | <b>158 481</b>         | <b>168 077</b>         |
| Community Facilities                                                       |     | 1 233           | 1 235           | 1 728           | 1 696                | 2 911           | 2 911              | 40 224                                              | 41 708                 | 43 634                 |
| Sport and Recreation Facilities                                            |     | 2 116           | 1 905           | 1 500           | 1 347                | 1 445           | 1 445              | 1 340                                               | 1 431                  | 1 431                  |
| <b>Community Assets</b>                                                    |     | <b>3 349</b>    | <b>3 140</b>    | <b>3 228</b>    | <b>3 043</b>         | <b>4 356</b>    | <b>4 356</b>       | <b>41 564</b>                                       | <b>43 139</b>          | <b>45 065</b>          |
| <b>Heritage Assets</b>                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                                                      |     | 2 547           | 3 063           | 3 712           | 3 545                | 4 061           | 4 061              | 4 187                                               | 4 201                  | 4 215                  |
| Housing                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Assets</b>                                                        |     | <b>2 547</b>    | <b>3 063</b>    | <b>3 712</b>    | <b>3 545</b>         | <b>4 061</b>    | <b>4 061</b>       | <b>4 187</b>                                        | <b>4 201</b>           | <b>4 215</b>           |
| <b>Biological or Cultivated Assets</b>                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                                    |     | 391             | 666             | 594             | 727                  | 727             | 727                | 694                                                 | 699                    | 710                    |
| Transport Assets                                                           |     | 7 946           | 9 161           | 8 472           | 10 856               | 10 856          | 10 856             | 25 960                                              | 26 800                 | 27 885                 |
| Libraries                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living Resources</b>                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL EXPENDITURE OTHER ITEMS</b>                                       |     | <b>158 226</b>  | <b>144 961</b>  | <b>172 459</b>  | <b>170 352</b>       | <b>169 268</b>  | <b>169 268</b>     | <b>336 179</b>                                      | <b>357 204</b>         | <b>375 181</b>         |
| <b>Renewal and upgrading of Existing Assets as % of total capex</b>        |     | 27,3%           | -20,5%          | -26,5%          | 67,1%                | 74,0%           | 74,0%              | 43,1%                                               | 31,0%                  | 46,1%                  |
| <b>Renewal and upgrading of Existing Assets as % of deprecn</b>            |     | 15,1%           | -27,5%          | -24,2%          | 48,5%                | 82,1%           | 82,1%              | 29,7%                                               | 11,3%                  | 17,8%                  |
| <b>R&amp;M as a % of PPE &amp; Investment Property</b>                     |     | 2,9%            | 2,0%            | 2,1%            | 2,6%                 | 2,6%            | 2,6%               | 9,5%                                                | 10,5%                  | 11,5%                  |
| <b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Prop</b> |     | 3,5%            | 0,9%            | 0,8%            | 4,9%                 | 6,4%            | 6,4%               | 11,1%                                               | 11,2%                  | 12,6%                  |

#### References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

EC108 Kouga - Table A10 Basic service delivery measurement

| Description                                      | Ref | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------|-----|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                  |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Household service targets</b>                 | 1   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b><u>Water:</u></b>                             |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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>     |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Sanitation/sewerage:</u></b>               |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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>     |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Energy:</u></b>                            |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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>     |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Refuse:</u></b>                            |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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                            |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                                                                                 | Ref | 2020/21       | 2021/22       | 2022/23       | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------------------------------------------------------------|-----|---------------|---------------|---------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                             |     | Outcome       | Outcome       | Outcome       | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Other rubbish disposal                                                                                      |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| No rubbish disposal                                                                                         |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>                                                                |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                                                                           | 5   | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Households receiving Free Basic Service</b>                                                              | 7   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Water (6 kilolitres per household per month)                                                                |     | 32 489 730    | 38 341 238    | 13 470 867    | 19 498 541           | 19 797 190      | 19 797 190         | 21 232 488                                          | 22 771 848             | 24 422 796             |
| Sanitation (free minimum level service)                                                                     |     | 9 780 726     | 10 780 120    | 9 997 134     | 12 635 128           | 13 345 283      | 13 345 283         | 14 212 728                                          | 15 136 560             | 16 120 428             |
| Electricity/other energy (50kwh per household per month)                                                    |     | 4 485 953     | 5 308 769     | 5 488 401     | 4 955 229            | 4 955 229       | 4 955 229          | 5 584 548                                           | 6 461 316              | 7 475 748              |
| Refuse (removed at least once a week)                                                                       |     | 2 878 538     | -             | -             | -                    | -               | -                  | 25 690 656                                          | 27 360 552             | 29 138 988             |
| Informal Settlements                                                                                        |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                                    | 8   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Water (6 kilolitres per indigent household per month)                                                       |     | 32 490        | 38 341        | 13 471        | 19 499               | 19 797          | 19 797             | 21 232                                              | 22 772                 | 24 423                 |
| Sanitation (free sanitation service to indigent households)                                                 |     | 9 781         | 10 780        | 9 997         | 12 635               | 13 345          | 13 345             | 14 213                                              | 15 137                 | 16 120                 |
| Electricity/other energy (50kwh per indigent household per month)                                           |     | 4 486         | 5 309         | 5 488         | 4 955                | 4 955           | 4 955              | 5 585                                               | 6 461                  | 7 476                  |
| Refuse (removed once a week for indigent households)                                                        |     | 2 879         | -             | -             | -                    | -               | -                  | 25 691                                              | 27 361                 | 29 139                 |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                           |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total cost of FBS provided</b>                                                                           |     | <b>49 635</b> | <b>54 430</b> | <b>28 956</b> | <b>37 089</b>        | <b>38 098</b>   | <b>38 098</b>      | <b>66 720</b>                                       | <b>71 730</b>          | <b>77 158</b>          |
| <b>Highest level of free service provided per household</b>                                                 |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| 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)                                                                            |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Revenue cost of subsidised services provided (R'000)</b>                                                 | 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) |     | 20 190        | 20 695        | 7 953         | 29 261               | 17 793          | 17 793             | -                                                   | -                      | -                      |
| 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                                                                           |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                                                                       |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total revenue cost of subsidised services provided</b>                                                   |     | <b>20 190</b> | <b>20 695</b> | <b>7 953</b>  | <b>29 261</b>        | <b>17 793</b>   | <b>17 793</b>      | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |

#### References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling

| Description | Ref | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------|-----|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|             |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |

- 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 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|---------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| R thousand                                                                                                          |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>REVENUE ITEMS:</b>                                                                                               |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Non-exchange revenue by source</b>                                                                               |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Property rates</b>                                                                                               | 6   |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Total Property Rates                                                                                                |     | 230 395         | 245 022         | 267 467         | 310 749         | 299 281         | 299 281            |                   | 297 076             | 313 303                | 330 535                |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     | 20 190          | 20 695          | 7 953           | 29 261          | 17 793          | 17 793             |                   | -                   | -                      | -                      |
| <b>Net Property Rates</b>                                                                                           |     | <b>210 205</b>  | <b>224 326</b>  | <b>259 514</b>  | <b>281 488</b>  | <b>281 488</b>  | <b>281 488</b>     | <b>-</b>          | <b>297 076</b>      | <b>313 303</b>         | <b>330 535</b>         |
| <b>Exchange revenue service charges</b>                                                                             |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Service charges - Electricity</b>                                                                                | 6   |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Total Service charges - Electricity                                                                                 |     | 286 402         | 323 302         | 311 965         | 395 687         | 357 735         | 357 735            |                   | 403 168             | 466 465                | 539 700                |
| 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)                                          |     | 4 486           | 5 309           | 5 488           | 4 955           | 4 955           | 4 955              | 763               | 5 585               | 6 461                  | 7 476                  |
| <b>Net Service charges - Electricity</b>                                                                            |     | <b>281 916</b>  | <b>317 993</b>  | <b>306 477</b>  | <b>390 731</b>  | <b>352 780</b>  | <b>352 780</b>     | <b>(763)</b>      | <b>397 583</b>      | <b>460 004</b>         | <b>532 224</b>         |
| <b>Service charges - Water</b>                                                                                      | 6   |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Total Service charges - Water                                                                                       |     | 113 473         | 83 310          | 130 871         | 120 923         | 138 401         | 138 401            |                   | 148 435             | 159 196                | 170 738                |
| 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)                                    |     | 32 490          | 38 341          | 13 471          | 19 499          | 19 797          | 19 797             | (5 129)           | 21 232              | 22 772                 | 24 423                 |
| <b>Net Service charges - Water</b>                                                                                  |     | <b>80 983</b>   | <b>44 968</b>   | <b>117 400</b>  | <b>101 425</b>  | <b>118 603</b>  | <b>118 603</b>     | <b>5 129</b>      | <b>127 202</b>      | <b>136 424</b>         | <b>146 315</b>         |
| <b>Service charges - Waste Water Management</b>                                                                     |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Total Service charges - Waste Water Management                                                                      |     | 62 127          | 64 147          | 71 794          | 75 950          | 77 614          | 77 614             |                   | 82 658              | 88 031                 | 93 753                 |
| less Revenue Foregone (in excess of free sanitation service to indigent households)                                 |     | -               | -               | -               | -               | -               | -                  |                   | -                   | -                      | -                      |
| less Cost of Free Basic Services (free sanitation service to indigent households)                                   |     | 9 781           | 10 780          | 9 997           | 12 635          | 13 345          | 13 345             | (2 063)           | 14 213              | 15 137                 | 16 120                 |
| <b>Net Service charges - Waste Water Management</b>                                                                 |     | <b>52 346</b>   | <b>53 366</b>   | <b>61 797</b>   | <b>63 314</b>   | <b>64 268</b>   | <b>64 268</b>      | <b>2 063</b>      | <b>68 446</b>       | <b>72 895</b>          | <b>77 633</b>          |
| <b>Service charges - Waste Management</b>                                                                           | 6   |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Total refuse removal revenue                                                                                        |     | 39 520          | 39 932          | 46 280          | 49 403          | 48 553          | 48 553             |                   | 77 400              | 82 431                 | 87 789                 |
| Total landfill revenue                                                                                              |     | 17 332          | 14 594          | 15 665          | 16 993          | 18 229          | 18 229             |                   | 19 414              | 20 675                 | 22 019                 |
| 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)                                       |     | 2 879           | -               | -               | -               | -               | -                  |                   | 25 691              | 27 361                 | 29 139                 |
| <b>Net Service charges - Waste Management</b>                                                                       |     | <b>53 974</b>   | <b>54 526</b>   | <b>61 945</b>   | <b>66 396</b>   | <b>66 782</b>   | <b>66 782</b>      | <b>-</b>          | <b>71 123</b>       | <b>75 745</b>          | <b>80 669</b>          |
| <b>EXPENDITURE ITEMS:</b>                                                                                           |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Employee related costs</b>                                                                                       |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Basic Salaries and Wages                                                                                            | 2   | 195 287         | 206 450         | 219 611         | 283 419         | 275 571         | 275 571            |                   | 304 965             | 323 730                | 339 917                |
| Pension and UIF Contributions                                                                                       |     | 38 845          | 40 713          | 44 420          | 45 755          | 46 062          | 46 062             |                   | 48 401              | 50 822                 | 53 363                 |
| Medical Aid Contributions                                                                                           |     | 16 850          | 16 688          | 17 777          | 18 641          | 18 841          | 18 841             |                   | 19 971              | 20 970                 | 22 018                 |
| Overtime                                                                                                            |     | 23 381          | 17 266          | 19 088          | 20 282          | 19 932          | 19 932             |                   | 20 000              | 23 186                 | 24 345                 |

| Description                                     | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>R thousand</b>                               |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Performance Bonus                               | 4   | 15 592          | 14 644          | 14 885          | 19 811          | 19 891          | 19 891             |                   | 21 262              | 22 250                 | 23 287                 |
| Motor Vehicle Allowance                         |     | 10 343          | 10 762          | 10 898          | 13 428          | 13 778          | 13 778             |                   | 14 287              | 15 001                 | 15 751                 |
| Cellphone Allowance                             |     | 10              | 102             | 30              | 66              | 66              | 66                 |                   | 70                  | 73                     | 77                     |
| Housing Allowances                              |     | 900             | 782             | 722             | 1 234           | 1 234           | 1 234              |                   | 1 308               | 1 374                  | 1 442                  |
| Other benefits and allowances                   |     | 8 923           | 7 892           | 9 078           | 9 063           | 9 066           | 9 066              |                   | 9 610               | 10 090                 | 10 595                 |
| Payments in lieu of leave                       |     | 4 252           | 5 631           | 4 711           | 6 429           | 6 229           | 6 229              |                   | –                   | –                      | –                      |
| Long service awards                             |     | 1 954           | 2 109           | 1 954           | 5 028           | 5 128           | 5 128              |                   | 3 608               | 3 880                  | 4 141                  |
| Post-retirement benefit obligations             |     | 16 397          | 14 053          | 14 662          | 17 205          | 17 205          | 17 205             |                   | 19 753              | 21 689                 | 23 902                 |
| Entertainment                                   |     | –               | –               | –               | –               | (159)           | (159)              |                   | –                   | –                      | –                      |
| Scarcity                                        |     | –               | –               | –               | –               | –               | –                  |                   | –                   | –                      | –                      |
| Acting and post related allowance               |     | 2 602           | 5 950           | 6 470           | 7 453           | 8 413           | 8 413              |                   | 8 642               | 9 074                  | 9 528                  |
| In kind benefits                                |     | –               | –               | –               | –               | –               | –                  | –                 | –                   | –                      | –                      |
| <b>sub-total</b>                                | 5   | 335 334         | 343 042         | 364 306         | 447 813         | 441 256         | 441 256            | –                 | 471 877             | 502 140                | 528 366                |
| <u>Less: Employees costs capitalised to PPE</u> |     | –               | –               | –               | –               | –               | –                  | –                 | –                   | –                      | –                      |
| <b>Total Employee related costs</b>             | 1   | 335 334         | 343 042         | 364 306         | 447 813         | 441 256         | 441 256            | –                 | 471 877             | 502 140                | 528 366                |
| <b><u>Depreciation and amortisation</u></b>     |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Depreciation of Property, Plant & Equipment     | 1   | 89 713          | 89 252          | 101 093         | 109 077         | 109 077         | 109 077            |                   | 117 212             | 123 298                | 128 642                |
| Lease amortisation                              |     | –               | –               | 266             | 586             | 586             | 586                |                   | 586                 | 586                    | 586                    |
| Capital asset impairment                        |     | –               | 8 958           | 23 428          | –               | –               | –                  |                   | –                   | –                      | –                      |
| <b>Total Depreciation and amortisation</b>      | 1   | 89 713          | 98 211          | 124 787         | 109 663         | 109 663         | 109 663            | –                 | 117 798             | 123 884                | 129 229                |
| <b><u>Bulk purchases - electricity</u></b>      |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Electricity Bulk Purchases                      | 1   | 254 058         | 295 222         | 291 888         | 364 280         | 354 710         | 354 710            |                   | 386 299             | 462 520                | 535 135                |
| <b>Total bulk purchases</b>                     | 1   | 254 058         | 295 222         | 291 888         | 364 280         | 354 710         | 354 710            | –                 | 386 299             | 462 520                | 535 135                |
| <b><u>Transfers and grants</u></b>              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Cash transfers and grants                       | 1   | 761             | 458             | 384             | 600             | 800             | 800                | 300               | 400                 | 400                    | 400                    |
| Non-cash transfers and grants                   |     | –               | –               | 325             | 324             | 324             | 324                | 100               | –                   | –                      | –                      |
| <b>Total transfers and grants</b>               | 1   | 761             | 458             | 709             | 924             | 1 124           | 1 124              | 400               | 400                 | 400                    | 400                    |
| <b><u>Contracted services</u></b>               |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Outsourced Services                             | 1   | 28 832          | 33 798          | 33 330          | 32 131          | 42 001          | 42 001             |                   | 38 288              | 32 083                 | 32 324                 |
| Consultants and Professional Services           |     | 8 534           | 9 385           | 20 693          | 31 152          | 33 806          | 33 806             |                   | 35 414              | 29 280                 | 29 630                 |
| Contractors                                     |     | 58 420          | 31 856          | 33 314          | 41 193          | 52 340          | 52 340             |                   | 52 085              | 52 644                 | 54 123                 |
| <b>sub-total</b>                                | 1   | 95 785          | 75 039          | 87 336          | 104 476         | 128 147         | 128 147            | –                 | 125 787             | 114 007                | 116 078                |
| <b><u>Operational Costs</u></b>                 |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Collection costs                                | 3   | 5 533           | 5 243           | 4 948           | 5 340           | 3 780           | 3 780              |                   | 3 400               | 3 701                  | 4 005                  |
| Contributions to 'other' provisions             |     | 413             | 476             | (778)           | 523             | 523             | 523                |                   | 561                 | 561                    | 561                    |
| Audit fees                                      |     | 4 320           | 4 394           | 3 995           | 4 500           | 4 500           | 4 500              |                   | 4 500               | 4 500                  | 4 500                  |
| <b>Other Operational Costs</b>                  | 3   |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Operating Leases                                |     | 6 551           | 5 789           | 6 814           | 7 092           | 7 842           | 7 842              |                   | 8 032               | 4 256                  | 4 447                  |
| Operational Cost                                |     | 74 201          | 73 573          | 61 947          | 76 509          | 73 711          | 73 711             |                   | 77 794              | 80 273                 | 81 813                 |
| Statutory Payments other than Income Taxes      |     | –               | –               | –               | –               | 113             | 113                | –                 | –                   | –                      | –                      |
| Discontinued Operations                         |     | –               | –               | –               | –               | –               | –                  | –                 | –                   | –                      | –                      |

| Description                                          | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|------------------------------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| R thousand                                           |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Total Operational Costs</b>                       | 1   | 91 018          | 89 476          | 76 926          | 93 964          | 90 470          | 90 470             | –                 | 94 287              | 93 291                 | 95 326                 |
| <b>Repairs and Maintenance by Expenditure Item</b>   | 8   |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Employee related costs                               |     | –               | –               | –               | –               | –               | –                  | –                 | 151 092             | 164 350                | 172 568                |
| Inventory Consumed (Project Maintenance)             |     | 9 540           | 13 136          | 14 807          | 17 926          | 24 498          | 24 498             |                   | 25 318              | 26 402                 | 29 289                 |
| Contracted Services                                  |     | 51 465          | 27 674          | 30 921          | 38 455          | 30 210          | 30 210             |                   | 37 796              | 38 352                 | 39 828                 |
| Other Expenditure                                    |     | 7 508           | 5 940           | 1 944           | 4 308           | 4 751           | 4 751              |                   | 4 175               | 4 216                  | 4 268                  |
| <b>Total Repairs and Maintenance Expenditure</b>     | 9   | 68 513          | 46 751          | 47 672          | 60 689          | 59 460          | 59 460             | –                 | 218 381             | 233 320                | 245 952                |
| <b>Inventory Consumed</b>                            |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Inventory Consumed - Water                           |     | 45 604          | 59 211          | 40 360          | 39 548          | 39 548          | 39 548             | –                 | 41 931              | 45 491                 | 48 789                 |
| Inventory Consumed - Other                           |     | 10 587          | 12 130          | 15 869          | 28 671          | 34 955          | 34 955             | –                 | 40 417              | 41 547                 | 44 403                 |
| <b>Total Inventory Consumed &amp; Other Material</b> |     | 56 191          | 71 341          | 56 228          | 68 219          | 74 503          | 74 503             | –                 | 82 348              | 87 038                 | 93 192                 |
| check                                                |     | 68 513          | 46 751          | 47 672          | 60 689          | 59 460          | 59 460             |                   | 218 381             | 233 320                | 245 952                |

#### 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.)

| R thousand                                                   | 1 | Vote 1 - OFFICE OF<br>THE MUNICIPAL<br>MANAGER | Vote 2 - OFFICE OF<br>THE DEPUTY<br>MUNICIPAL<br>MANAGER | Vote 3 - FINANCE<br>AND ECONOMIC<br>DEVELOPMENT | Vote 4 - COMMUNITY<br>SERVICES | Vote 5 - CIVIL AND<br>WATER SERVICES | Vote 6 -<br>ELECTRO/MECHANIC<br>AL SERVICES | Vote 7 - PLANNING<br>AND DEVELOPMENT | Vote 8 - [NAME OF<br>VOTE 8] | Vote 9 - [NAME OF<br>VOTE 9] | Vote 10 - [NAME OF<br>VOTE 10] | Vote 11 - [NAME OF<br>VOTE 11] | Vote 12 - [NAME OF<br>VOTE 12] | Vote 13 - [NAME OF<br>VOTE 13] | Vote 14 - [NAME OF<br>VOTE 14] | Vote 15 - [NAME OF<br>VOTE 15] | Total   |
|--------------------------------------------------------------|---|------------------------------------------------|----------------------------------------------------------|-------------------------------------------------|--------------------------------|--------------------------------------|---------------------------------------------|--------------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------|
| Revenue                                                      |   |                                                |                                                          |                                                 |                                |                                      |                                             |                                      |                              |                              |                                |                                |                                |                                |                                |                                |         |
| Exchange Revenue                                             |   |                                                |                                                          |                                                 |                                |                                      |                                             |                                      |                              |                              |                                |                                |                                |                                |                                |                                |         |
| Service charges - Electricity                                |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Service charges - Water                                      |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Service charges - Waste Water Management                     |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Service charges - Waste Management                           |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Sale of Goods and Rendering of Services                      |   | -                                              | -                                                        | -                                               | 409                            | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 409     |
| Agency services                                              |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Interest                                                     |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Interest earned from Receivables                             |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Interest earned from Current and Non Current Assets          |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Dividends                                                    |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Rent on Land                                                 |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Rental from Fixed Assets                                     |   | -                                              | -                                                        | -                                               | 2 713                          | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 2 713   |
| Licence and permits                                          |   | -                                              | -                                                        | -                                               | 87                             | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 87      |
| Operational Revenue                                          |   | -                                              | 642                                                      | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 642     |
| Non-Exchange Revenue                                         |   |                                                |                                                          |                                                 |                                |                                      |                                             |                                      |                              |                              |                                |                                |                                |                                |                                |                                |         |
| Property rates                                               |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Surcharges and Taxes                                         |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Fines, penalties and forfeits                                |   | -                                              | -                                                        | -                                               | 1                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 1       |
| Licences or permits                                          |   | -                                              | -                                                        | -                                               | 11 044                         | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 11 044  |
| Transfer and subsidies - Operational                         |   | -                                              | -                                                        | 118 695                                         | 4 443                          | 1 828                                | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 124 966 |
| Interest                                                     |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Fuel Levy                                                    |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Service charges                                              |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Gains on disposal of Assets                                  |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Other Gains                                                  |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Discontinued Operations                                      |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Total Revenue (excluding capital transfers and contribution) |   | -                                              | 642                                                      | 118 695                                         | 18 697                         | 1 828                                | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 139 861 |
| Expenditure                                                  |   |                                                |                                                          |                                                 |                                |                                      |                                             |                                      |                              |                              |                                |                                |                                |                                |                                |                                |         |
| Employee related costs                                       |   | 23 620                                         | 2 832                                                    | 6 720                                           | 27 330                         | 8 044                                | 1 552                                       | 2 579                                | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 72 676  |
| Remuneration of councillors                                  |   | -                                              | 15 594                                                   | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 15 594  |
| Bulk purchases - electricity                                 |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Inventory consumed                                           |   | 129                                            | 1 761                                                    | 405                                             | 2 699                          | 49                                   | -                                           | 40                                   | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 5 083   |
| Debt impairment                                              |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Depreciation and amortisation                                |   | 59                                             | 486                                                      | 33                                              | 375                            | 105                                  | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 1 058   |
| Interest                                                     |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Contracted services                                          |   | 1 820                                          | 5 555                                                    | 10 200                                          | 3 329                          | -                                    | -                                           | 1 822                                | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 22 726  |
| Transfers and subsidies                                      |   | -                                              | -                                                        | 400                                             | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 400     |
| Irrecoverable debts written off                              |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Operational costs                                            |   | 5 828                                          | 10 004                                                   | 2 306                                           | 11 232                         | 1 206                                | -                                           | 561                                  | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 31 137  |
| Losses on disposal of Assets                                 |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Other Losses                                                 |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Total Expenditure                                            |   | 31 456                                         | 36 232                                                   | 20 063                                          | 44 964                         | 9 405                                | 1 552                                       | 5 003                                | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | 148 674 |
| Surplus/(Deficit)                                            |   | (31 456)                                       | (35 590)                                                 | 98 632                                          | (26 267)                       | (7 577)                              | (1 552)                                     | (5 003)                              | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | (8 812) |
| Transfers and subsidies - capital (monetary allocations)     |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Transfers and subsidies - capital (in-kind)                  |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Surplus/(Deficit) after capital transfers & contributions    |   | -                                              | -                                                        | -                                               | -                              | -                                    | -                                           | -                                    | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | -       |
| Income Tax                                                   |   | (31 456)                                       | (35 590)                                                 | 98 632                                          | (26 267)                       | (7 577)                              | (1 552)                                     | (5 003)                              | -                            | -                            | -                              | -                              | -                              | -                              | -                              | -                              | (8 812) |
| References                                                   |   |                                                |                                                          |                                                 |                                |                                      |                                             |                                      |                              |                              |                                |                                |                                |                                |                                |                                |         |

1. Departmental columns to be based on municipal organisation structure

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

| Description                                                          | Ref | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget  | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|----------------------------------------------------------------------|-----|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>R thousand</b>                                                    |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| <b>ASSETS</b>                                                        |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| <b>Trade and other receivables from exchange transactions</b>        |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Electricity                                                          |     | 47 499           | 52 792           | 56 507           | 93 570           | 80 528           | 80 528             |                   | 98 101              | 100 860                | 104 053                |
| Water                                                                |     | 83 027           | 108 431          | 161 873          | 91 189           | 171 455          | 171 455            |                   | 179 213             | 179 778                | 180 384                |
| Waste                                                                |     | 57 090           | 71 667           | 91 663           | 77 012           | 97 276           | 97 276             |                   | 101 793             | 102 087                | 102 400                |
| Waste Water                                                          |     | 35 843           | 45 727           | 60 207           | 51 136           | 65 649           | 65 649             |                   | 69 868              | 70 142                 | 70 435                 |
| Other trade receivables from exchange transactions                   |     | 10 234           | 13 140           | 12 874           | 10 971           | 16 360           | 16 360             |                   | 15 817              | 15 839                 | 15 864                 |
| <b>Gross: Trade and other receivables from exchange transactions</b> |     | <b>233 692</b>   | <b>291 758</b>   | <b>383 124</b>   | <b>323 878</b>   | <b>431 267</b>   | <b>431 267</b>     | -                 | <b>464 792</b>      | <b>468 707</b>         | <b>473 134</b>         |
| <b>Less: Impairment for debt</b>                                     |     | <b>(167 333)</b> | <b>(229 961)</b> | <b>(309 251)</b> | <b>(268 640)</b> | <b>(354 237)</b> | <b>(354 237)</b>   | -                 | <b>(387 762)</b>    | <b>(391 677)</b>       | <b>(396 104)</b>       |
| Impairment for Electricity                                           |     | (15 330)         | (21 350)         | (24 045)         | (53 816)         | (48 065)         | (48 065)           |                   | (64 745)            | (67 504)               | (70 697)               |
| Impairment for Water                                                 |     | (66 257)         | (90 412)         | (137 899)        | (92 214)         | (147 810)        | (147 810)          |                   | (155 918)           | (156 506)              | (157 136)              |
| Impairment for Waste                                                 |     | (50 431)         | (70 096)         | (86 660)         | (71 996)         | (92 274)         | (92 274)           |                   | (96 791)            | (97 085)               | (97 397)               |
| Impairment for Waste Water                                           |     | (29 921)         | (41 708)         | (54 904)         | (44 390)         | (60 346)         | (60 346)           |                   | (64 565)            | (64 839)               | (65 131)               |
| Impairment for other trade receivables from exchange transactions    |     | (5 395)          | (6 395)          | (5 742)          | (6 224)          | (5 742)          | (5 742)            |                   | (5 742)             | (5 742)                | (5 742)                |
| <b>Total net Trade and other receivables from Exchange Trx</b>       |     | <b>66 360</b>    | <b>61 798</b>    | <b>73 873</b>    | <b>55 239</b>    | <b>77 030</b>    | <b>77 030</b>      | -                 | <b>77 030</b>       | <b>77 030</b>          | <b>77 030</b>          |
| <b>Receivables from non-exchange transactions</b>                    |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Property rates                                                       |     | 47 426           | 50 368           | 10 912           | 28 593           | 82 098           | 82 098             |                   | 97 227              | 98 053                 | 98 931                 |
| Less: Impairment of Property rates                                   |     | (24 907)         | (39 238)         | (9 367)          | (8 843)          | (69 422)         | (69 422)           |                   | (84 551)            | (85 378)               | (86 255)               |
| <b>Net Property rates</b>                                            |     | <b>22 519</b>    | <b>11 131</b>    | <b>1 545</b>     | <b>19 750</b>    | <b>12 676</b>    | <b>12 676</b>      | -                 | <b>12 676</b>       | <b>12 676</b>          | <b>12 676</b>          |
| Other receivables from non-exchange transactions                     |     | 32 228           | 36 197           | 120 287          | 4 332            | 241 850          | 241 850            |                   | 364 889             | 379 650                | 388 606                |
| Impairment for other receivables from non-exchange transactions      |     | (30 754)         | (32 052)         | (104 020)        | 538              | (225 512)        | (225 512)          |                   | (346 550)           | (363 311)              | (372 268)              |
| <b>Net other receivables from non-exchange transactions</b>          |     | <b>1 474</b>     | <b>4 145</b>     | <b>16 267</b>    | <b>4 869</b>     | <b>16 339</b>    | <b>16 339</b>      | -                 | <b>16 339</b>       | <b>16 339</b>          | <b>16 339</b>          |
| <b>Total net Receivables from non-exchange transactions</b>          |     | <b>23 992</b>    | <b>15 276</b>    | <b>17 812</b>    | <b>24 619</b>    | <b>29 014</b>    | <b>29 014</b>      | -                 | <b>29 014</b>       | <b>29 014</b>          | <b>29 014</b>          |
| <b>Inventory</b>                                                     |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| <b>Water</b>                                                         |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Opening Balance                                                      |     | 708              | 765              | 799              | 1 193            | 1 193            | 1 193              | 1 193             | 1 194               | 1 194                  | 1 194                  |
| System Input Volume                                                  |     | 45 662           | 59 245           | 40 754           | 39 548           | 39 548           | 39 548             | -                 | 41 931              | 45 491                 | 48 789                 |
| Water Treatment Works                                                |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Bulk Purchases                                                       |     | 45 662           | 59 245           | 40 754           | 39 548           | 39 548           | 39 548             |                   | 41 931              | 45 491                 | 48 789                 |
| Natural Sources                                                      |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Authorised Consumption</b>                                        | 6   | <b>(45 604)</b>  | <b>(59 211)</b>  | <b>(40 360)</b>  | <b>(39 548)</b>  | <b>(39 548)</b>  | <b>(39 548)</b>    | -                 | <b>(41 931)</b>     | <b>(45 491)</b>        | <b>(48 789)</b>        |
| <b>Billed Authorised Consumption</b>                                 |     | <b>(45 604)</b>  | <b>(59 211)</b>  | <b>(40 360)</b>  | <b>(39 548)</b>  | <b>(39 548)</b>  | <b>(39 548)</b>    | -                 | <b>(41 931)</b>     | <b>(45 491)</b>        | <b>(48 789)</b>        |
| <b>Billed Metered Consumption</b>                                    |     | <b>(45 604)</b>  | <b>(59 211)</b>  | <b>(40 360)</b>  | <b>(39 548)</b>  | <b>(39 548)</b>  | <b>(39 548)</b>    | -                 | <b>(41 931)</b>     | <b>(45 491)</b>        | <b>(48 789)</b>        |
| Free Basic Water                                                     |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Subsidised Water                                                     |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Revenue Water                                                        |     | (45 604)         | (59 211)         | (40 360)         | (39 548)         | (39 548)         | (39 548)           |                   | (41 931)            | (45 491)               | (48 789)               |
| <b>Billed Unmetered Consumption</b>                                  |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           | -                 | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| Free Basic Water                                                     |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Subsidised Water                                                     |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Revenue Water                                                        |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>UnBilled Authorised Consumption</b>                               |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           | -                 | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| Unbilled Metered Consumption                                         |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Unbilled Unmetered Consumption                                       |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Water Losses</b>                                                  |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| <b>Apparent losses</b>                                               |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Unauthorised Consumption                                             |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Customer Meter Inaccuracies                                          |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Real losses</b>                                                   |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Leakage on Transmission and Distribution Mains                       |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Leakage and Overflows at Storage Tanks/Reservoirs                    |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Leakage on Service Connections up to the point of Customer Meter     |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Data Transfer and Management Errors                                  |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Unavoidable Annual Real Losses                                       |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Non-revenue Water</b>                                             |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| <b>Closing Balance Water</b>                                         |     | <b>765</b>       | <b>799</b>       | <b>1 193</b>     | <b>1 193</b>     | <b>1 193</b>     | <b>1 193</b>       | <b>1 193</b>      | <b>1 194</b>        | <b>1 194</b>           | <b>1 194</b>           |
| <b>Agricultural</b>                                                  |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Opening Balance                                                      |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Acquisitions                                                         |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Issues                                                               | 7   | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Adjustments                                                          | 8   | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Write-offs                                                           | 9   | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Closing balance - Agricultural</b>                                |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| <b>Consumables</b>                                                   |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| <b>Standard Rated</b>                                                |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Opening Balance                                                      |     | -                | -                | -                | (225)            | (225)            | (225)              | (225)             | (225)               | (225)                  | (225)                  |
| Acquisitions                                                         |     | -                | -                | -                | 3 645            | 3 462            | 3 462              |                   | 4 353               | 5 061                  | 4 404                  |
| Issues                                                               | 7   | -                | -                | (225)            | (3 645)          | (3 392)          | (3 392)            |                   | (4 353)             | (5 061)                | (4 404)                |
| Adjustments                                                          | 8   | -                | -                | 0                | -                | -                | -                  |                   | -                   | -                      | -                      |
| Write-offs                                                           | 9   | -                | -                | (0)              | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Closing balance - Consumables Standard Rated</b>                  |     | <b>-</b>         | <b>-</b>         | <b>(225)</b>     | <b>(225)</b>     | <b>(155)</b>     | <b>(155)</b>       | <b>(225)</b>      | <b>(225)</b>        | <b>(225)</b>           | <b>(225)</b>           |
| <b>Zero Rated</b>                                                    |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Opening Balance                                                      |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Acquisitions                                                         |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Issues                                                               | 7   | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Adjustments                                                          | 8   | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| Write-offs                                                           | 9   | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |
| <b>Closing balance - Consumables Zero Rated</b>                      |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| <b>Finished Goods</b>                                                |     |                  |                  |                  |                  |                  |                    |                   |                     |                        |                        |
| Opening Balance                                                      |     | -                | -                | -                | -                | -                | -                  | -                 | -                   | -                      | -                      |

| Description                                                          | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|----------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>R thousand</b>                                                    |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Acquisitions                                                         | 7   | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Issues                                                               | 8   | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Adjustments                                                          | 8   | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Write-offs                                                           | 9   | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Closing balance - Finished Goods</b>                              |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Materials and Supplies</b>                                        |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Opening Balance</b>                                               |     | 8 974           | 11 806          | 16 251          | 17 630          | 17 630          | 17 630             | 17 630            | 17 630              | 17 630                 | 17 630                 |
| Acquisitions                                                         | 7   | 13 299          | 16 574          | 17 026          | 25 026          | 32 208          | 32 208             | 36 064            | 36 486              | 39 999                 | 39 999                 |
| Issues                                                               | 7   | (10 587)        | (12 130)        | (15 643)        | (25 026)        | (31 563)        | (31 563)           | (36 064)          | (36 486)            | (39 999)               | (39 999)               |
| Adjustments                                                          | 8   | 119             | 1               | (4)             | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Write-offs                                                           | 9   | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Closing balance - Materials and Supplies</b>                      |     | 11 806          | 16 251          | 17 630          | 17 630          | 18 275          | 18 275             | 17 630            | 17 630              | 17 630                 | 17 630                 |
| <b>Work-in-progress</b>                                              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Opening Balance</b>                                               |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Materials                                                            |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Transfers                                                            |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Closing balance - Work-in-progress</b>                            |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Housing Stock</b>                                                 |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Opening Balance</b>                                               |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Acquisitions                                                         |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Transfers                                                            |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Sales                                                                |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Closing Balance - Housing Stock</b>                               |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Land</b>                                                          |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Opening Balance</b>                                               |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Acquisitions                                                         |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Sales                                                                |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Adjustments                                                          |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Correction of Prior period errors                                    |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Transfers                                                            |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Closing Balance - Land</b>                                        |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Closing Balance - Inventory &amp; Consumables</b>                 |     | 12 570          | 17 050          | 18 598          | 18 598          | 19 313          | 19 313             | 18 598            | 18 598              | 18 598                 | 18 598                 |
| <b>Property, plant and equipment (PPE)</b>                           |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| PPE at cost/valuation (excl. finance leases)                         | 3   | 2 921 828       | 2 975 796       | 3 058 857       | 3 182 580       | 2 065 702       | 2 065 702          | 3 283 940         | 3 329 294           | 3 379 185              | 3 379 185              |
| Leases recognised as PPE                                             |     | 5 075           | 2 039           | 1 940           | 5 075           | -               | -                  | (146)             | (146)               | (146)                  | (146)                  |
| Less: Accumulated depreciation                                       |     | (836 712)       | (923 430)       | (1 018 871)     | (1 148 231)     | -               | -                  | (1 254 521)       | (1 378 405)         | (1 507 634)            | (1 507 634)            |
| <b>Total Property, plant and equipment (PPE)</b>                     | 2   | 2 090 191       | 2 054 406       | 2 041 926       | 2 039 424       | 2 065 702       | 2 065 702          | -                 | 2 029 273           | 1 950 743              | 1 871 405              |
| <b>LIABILITIES</b>                                                   |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Current liabilities - Financial liabilities</b>                   |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Short term loans (other than bank overdraft)                         |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Current portion of long-term liabilities                             |     | 6 747           | 10 508          | 11 342          | 9 484           | 12 169          | 12 169             | 23 564            | 11 333              | -                      | -                      |
| <b>Total Current liabilities - Financial liabilities</b>             |     | 6 747           | 10 508          | 11 342          | 9 484           | 12 169          | 12 169             | 23 564            | 11 333              | -                      | -                      |
| <b>Trade and other payables</b>                                      |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Trade and other payables from exchange transactions                  |     | 88 885          | 105 579         | 126 241         | 77 412          | 125 733         | 125 733            | 124 413           | 124 413             | 124 413                | 124 413                |
| Other trade payables from exchange transactions                      |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Trade payables from Non-exchange transactions: Unspent conditional   |     | 6 199           | (11 750)        | 30 756          | -               | (0)             | (0)                | -                 | -                   | -                      | -                      |
| Trade payables from Non-exchange transactions: Other                 |     | 751             | 0               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| VAT                                                                  |     | 87 069          | 79 199          | 89 337          | -               | (0)             | (0)                | (0)               | (0)                 | (0)                    | (0)                    |
| <b>Total Trade and other payables</b>                                | 2   | 182 904         | 173 029         | 246 334         | 77 412          | 125 733         | 125 733            | -                 | 124 413             | 124 413                | 124 413                |
| <b>Non current liabilities - Financial liabilities</b>               |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Borrowing                                                            | 4   | 0               | 21 944          | 24 202          | 8 637           | 11 207          | 11 207             | 11 333            | -                   | -                      | -                      |
| Other financial liabilities                                          |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Total Non current liabilities - Financial liabilities</b>         |     | 0               | 21 944          | 24 202          | 8 637           | 11 207          | 11 207             | 11 333            | -                   | -                      | -                      |
| <b>Non current liabilities - Long Term portion of trade payables</b> |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Electricity Bulk Purchases                                           |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Payables and Accruals - General                                      |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Water Bulk Purchases                                                 |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Municipal Debt Relief                                                |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Provisions</b>                                                    |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Retirement benefits                                                  |     | 86 613          | 88 913          | 92 032          | 119 711         | 107 431         | 107 431            | 119 151           | 132 332             | 147 190                | 147 190                |
| List other major provision items                                     |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Refuse landfill site rehabilitation                                  |     | 74 162          | 106 420         | 110 631         | 106 420         | 118 827         | 118 827            | 122 180           | 125 532             | 128 885                | 128 885                |
| Other                                                                |     | 15 184          | 16 583          | 14 606          | 20 266          | 18 289          | 18 289             | 18 289            | 18 289              | 18 289                 | 18 289                 |
| <b>Total Provisions</b>                                              |     | 265 305         | 334 920         | 342 507         | 126 686         | 137 116         | 137 116            | -                 | 259 620             | 276 153                | 294 364                |
| <b>CHANGES IN NET ASSETS</b>                                         |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b>Accumulated surplus/(deficit)</b>                                 |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Accumulated surplus/(deficit) - opening balance                      |     | 2 210 333       | 2 138 538       | 2 067 945       | 2 081 569       | 2 093 944       | 2 093 944          | 2 056 059         | 1 992 399           | 1 925 476              | 1 925 476              |
| GRAP adjustments                                                     |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Restated balance                                                     |     | 2 210 333       | 2 138 538       | 2 067 945       | 2 081 569       | 2 093 944       | 2 093 944          | 2 056 059         | 1 992 399           | 1 925 476              | 1 925 476              |
| Surplus/(Deficit)                                                    |     | (1 037)         | (70 233)        | 19 433          | (33 798)        | (37 885)        | (37 885)           | 64 282            | (58 574)            | (66 923)               | (49 490)               |
| Transfers to/from Reserves                                           |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Depreciation offsets                                                 |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Other adjustments                                                    |     | 49 620          | (360)           | 0               | -               | -               | -                  | (5 086)           | -                   | -                      | -                      |
| <b>Accumulated Surplus/(Deficit)</b>                                 | 1   | 2 258 916       | 2 067 945       | 2 087 378       | 2 047 771       | 2 056 059       | 2 056 059          | 64 282            | 1 992 399           | 1 925 476              | 1 875 986              |
| <b>Reserves</b>                                                      |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Housing Development Fund                                             |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |

| Description                          | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|--------------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>R thousand</b>                    |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Capital replacement                  |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Self-insurance                       |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Other reserves                       |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Revaluation                          |     | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>Total Reserves</b>                | 2   | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b> | 2   | 2 258 916       | 2 067 945       | 2 087 378       | 2 047 771       | 2 056 059       | 2 056 059          | 64 282            | 1 992 399           | 1 925 476              | 1 875 986              |

- 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)

| R thousand                                                    |  |  | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|---------------------------------------------------------------|--|--|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
|                                                               |  |  |     |                 |                 |                 |                 |                 |                    |                     |                        |                        |
| 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)

| R thousand                      |  | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|---------------------------------|--|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
|                                 |  |     |                 |                 |                 |                 |                 |                    |                     |                        |                        |
| 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)

| R thousand                      |  |   | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|---------------------------------|--|---|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
|                                 |  | 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 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|-------------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| 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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                              |                     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| 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                                                                   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b><u>Borrowing Management</u></b>                                             |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Credit Rating                                                                  |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure                                       | 9,1%            | 9,1%            | 9,8%            | 1,0%            | 1,2%            | 1,2%               | 0,0%              | 2,6%                | 2,5%                   | 1,3%                   |
| Capital Charges to Own Revenue                                                 | Finance charges & Repayment of borrowing /Own Revenue                                  | 13,3%           | 13,5%           | 13,5%           | 1,3%            | 1,6%            | 1,6%               | 0,0%              | 3,4%                | 3,2%                   | 1,6%                   |
| 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%                   |
| <b><u>Safety of Capital</u></b>                                                |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| 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%                   |
| <b><u>Liquidity</u></b>                                                        |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Current Ratio                                                                  | Current assets/current liabilities                                                     | 1,2             | 1,0             | 1,0             | 1,0             | 0,9             | 0,9                | –                 | 0,9                 | 0,9                    | 1,2                    |
| Current Ratio adjusted for aged debtors                                        | Current assets less debtors > 90 days/current liabilities                              | 1,2             | 1,0             | 1,0             | 1,0             | 0,9             | 0,9                | –                 | 0,9                 | 0,9                    | 1,2                    |
| Liquidity Ratio                                                                | Monetary Assets/Current Liabilities                                                    | 0,5             | 0,3             | 0,5             | 0,0             | 0,1             | 0,1                | –                 | 0,1                 | 0,1                    | 0,3                    |
| <b><u>Revenue Management</u></b>                                               |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| 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) |                                                                                        | 136,0%          | 151,8%          | 58,4%           | 153,7%          | 153,2%          | 153,2%             | 0,0%              | 155,7%              | 153,1%                 | 150,7%                 |
| Outstanding Debtors to Revenue                                                 | Total Outstanding Debtors to Annual Revenue                                            | 4,1%            | 3,4%            | 3,1%            | 3,6%            | 3,7%            | 3,7%               | 0,0%              | 3,4%                | 3,1%                   | 2,9%                   |
| Longstanding Debtors Recovered                                                 | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                              |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| <b><u>Creditors Management</u></b>                                             |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Creditors System Efficiency                                                    | % of Creditors Paid Within Terms (within 'MFMA' s 65(e))                               |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Creditors to Cash and Investments                                              |                                                                                        | 5,0%            | 5,6%            | 7,7%            | 1383,5%         | 478,4%          | 478,4%             | 0,0%              | 476,9%              | 400,0%                 | 182,2%                 |
| <b><u>Other Indicators</u></b>                                                 |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                | Total Volume Losses (kW)                                                               |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                | Total Volume Losses (kW) non technical                                                 |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Electricity Distribution Losses (2)                                            | Total Cost of Losses (Rand '000)                                                       |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                | % Volume (units purchased and generated less units sold)/units purchased and generated |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Water Volumes :System input                                                    | Bulk Purchase<br>Water treatment works<br>Natural sources<br>Total Volume Losses (kℓ)  |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |

| Description of financial indicator                   | Basis of calculation                                                                                                       | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Water Distribution Losses (2)                        | Total Cost of Losses (Rand '000)<br>% Volume (units purchased and generated less units sold)/units purchased and generated |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Employee costs                                       | Employee costs/(Total Revenue - capital revenue)                                                                           | 37,8%           | 36,1%           | 30,7%           | 38,6%           | 34,0%           | 34,0%              | 0,0%              | 33,9%               | 33,2%                  | 32,1%                  |
| Remuneration                                         | Total remuneration/(Total Revenue - capital revenue)                                                                       | 39,2%           | 37,5%           | 31,9%           | 39,9%           | 35,2%           | 35,2%              |                   | 35,0%               | 34,3%                  | 33,1%                  |
| Repairs & Maintenance                                | R&M/(Total Revenue excluding capital revenue)                                                                              | 7,7%            | 4,9%            | 4,0%            | 5,2%            | 4,6%            | 4,6%               |                   | 15,7%               | 15,4%                  | 14,9%                  |
| Finance charges & Depreciation                       | FC&D/(Total Revenue - capital revenue)                                                                                     | 10,1%           | 15,7%           | 20,6%           | 9,6%            | 8,9%            | 8,9%               | 0,0%              | 9,7%                | 9,4%                   | 8,5%                   |
| <b>IDP regulation financial viability indicators</b> |                                                                                                                            |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| i. Debt coverage                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)                              | 0,8             | 0,9             | 63,0            | 174,2           | 174,2           | 174,2              | 0,2               | 144,7               | 48,5                   | 53,3                   |
| ii.O/S Service Debtors to Revenue                    | Total outstanding service debtors/annual revenue received for services                                                     | 7,7%            | 6,7%            | 6,5%            | 6,6%            | 7,7%            | 7,7%               | 0,0%              | 7,0%                | 6,3%                   | 5,6%                   |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                                                       | 22,3            | 22,3            | 18,6            | 0,1             | 0,3             | 0,3                | –                 | 0,2                 | 0,3                    | 0,5                    |

#### References

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

#### Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

|        |          |          |         |         |         |        |         |         |         |
|--------|----------|----------|---------|---------|---------|--------|---------|---------|---------|
| 79 546 | 84 352   | 88 206   | 101 857 | 103 077 | 103 077 | 25     | 109 632 | 118 441 | 128 649 |
| 100,0% | 100,0%   | 100,0%   | 100,0%  | 100,0%  | 100,0%  | 100,0% | 100,0%  | 100,0%  | 100,0%  |
| 45 288 | (22 025) | (64 002) | 13 460  | 35 146  | 35 146  | –      | 34 000  | –       | –       |
| –      | –        | –        | –       | –       | –       | –      | –       | –       | –       |

**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 | 2020/21         | 2021/22         | 2022/23         | Current Year<br>2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                           |                           |
|-----------------------------------------------------|-------|----------------------|-------------|-------------|-------------|-----------------|-----------------|-----------------|-------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                     |       |                      |             |             |             | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget         | Budget Year<br>2024/25                              | Budget Year +1<br>2025/26 | Budget Year +2<br>2026/27 |
| <b>Demographics</b>                                 |       |                      |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| Population                                          | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Females aged 5 - 14                                 | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Males aged 5 - 14                                   | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Females aged 15 - 34                                | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Males aged 15 - 34                                  | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Unemployment                                        | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Monthly household income (no. of households)</b> | 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     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Poverty profiles (no. of households)</b>         |       |                      |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| < R2 060 per household per month                    | 13    | 0                    | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
|                                                     | 2     | 0                    | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Household/demographics (000)</b>                 |       |                      |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| 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     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Housing statistics</b>                           | 3     |                      |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| Formal                                              | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Informal                                            | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Total number of households</b>                   |       |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Dwellings provided by municipality                  | 4     | 0                    | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Dwellings provided by province/s                    | 0     |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Dwellings provided by private sector                | 5     | 0                    | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Total new housing dwellings</b>                  |       |                      | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |

|                                    |   |  |  |  |      |      |      |      |      |      |      |      |
|------------------------------------|---|--|--|--|------|------|------|------|------|------|------|------|
| <b>Economic</b>                    | 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% |
| <b>Collection rates</b>            | 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. |                                                  | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------|------|--------------------------------------------------|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                          |      |                                                  | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|                          |      | <b>Household service targets (000)</b>           |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                          |      | <b>Water:</b>                                    |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                          |      | 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>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                          |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                          |      | <b>Sanitation/sewerage:</b>                      |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                          |      | 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>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                          |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                          |      | <b>Energy:</b>                                   |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                          |      | 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>     | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b>Total number of households</b>                | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b><u>Refuse:</u></b>                            |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | 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>     | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b>Total number of households</b>                | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
| <b>Municipal in-house services</b> | Ref. |                                                  | <b>2020/21</b> | <b>2021/22</b> | <b>2022/23</b> | <b>Current Year 2023/24</b> |                        |                           | <b>2024/25 Medium Term Revenue &amp; Expenditure Framework</b> |                               |                               |
|                                    |      |                                                  | <b>Outcome</b> | <b>Outcome</b> | <b>Outcome</b> | <b>Original Budget</b>      | <b>Adjusted Budget</b> | <b>Full Year Forecast</b> | <b>Budget Year 2024/25</b>                                     | <b>Budget Year +1 2025/26</b> | <b>Budget Year +2 2026/27</b> |
|                                    |      | <b><u>Household service targets (000)</u></b>    |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | <b><u>Water:</u></b>                             |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | 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>     | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b>Total number of households</b>                | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b><u>Sanitation/sewerage:</u></b>               |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | 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>     | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b>Total number of households</b>                | -              | -              | -              | -                           | -                      | -                         | -                                                              | -                             | -                             |
|                                    |      | <b><u>Energy:</u></b>                            |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | 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>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                  |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                  |      | <b><u>Refuse:</u></b>                            |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                  |      | 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>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                  |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Municipal entity services</b> | Ref. |                                                  | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                  |      |                                                  | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|                                  |      | <b>Household service targets (000)</b>           |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Name of municipal entity</b>  |      | <b><u>Water:</u></b>                             |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                  |      | 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>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Name of municipal entity</b>  |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                  |      | <b><u>Sanitation/sewerage:</u></b>               |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                  |      | 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)    | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Name of municipal entity</b>  |      | No toilet provisions                             | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                  |      | <i>Below Minimum Service Level sub-total</i>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                  |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Name of municipal entity</b>  |      | <b><u>Energy:</u></b>                            |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                  |      | Electricity (at least min.service level)         | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |

|                                            |                                              |                                                 |                                      |         |         |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------|----------------------------------------------|-------------------------------------------------|--------------------------------------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Name of municipal entity                   | Electricity - prepaid (min.service level)    | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Minimum Service Level and Above sub-total    | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Electricity (< min.service level)            | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Electricity - prepaid (< min. service level) | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Other energy sources                         | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Below Minimum Service Level sub-total        | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Total number of households                   | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Refuse:                                      | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Removed at least once a week                 | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Minimum Service Level and Above sub-total    | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Removed less frequently than once a week     | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Using communal refuse dump                   | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Using own refuse dump                        | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | Other rubbish disposal                       | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| No rubbish disposal                        | -                                            | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
| Below Minimum Service Level sub-total      | -                                            | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
| Total number of households                 | -                                            | -                                               | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
| Services provided by 'external mechanisms' | Ref.                                         |                                                 | 2020/21                              | 2021/22 | 2022/23 | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                            |                                              |                                                 | Outcome                              | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Names of service providers                 | 8<br>10<br>9<br>10                           | Household service targets (000)                 |                                      |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |                                              | Water:                                          |                                      |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |                                              | Piped water inside dwelling                     | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Piped water inside yard (but not in dwelling)   | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Using public tap (at least min.service level)   | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Other water supply (at least min.service level) | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Minimum Service Level and Above sub-total       | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Using public tap (< min.service level)          | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Other water supply (< min.service level)        | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | No water supply                                 | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Below Minimum Service Level sub-total           | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Total number of households                      | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| Names of service providers                 |                                              |                                                 | Sanitation/sewerage:                 |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |                                              |                                                 | Flush toilet (connected to sewerage) | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |                                              | Flush toilet (with septic tank)                 | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Chemical toilet                                 | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Pit toilet (ventilated)                         | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Other toilet provisions (> min.service level)   | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Minimum Service Level and Above sub-total       | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Bucket toilet                                   | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Other toilet provisions (< min.service level)   | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | No toilet provisions                            | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Below Minimum Service Level sub-total           | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
|                                            |                                              | Total number of households                      | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |
| Names of service providers                 |                                              | Energy:                                         |                                      |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |                                              | Electricity (at least min.service level)        | -                                    | -       | -       | -                    | -               | -                  | -                                                   | -                      |                        |

|                                            |      |  |         |         |         |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------|------|--|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Services provided by 'external mechanisms' | Ref. |  | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                            |      |  | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |

|                            |                                           | Household service targets (000)                 |   |   |   |   |   |   |   |   |
|----------------------------|-------------------------------------------|-------------------------------------------------|---|---|---|---|---|---|---|---|
| Names of service providers |                                           | Water:                                          |   |   |   |   |   |   |   |   |
|                            | 8<br>10                                   | Piped water inside dwelling                     | - | - | - | - | - | - | - | - |
|                            |                                           | Piped water inside yard (but not in dwelling)   | - | - | - | - | - | - | - | - |
|                            |                                           | Using public tap (at least min.service level)   | - | - | - | - | - | - | - | - |
|                            |                                           | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - |
|                            | Minimum Service Level and Above sub-total |                                                 | - | - | - | - | - | - | - | - |
|                            | 9<br>10                                   | Using public tap (< min.service level)          | - | - | - | - | - | - | - | - |
|                            |                                           | Other water supply (< min.service level)        | - | - | - | - | - | - | - | - |
|                            |                                           | No water supply                                 | - | - | - | - | - | - | - | - |
|                            | Below Minimum Service Level sub-total     |                                                 | - | - | - | - | - | - | - | - |
|                            |                                           | Total number of households                      | - | - | - | - | - | - | - | - |
| Names of service providers |                                           | Sanitation/sewerage:                            |   |   |   |   |   |   |   |   |
|                            | 8<br>10                                   | Flush toilet (connected to sewerage)            | - | - | - | - | - | - | - | - |
|                            |                                           | Flush toilet (with septic tank)                 | - | - | - | - | - | - | - | - |
|                            |                                           | Chemical toilet                                 | - | - | - | - | - | - | - | - |
|                            |                                           | Pit toilet (ventilated)                         | - | - | - | - | - | - | - | - |
|                            |                                           | Other toilet provisions (> min.service level)   | - | - | - | - | - | - | - | - |
|                            |                                           | Minimum Service Level and Above sub-total       |   | - | - | - | - | - | - | - |
|                            | 8<br>10                                   | Bucket toilet                                   | - | - | - | - | - | - | - | - |
|                            |                                           | Other toilet provisions (< min.service level)   | - | - | - | - | - | - | - | - |
|                            |                                           | No toilet provisions                            | - | - | - | - | - | - | - | - |
|                            | Below Minimum Service Level sub-total     |                                                 | - | - | - | - | - | - | - | - |
|                            | Total number of households                | -                                               | - | - | - | - | - | - | - |   |
| Names of service providers |                                           | Energy:                                         |   |   |   |   |   |   |   |   |
|                            |                                           | Electricity (at least min.service level)        | - | - | - | - | - | - | - | - |

|                                              |                                                                           |            |            |            |                      |                 |                    |                                                     |                        |                        |
|----------------------------------------------|---------------------------------------------------------------------------|------------|------------|------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              | Electricity - prepaid (min.service level)                                 | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <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>                              | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <b>Total number of households</b>                                         | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Names of service providers                   | <b>Refuse:</b>                                                            |            |            |            |                      |                 |                    |                                                     |                        |                        |
|                                              | 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>                              | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <b>Total number of households</b>                                         | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Detail of Free Basic Services (FBS) provided |                                                                           | 2020/21    | 2021/22    | 2022/23    | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                              |                                                                           | Outcome    | Outcome    | Outcome    | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| 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)      | 4 485 953  | 5 308 769  | 5 488 401  | 4 955 229            | 4 955 229       | 4 955 229          | 5 584 548                                           | 6 461 316              | 7 475 748              |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | Informal settlements (Rands)                                              | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | Informal settlements targeted for upgrading (Rands)                       | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | Living in informal backyard rental agreement (Rands)                      | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | Other (Rands)                                                             | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <b>Total cost of FBS - Electricity for informal settlements</b>           | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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) | 32 489 730 | 38 341 238 | 13 470 867 | 19 498 541           | 19 797 190      | 19 797 190         | 21 232 488                                          | 22 771 848             | 24 422 796             |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | Informal settlements (Rands)                                              | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | <i>Number of HH receiving this type of FBS</i>                            | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              | Informal settlements targeted for upgrading (Rands)                       | -          | -          | -          | -                    | -               | -                  | -                                                   | -                      | -                      |

|                          |      |                                                                       |           |            |           |            |            |            |            |            |
|--------------------------|------|-----------------------------------------------------------------------|-----------|------------|-----------|------------|------------|------------|------------|------------|
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Living in informal backyard rental agreement (Rands)                  | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Other (Rands)                                                         | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Total cost of FBS - Water for informal settlements                    | -         | -          | -         | -          | -          | -          | -          | -          |
| Sanitation               | Ref. | Location of households for each type of FBS                           |           |            |           |            |            |            |            |            |
| List type of FBS service |      | Formal settlements - (free sanitation service to indigent households) | 9 780 726 | 10 780 120 | 9 997 134 | 12 635 128 | 13 345 283 | 13 345 283 | 14 212 728 | 15 136 560 |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Informal settlements (Rands)                                          | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Informal settlements targeted for upgrading (Rands)                   | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Living in informal backyard rental agreement (Rands)                  | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Other (Rands)                                                         | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -         | -          | -         | -          | -          | -          | -          | -          |
|                          |      | Total cost of FBS - Sanitation for informal settlements               | -         | -          | -         | -          | -          | -          | -          | -          |
| Refuse Removal           | Ref. | Location of households for each type of FBS                           |           |            |           |            |            |            |            |            |
| List type of FBS service |      | Formal settlements - (removed once a week to indigent households)     | 2 878 538 | -          | -         | -          | -          | -          | 25 690 656 | 27 360 552 |
|                          |      | 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 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|---------------------------------------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>Funding measures</b>                                       |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 18(1)b       | 1   | 1 776 093       | 1 877 136       | 1 644 957       | 5 596           | 26 282          | 26 282             | –                 | 26 086              | 31 102                 | 68 268                 |
| Cash + investments at the yr end less applications - R'000    | 18(1)b       | 2   | (39 060)        | (62 074)        | (41 498)        | 14 795          | 5 420           | 5 420              | –                 | 4 785               | 9 361                  | 46 086                 |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 22,3            | 22,3            | 18,6            | 0,1             | 0,3             | 0,3                | –                 | 0,2                 | 0,3                    | 0,5                    |
| 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.            | (3,7%)          | 10,1%           | 5,9%            | (8,2%)          | (6,0%)             | (105,3%)          | 2,8%                | 4,1%                   | 4,3%                   |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 37,5%           | 33,0%           | 11,6%           | 41,7%           | 31,8%           | 31,8%              | 0,0%              | 32,9%               | 33,5%                  | 34,4%                  |
| Debt impairment expense as a % of total billable revenue      | 18(1)a,(2)   | 7   | 10,5%           | 13,4%           | 11,3%           | 10,4%           | 11,7%           | 11,7%              | 0,0%              | 11,3%               | 10,8%                  | 10,4%                  |
| Capital payments % of capital expenditure                     | 18(1)c;19    | 8   | (7,9%)          | 1605,2%         | 15120,2%        | 100,0%          | 100,0%          | 100,0%             | 0,0%              | 58,2%               | 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.            | (11,6%)         | 12,6%           | 14,6%           | 14,1%           | 0,0%               | (100,0%)          | 0,0%                | 0,0%                   | 0,0%                   |
| 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  | 3,3%            | 2,3%            | 2,3%            | 3,0%            | 2,9%            | 2,9%               | 0,0%              | 10,8%               | 12,0%                  | 13,1%                  |
| Asset renewal % of capital budget                             | 20(1)(vi)    | 14  | (75,2%)         | 1,1%            | 0,1%            | 0,0%            | 0,2%            | 0,2%               | 0,0%              | 0,3%                | 0,2%                   | 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 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|-----------------------------------------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>Supporting indicators</b>                                    |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| % incr <i>total service charges (incl prop rates)</i>           | 18(1)a       |     |                 | 2,3%            | 16,1%           | 11,9%           | (2,2%)          | 0,0%               | (99,3%)           | 8,8%                | 10,1%                  | 10,3%                  |
| % incr Property Tax                                             | 18(1)a       |     |                 | 6,7%            | 15,7%           | 8,5%            | 0,0%            | 0,0%               | (100,0%)          | 5,5%                | 5,5%                   | 5,5%                   |
| % incr Service charges - Water                                  | 18(1)a       |     |                 | 12,8%           | (3,6%)          | 27,5%           | (9,7%)          | 0,0%               | (100,2%)          | 12,7%               | 15,7%                  | 15,7%                  |
| % incr Service charges - Waste Water Management                 | 18(1)a       |     |                 | (44,5%)         | 161,1%          | (13,6%)         | 16,9%           | 0,0%               | (95,7%)           | 7,3%                | 7,2%                   | 7,2%                   |
| % incr Service charges - Waste Management                       | 18(1)a       |     |                 | 1,9%            | 15,8%           | 2,5%            | 1,5%            | 0,0%               | (96,8%)           | 6,5%                | 6,5%                   | 6,5%                   |
| #REF!                                                           | 18(1)a       |     |                 | 1,0%            | 13,6%           | 7,2%            | 0,6%            | 0,0%               | (100,0%)          | 6,5%                | 6,5%                   | 6,5%                   |
| % 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       |     | 679 423         | 695 180         | 807 133         | 903 355         | 883 921         | 883 921            | 6 428             | 961 430             | 1 058 371              | 1 167 376              |
| Service charges                                                 |              |     | 679 423         | 695 180         | 807 133         | 903 355         | 883 921         | 883 921            | 6 428             | 961 430             | 1 058 371              | 1 167 376              |
| Property rates                                                  |              |     | 210 205         | 224 326         | 259 514         | 281 488         | 281 488         | 281 488            | –                 | 297 076             | 313 303                | 330 535                |
| Service charges - electricity revenue                           |              |     | 281 916         | 317 993         | 306 477         | 390 731         | 352 780         | 352 780            | (763)             | 397 583             | 460 004                | 532 224                |
| Service charges - water revenue                                 |              |     | 80 983          | 44 968          | 117 400         | 101 425         | 118 603         | 118 603            | 5 129             | 127 202             | 136 424                | 146 315                |
| Service charges - sanitation revenue                            |              |     | 52 346          | 53 366          | 61 797          | 63 314          | 64 268          | 64 268             | 2 063             | 68 446              | 72 895                 | 77 633                 |
| Service charges - refuse removal                                |              |     | 53 974          | 54 526          | 61 945          | 66 396          | 66 782          | 66 782             | –                 | 71 123              | 75 745                 | 80 669                 |
| Service charges - other                                         |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Interest                                                        |              |     | –               | 2 560           | 2 678           | 1 000           | 4 276           | 4 276              | –                 | 4 554               | 4 850                  | 5 166                  |
| Capital expenditure excluding capital grant funding             |              |     | 55 326          | 106 185         | 49 475          | 13 460          | 35 146          | 35 146             | –                 | 34 000              | –                      | –                      |
| Cash receipts from ratepayers                                   | 18(1)a       |     | 688 137         | 738 090         | 346 750         | 1 034 971       | 1 025 685       | 1 025 685          | –                 | 1 133 548           | 1 234 891              | 1 358 065              |
| Ratepayer & Other revenue                                       | 18(1)a       |     | 1 836 223       | 2 238 705       | 2 994 659       | 2 484 829       | 3 227 870       | 3 227 870          | 6 428             | 3 443 771           | 3 686 188              | 3 949 849              |
| Change in consumer debtors (current and non-current)            |              | N/A |                 | (13 278)        | 13 887          | (11 827)        | 26 187          | –                  | (106 045)         | 106 045             | (0)                    | –                      |
| Operating and Capital Grant Revenue                             | 18(1)a       |     | 213 768         | 228 043         | 279 561         | 266 444         | 292 191         | 292 191            | –                 | 256 627             | 264 152                | 280 828                |
| Capital expenditure - total                                     | 20(1)(vi)    |     | 49 635          | 131 505         | 113 966         | 79 343          | 121 690         | 121 690            | –                 | 81 369              | 45 354                 | 49 890                 |
| Capital expenditure - renewal                                   | 20(1)(vi)    |     | (37 339)        | 1 391           | 131             | –               | 221             | 221                |                   | 250                 | 100                    | –                      |
| <b>Supporting benchmarks</b>                                    |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| 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                                 |              |     |                 |                 |                 |                 |                 |                    |                   | 197 710             | 207 441                | 218 788                |
| Provincial operating grants                                     |              |     |                 |                 |                 |                 |                 |                    |                   | 2 050               | 2 050                  | 2 050                  |
| Provincial capital grants                                       |              |     |                 |                 |                 |                 |                 |                    |                   | –                   | –                      | –                      |
| District Municipality grants                                    |              |     |                 |                 |                 |                 |                 |                    |                   | 3 993               | 4 103                  | 4 216                  |
| Total gazetted/advised national, provincial and district grants |              |     |                 |                 |                 |                 |                 |                    |                   | 256 627             | 264 152                | 280 828                |
| Average annual collection rate (arrears inclusive)              |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |

| Description                                                                       | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2024/25 | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|-----------------------------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| <b>DoRA operating</b>                                                             |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Operational Revenue:General Revenue:Equitable Share                               |                 |     |                    |                    |                    |                    |                    |                       |                      | 192 664                | 203 746                   | 214 723                   |
| 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] |                 |     |                    |                    |                    |                    |                    |                       |                      | 1 495                  | -                         | -                         |
| 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]                         |                 |     |                    |                    |                    |                    |                    |                       |                      | 1 723                  | 1 785                     | 2 001                     |
| 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]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | 1 828                  | 1 910                     | 2 064                     |
| Water Services Infrastructure Grant                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Transport Network Grant [Schedule 5B]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Smart Connect Grant                                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Urban Settlement Development Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| WiFi Grant [Department of Telecommunications and Postal Services                  |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Street Lighting                                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Traditional Leaders - Imbizion                                                    |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Department of Water and Sanitation Smart Living Handbook                          |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Integrated National Electrification Programme Grant                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |

| Description                                                                       | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2024/25 | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|-----------------------------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| Municipal Restructuring Grant                                                     |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Regional Bulk Infrastructure Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Emergency Housing Grant                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Metro Informal Settlements Partnership Grant                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Integrated Urban Development Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Programme and Project Preparation Support Grant                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
|                                                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | 197 710                | 207 441                   | 218 788                   |
| <b>DoRA Capital</b>                                                               |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |                 |     |                    |                    |                    |                    |                    |                       |                      | 4 203                  | 7 260                     | 7 558                     |
| Municipal Infrastructure Grant [Schedule 5B]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | 34 730                 | 36 298                    | 39 216                    |
| 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                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| 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]                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | 13 941                 | 7 000                     | 9 000                     |
| 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                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |

| Description                                                               | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2024/25 | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|---------------------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| <b>Trend</b>                                                              |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Change in consumer debtors (current and non-current)                      |                 |     | (4 465)            | (13 278)           | 13 887             | (11 827)           | 26 187             | –                     | (106 045)            | 106 045                | (0)                       | –                         |
| <b>Total Operating Revenue</b>                                            |                 |     | 887 140            | 951 260            | 1 185 175          | 1 158 957          | 1 297 411          | 1 297 411             | 6 428                | 1 392 621              | 1 512 282                 | 1 648 335                 |
| <b>Total Operating Expenditure</b>                                        |                 |     | 988 089            | 1 082 483          | 1 267 965          | 1 268 316          | 1 436 791          | 1 436 791             | 400                  | 1 505 669              | 1 631 362                 | 1 755 199                 |
| <b>Operating Performance Surplus/(Deficit)</b>                            |                 |     | (100 948)          | (131 223)          | (82 789)           | (109 359)          | (139 380)          | (139 380)             | 6 028                | (113 048)              | (119 080)                 | (106 864)                 |
| <b>Cash and Cash Equivalents (30 June 2012)</b>                           |                 |     |                    |                    |                    |                    |                    |                       |                      | –                      |                           |                           |
| <b>Revenue</b>                                                            |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| % Increase in Total Operating Revenue                                     |                 |     |                    | 7,2%               | 24,6%              | (2,2%)             | 11,9%              | 0,0%                  | (99,5%)              | 7,3%                   | 8,6%                      | 9,0%                      |
| % Increase in Property Rates Revenue                                      |                 |     |                    | 6,7%               | 15,7%              | 8,5%               | 0,0%               | 0,0%                  | (100,0%)             | 0,0%                   | 5,5%                      | 5,5%                      |
| % Increase in Electricity Revenue                                         |                 |     |                    | 12,8%              | (3,6%)             | 27,5%              | (9,7%)             | 0,0%                  | (100,2%)             | 12,7%                  | 15,7%                     | 15,7%                     |
| % Increase in Property Rates & Services Charges                           |                 |     |                    | 2,3%               | 16,1%              | 11,9%              | (2,2%)             | 0,0%                  | (99,3%)              | 8,8%                   | 10,1%                     | 10,3%                     |
| <b>Expenditure</b>                                                        |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| % Increase in Total Operating Expenditure                                 |                 |     |                    | 9,6%               | 17,1%              | 0,0%               | 13,3%              | 0,0%                  | (100,0%)             | 4,8%                   | 8,3%                      | 7,6%                      |
| % Increase in Employee Costs                                              |                 |     |                    | 2,3%               | 6,2%               | 22,9%              | (1,5%)             | 0,0%                  | (100,0%)             | 6,9%                   | 6,4%                      | 5,2%                      |
| % Increase in Electricity Bulk Purchases                                  |                 |     |                    | 16,2%              | (1,1%)             | 24,8%              | (2,6%)             | 0,0%                  | (100,0%)             | 8,9%                   | 19,7%                     | 15,7%                     |
| Average Cost Per Budgeted Employee Position (Remuneration)                |                 |     |                    |                    | 0                  | 0                  |                    |                       |                      | 0                      |                           |                           |
| Average Cost Per Councillor (Remuneration)                                |                 |     |                    |                    | 0                  | 0                  |                    |                       |                      | 0                      |                           |                           |
| R&M % of PPE                                                              |                 |     | 2,9%               | 2,0%               | 2,1%               | 2,6%               | 2,6%               | 2,6%                  |                      | 9,5%                   | 10,5%                     | 11,5%                     |
| Asset Renewal and R&M as a % of PPE                                       |                 |     | 3,5%               | 0,9%               | 0,8%               | 4,9%               | 6,4%               | 6,4%                  |                      | 11,1%                  | 11,2%                     | 12,6%                     |
| Debt Impairment % of Total Billable Revenue                               |                 |     | 10,5%              | 13,4%              | 11,3%              | 10,4%              | 11,7%              | 11,7%                 | 0,0%                 | 11,3%                  | 10,8%                     | 10,4%                     |
| <b>Capital Revenue</b>                                                    |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Internally Funded & Other (R'000)                                         |                 |     | –                  | –                  | 8 786              | –                  | –                  | –                     | –                    | 34 000                 | –                         | –                         |
| Borrowing (R'000)                                                         |                 |     | –                  | –                  | –                  | –                  | –                  | –                     | –                    | –                      | –                         | –                         |
| Grant Funding and Other (R'000)                                           |                 |     | 49 635             | 131 505            | 113 966            | 79 343             | 121 690            | 121 690               | –                    | 81 369                 | 45 354                    | 49 890                    |
| Internally Generated funds % of Non Grant Funding                         |                 |     | 5,7%               | (98,7%)            | (100,0%)           | (100,0%)           | (100,0%)           | (100,0%)              | 0,0%                 | (100,0%)               | (100,0%)                  | (100,0%)                  |
| Borrowing % of Non Grant Funding                                          |                 |     | 0,0%               | 0,0%               | 0,0%               | 0,0%               | 0,0%               | 0,0%                  | 0,0%                 | 0,0%                   | 0,0%                      | 0,0%                      |
| Grant Funding % of Total Funding                                          |                 |     | (99,4%)            | 124,2%             | 280,1%             | 589,5%             | 346,2%             | 346,2%                | 0,0%                 | 0,0%                   | 0,0%                      | 0,0%                      |
| <b>Capital Expenditure</b>                                                |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Total Capital Programme (R'000)                                           |                 |     | (55 609)           | 131 179            | 113 966            | 79 343             | 121 690            | 121 690               | –                    | 81 369                 | 45 354                    | 49 890                    |
| Asset Renewal                                                             |                 |     | 13 568             | (27 009)           | (30 185)           | 53 225             | 89 996             | 89 996                | –                    | 35 036                 | 14 045                    | 22 990                    |
| Asset Renewal % of Total Capital Expenditure                              |                 |     | (24,4%)            | (20,6%)            | (26,5%)            | 67,1%              | 74,0%              | 74,0%                 | 0,0%                 | 43,1%                  | 31,0%                     | 46,1%                     |
| <b>Cash</b>                                                               |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Cash Receipts % of Rate Payer & Other                                     |                 |     | 37,5%              | 33,0%              | 11,6%              | 41,7%              | 31,8%              | 31,8%                 | 0,0%                 | 32,9%                  | 33,5%                     | 34,4%                     |
| Cash Coverage Ratio                                                       |                 |     | 0                  | 0                  | 0                  | 0                  | 0                  | 0                     | –                    | 0                      | 0                         | 0                         |
| <b>Borrowing</b>                                                          |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Credit Rating (2009/10)                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | 0                      |                           |                           |
| Capital Charges to Operating                                              |                 |     | 9,1%               | 9,1%               | 9,8%               | 1,0%               | 1,2%               | 1,2%                  | 0,0%                 | 2,6%                   | 2,5%                      | 1,3%                      |
| Borrowing Receipts % of Capital Expenditure                               |                 |     | 0,0%               | 0,0%               | 0,0%               | 0,0%               | 0,0%               | 0,0%                  | 0,0%                 | 0,0%                   | 0,0%                      | 0,0%                      |
| <b>Reserves</b>                                                           |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Surplus/(Deficit)                                                         |                 |     | (39 060)           | (62 074)           | (41 498)           | 14 795             | 5 420              | 5 420                 | –                    | 4 785                  | 9 361                     | 46 086                    |
| <b>Free Services</b>                                                      |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Free Basic Services as a % of Equitable Share                             |                 |     | 31,6%              | 37,9%              | 17,7%              | 20,5%              | 21,1%              | 21,1%                 |                      | 34,6%                  | 35,2%                     | 35,9%                     |
| Free Services as a % of Operating Revenue<br>(excl operational transfers) |                 |     | 2,8%               | 2,6%               | 0,8%               | 3,0%               | 1,6%               | 1,6%                  |                      | 0,0%                   | 0,0%                      | 0,0%                      |
| Total Operating Revenue                                                   |                 |     | 887 140            | 951 260            | 1 185 175          | 1 158 957          | 1 297 411          | 1 297 411             | 6 428                | 1 392 621              | 1 512 282                 | 1 648 335                 |
| Total Operating Expenditure                                               |                 |     | 988 089            | 1 082 483          | 1 267 965          | 1 268 316          | 1 436 791          | 1 436 791             | 400                  | 1 505 669              | 1 631 362                 | 1 755 199                 |
| Surplus/(Deficit) Budgeted Operating Statement                            |                 |     | (100 948)          | (131 223)          | (82 789)           | (109 359)          | (139 380)          | (139 380)             | 6 028                | (113 048)              | (119 080)                 | (106 864)                 |

| Description                                             | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2024/25 | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|---------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| Surplus/(Deficit) Considering Reserves and Cash Backing |                 |     | (39 060)           | (62 074)           | (41 498)           | 14 795             | 5 420              | 5 420                 | –                    | 4 785                  | 9 361                     | 46 086                    |
| MTREF Funded (1) / Unfunded (0)                         |                 | 15  | 0                  | 0                  | 0                  | 1                  | 1                  | 1                     | 1                    | 1                      | 1                         | 1                         |
| MTREF Funded ✓ / Unfunded ✖                             |                 | 15  | ✖                  | ✖                  | ✖                  | ✓                  | ✓                  | ✓                     | ✓                    | ✓                      | ✓                         | ✓                         |

References  
15. Subject to figures provided in Schedule.

**EC108 Kouga - Supporting Table SA11 Property rates summary**

| Description                                                         | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Valuation:</b>                                                   | 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)                              |     | -               | -               | -               | -                    |                 |                    | -                                                   |                        |                        |
| <b>Valuation reductions:</b>                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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)                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total valuation reductions:</b>                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total value used for rating (Rm)                                    | 5   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total land value (Rm)                                               | 5   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total value of improvements (Rm)                                    | 5   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total market value (Rm)                                             | 5   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Rating:</b>                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Residential rate used to determine rate for other categories? (Y/N) |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Differential rates used? (Y/N)                                      | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Limit on annual rate increase (s20)? (Y/N)                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Special rating area used? (Y/N)                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Phasing-in properties s21 (number)                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rates policy accompanying budget? (Y/N)                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Fixed amount minimum value (R'000)                                  |     | -               | -               | -               | -                    |                 |                    | -                                                   |                        |                        |
| Non-residential prescribed ratio s19? (%)                           |     | 0,0%            | 0,0%            | 0,0%            | 0,0%                 |                 |                    | 0,0%                                                |                        |                        |
| <b>Rate revenue:</b>                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Rate revenue budget (R '000)                                        | 6   | 221 456         | 235 744         | 257 233         | 310 749              | 299 281         | 299 281            | 297 076                                             | 313 303                | 330 535                |
| Rate revenue expected to collect (R'000)                            | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Expected cash collection rate (%)                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Special rating areas (R'000)                                        | 7   | 8 939           | 9 278           | 10 235          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rebates, exemptions - indigent (R'000)                              |     | 2 619           | 2 754           | 4 686           | 8 361                | 6 871           | 6 871              | -                                                   | -                      | -                      |
| Rebates, exemptions - pensioners (R'000)                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rebates, exemptions - bona fide farm. (R'000)                       |     | 125             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rebates, exemptions - other (R'000)                                 |     | 17 445          | 17 941          | 3 267           | 20 900               | 10 922          | 10 922             | -                                                   | -                      | -                      |
| Phase-in reductions/discounts (R'000)                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

**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 | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|-------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|-----|
| <b>Current Year 2023/24</b>                     |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| <b>Valuation:</b>                               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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 <b>(select)</b>      |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Frequency of valuation <b>(select)</b>          |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Method of valuation used <b>(select)</b>        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Base of valuation <b>(select)</b>               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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? |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| <b>Valuation reductions:</b>                    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| <b>Total valuation reductions:</b>              |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Total value used for rating (Rm)                | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Total land value (Rm)                           | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Total value of improvements (Rm)                | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Total market value (Rm)                         | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| <b>Rating:</b>                                  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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%                                       | -   |
| Special rating areas (R'000)                    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -   |

| Description                                         | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|-----------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|-----|
| Rebates, exemptions - indigent (R'000)              |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Rebates, exemptions - pensioners (R'000)            |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Rebates, exemptions - bona fide farm. (R'000)       |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Rebates, exemptions - other (R'000)                 |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Phase-in reductions/discounts (R'000)               |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| <b>Total rebates,exemptns,eductns,discs (R'000)</b> |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |

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 | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|-------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|-----|
| <b>Budget Year 2024/25</b>                      |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| <b>Valuation:</b>                               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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 <b>(select)</b>      |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Frequency of valuation <b>(select)</b>          |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Method of valuation used <b>(select)</b>        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Base of valuation <b>(select)</b>               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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? |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| <b>Valuation reductions:</b>                    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| <b>Total valuation reductions:</b>              |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| Total value used for rating (Rm)                | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Total land value (Rm)                           | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Total value of improvements (Rm)                | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Total market value (Rm)                         | 6   | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| <b>Rating:</b>                                  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |     |
| 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%                                       | -   |

| Description                                          | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|------------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|-----|
| Special rating areas (R'000)                         |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -   |
| Rebates, exemptions - indigent (R'000)               |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Rebates, exemptions - pensioners (R'000)             |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Rebates, exemptions - bona fide farm. (R'000)        |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Rebates, exemptions - other (R'000)                  |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| Phase-in reductions/discounts (R'000)                |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |
| <b>Total rebates,exemptns,reductns,discs (R'000)</b> |     | -                                  | -                     | -                 | -                      | -                       | -                            | -                                 | -                                        | -           | -                                   | -                                          | -   |

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 | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|-----------------------------------------------------------|---------|---------|---------|----------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |     |                                                           |         |         |         |                      | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Property rates (rate in the Rand)</b>          | 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                     |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Property rates by usage</b>                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Business and commercial properties                |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Industrial properties                             |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Mining properties                                 |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Residential properties                            |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Agricultural properties                           |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Public benefit organisations                      |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Public service purpose properties                 |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Public service infrastructure properties          |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Vacant land                                       |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Sport Clubs and Fields (Bitou only)               |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Sectional Title Garages (Drakenstein only)        |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Exemptions, reductions and rebates (Rands)</b> |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Residential properties</b>                     |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| 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             |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Other rebates or exemptions</b>                | 2   |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Water tariffs</b>                              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fixd fee (Rands/month)               |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Service point - vacant land (Rands/month)         |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - flat rate tariff (c/kl)             |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - life line tariff                    |     | (describe structure)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - Block 1 (c/kl)                      |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - Block 2 (c/kl)                      |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - Block 3 (c/kl)                      |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - Block 4 (c/kl)                      |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - Block 5 (c/kl)                      |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Water usage - Block 6 (c/kl)                      |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Other</b>                                      | 2   |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Waste water tariffs</b>                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fixd fee (Rands/month)               |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Service point - vacant land (Rands/month)         |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Waste water - flat rate tariff (c/kl)             |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Volumetric charge - Block 1 (c/kl)                |     | (fill in structure)                                       | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Volumetric charge - Block 2 (c/kl)                |     | (fill in structure)                                       | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Volumetric charge - Block 3 (c/kl)                |     | (fill in structure)                                       | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Volumetric charge - Block 4 (c/kl)                |     | (fill in structure)                                       | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Other</b>                                      | 2   |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |

| Description                               | Ref | Provide description of tariff structure where appropriate | 2020/21 | 2021/22 | 2022/23 | Current Year 2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------|-----|-----------------------------------------------------------|---------|---------|---------|----------------------|-----------------------------------------------------|------------------------|------------------------|
|                                           |     |                                                           |         |         |         |                      | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Electricity tariffs</b>                |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/ fixed fee (Rands/month)     |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Service point - vacant land (Rands/month) |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| FBE                                       |     | (how is this targeted?)                                   | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Life-line tariff - meter                  |     | (describe structure)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Life-line tariff - prepaid                |     | (describe structure)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Flat rate tariff - meter (c/kwh)          |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Flat rate tariff - prepaid (c/kwh)        |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Meter - IBT Block 1 (c/kwh)               |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Meter - IBT Block 2 (c/kwh)               |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Meter - IBT Block 3 (c/kwh)               |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Meter - IBT Block 4 (c/kwh)               |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Meter - IBT Block 5 (c/kwh)               |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Prepaid - IBT Block 1 (c/kwh)             |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Prepaid - IBT Block 2 (c/kwh)             |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Prepaid - IBT Block 3 (c/kwh)             |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Prepaid - IBT Block 4 (c/kwh)             |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Prepaid - IBT Block 5 (c/kwh)             |     | (fill in thresholds)                                      | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Other</b>                              | 2   |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| <b>Waste management tariffs</b>           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| 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]

EC108 Kouga - Supporting Table SA14 Household bills

| Description                                                                        | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|------------------------|
|                                                                                    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25 % incr.                         | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| 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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Parent municipality                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Securities - National Government           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Listed Corporate Bonds                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Deposits - Bank                            |     | 40 490          | 9 803           | 83 334          | 4 850                | 83 334          | 83 334             | 5 000                                               | 4 930                  | 6 000                  |
| 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   | 40 490          | 9 803           | 83 334          | 4 850                | 83 334          | 83 334             | 5 000                                               | 4 930                  | 6 000                  |
| Entities                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Securities - National Government           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Listed Corporate Bonds                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Deposits - Bank                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Deposits - Public Investment Commissioners |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Deposits - Corporation for Public Deposits |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Bankers Acceptance Certificates            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Negotiable Certificates of Deposit - Banks |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Guaranteed Endowment Policies (sinking)    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Repurchase Agreements - Banks              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entities sub-total                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Consolidated total:                        |     | 40 490          | 9 803           | 83 334          | 4 850                | 83 334          | 83 334             | 5 000                                               | 4 930                  | 6 000                  |

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<br>(Yes/ No) | Variable or Fixed<br>interest rate | Interest Rate <sup>1</sup> | Commission Paid<br>(Rands) | Commission Recipient | Expiry date of<br>investment | Opening balance | Interest to be realised | Partial / Premature<br>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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Parent municipality                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Annuity and Bullet Loans                  |     | 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                          |     | (0)             | 21 944          | 24 202          | 8 637                | 11 207          | 11 207             | (22 667)                                            | -                      | -                      |
| Municipality sub-total                    | 1   | (0)             | 21 944          | 24 202          | 8 637                | 11 207          | 11 207             | (22 667)                                            | -                      | -                      |
| 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   | (0)             | 21 944          | 24 202          | 8 637                | 11 207          | 11 207             | (22 667)                                            | -                      | -                      |

|                                            |   |   |   |   |   |   |   |   |   |   |
|--------------------------------------------|---|---|---|---|---|---|---|---|---|---|
| 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  | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                                        |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| RECEIPTS:                                                                         | 1, 2 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Operating Transfers and Grants                                                    |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government:                                                              |      | 157 046         | 145 494         | 163 292         | 180 506              | 186 552         | 180 506            | 197 710                                             | 207 441                | 218 788                |
| Operational Revenue:General Revenue:Equitable Share                               |      | 157 046         | 143 774         | 163 292         | 180 506              | 180 506         | 180 506            | 192 664                                             | 203 746                | 214 723                |
| 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           | -                  | 1 495                                               | -                      | -                      |
| 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           | -                  | 1 723                                               | 1 785                  | 2 001                  |
| 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           | -                  | 1 828                                               | 1 910                  | 2 064                  |
| 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                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Integrated Urban Development Grant                                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Programme and Project Preparation Support Grant                                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Provincial Government:                                                            |      | -               | 13 276          | (1 446)         | -                    | 2 050           | -                  | 2 050                                               | 2 050                  | 2 050                  |
| Capacity Building                                                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capacity Building and Other                                                       |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Disaster and Emergency Services                                                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                                            |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                                           |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                                                    |      | -               | 13 276          | (1 446)         | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries, Archives and Museums                                                   |      | -               | -               | -               | -                    | 2 050           | -                  | 2 050                                               | 2 050                  | 2 050                  |
| Other                                                                             |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Transport                                                                  |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Infrastructure - Maintenance                                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sports and Recreation                                                             |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Infrastructure - Maintenance                                          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure - Maintenance                                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| District Municipality:                                                            |      | -               | -               | -               | -                    | 2 281           | -                  | 2 393                                               | 2 503                  | 2 616                  |
| All Grants                                                                        |      | -               | -               | -               | -                    | 2 281           | -                  | 2 393                                               | 2 503                  | 2 616                  |
| Other Grant Providers:                                                            |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Departmental Agencies and Accounts                                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Households                                                                        |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-profit Institutions                                                           |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                                               |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                                               |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Higher Educational Institutions                                                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parent Municipality / Entity                                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Operating Transfers and Grants                                              | 5    | 157 046         | 158 770         | 161 846         | 180 506              | 190 883         | 180 506            | 202 153                                             | 211 994                | 223 454                |
| Capital Transfers and Grants                                                      |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government:                                                              |      | -               | 12 500          | 57 339          | -                    | 73 588          | -                  | 52 874                                              | 50 558                 | 55 774                 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |      | -               | -               | -               | -                    | 4 089           | -                  | 4 203                                               | 7 260                  | 7 558                  |
| Municipal Infrastructure Grant [Schedule 5B]                                      |      | -               | -               | -               | -                    | 35 499          | -                  | 34 730                                              | 36 298                 | 39 216                 |

| Description                                                                       | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal Water Infrastructure Grant [Schedule 5B]                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Neighbourhood Development Partnership Grant [Schedule 5B]                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Transport Infrastructure Grant [Schedule 5B]                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rural Household Infrastructure Grant [Schedule 5B]                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rural Road Asset Management Systems Grant [Schedule 5B]                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Urban Settlement Development Grant [Schedule 4B]                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Human Settlement                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Library                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Integrated City Development Grant [Schedule 4B]                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Disaster Recovery Grant [Schedule 4B]                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Energy Efficiency and Demand Side Management Grant                                |     | -               | -               | -               | -                    | 4 000           | -                  | -                                                   | -                      | -                      |
| 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]                                 |     | -               | -               | 54 339          | -                    | 30 000          | -                  | 13 941                                              | 7 000                  | 9 000                  |
| WiFi Connectivity                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Aquaponic Project                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Restition Settlement                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Skills Development Grant [Schedule 5B]                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Restructuring Seed Funding                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Disaster Relief Grant                                                   |     | -               | 12 500          | 3 000           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Emergency Housing Grant                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Metro Informal Settlements Partnership Grant                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Integrated Urban Development Grant                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Provincial Government:                                                            |     | -               | (11 750)        | 27 135          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capacity Building                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capacity Building and Other                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Disaster and Emergency Services                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                                                    |     | -               | (11 750)        | 27 135          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries, Archives and Museums                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Transport                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Infrastructure                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sports and Recreation                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Infrastructure                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| District Municipality:                                                            |     | -               | -               | -               | -                    | 1 362           | -                  | 1 600                                               | 1 600                  | 1 600                  |
| All Grants                                                                        |     | -               | -               | -               | -                    | 1 362           | -                  | 1 600                                               | 1 600                  | 1 600                  |
| Other Grant Providers:                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Departmental Agencies and Accounts                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Households                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-Profit Institutions                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Higher Educational Institutions                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parent Municipality / Entity                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfer from Operational Revenue                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Capital Transfers and Grants                                                | 5   | -               | 750             | 84 475          | -                    | 74 950          | -                  | 54 474                                              | 52 158                 | 57 374                 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS                                              |     | 157 046         | 159 521         | 246 321         | 180 506              | 265 833         | 180 506            | 256 627                                             | 264 152                | 280 828                |

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED: not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

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

| Description                                                                       | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>EXPENDITURE:</b>                                                               | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating expenditure of Transfers and Grants</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |     | 123 656         | 133 828         | 89 026          | 114 661              | 110 783         | 110 783            | 124 256                                             | 129 166                | 135 178                |
| Operational Revenue:General Revenue:Equitable Share                               |     | 115 245         | 130 441         | 84 625          | 107 725              | 103 848         | 103 848            | 117 425                                             | 123 602                | 129 241                |
| 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] |     | 6 952           | 1 694           | 1 341           | 2 458                | 2 458           | 2 458              | 1 495                                               | -                      | -                      |
| 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]                         |     | 1 425           | 1 015           | 1 557           | 1 109                | 1 109           | 1 109              | 1 781                                               | 1 832                  | 2 018                  |
| 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]                                      |     | 34              | 678             | 1 502           | 3 368                | 3 368           | 3 368              | 3 555                                               | 3 733                  | 3 919                  |
| 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                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Programme and Project Preparation Support Grant                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Provincial Government:</b>                                                     |     | -               | -               | 3 700           | -                    | 3 187           | 3 187              | 0                                                   | 0                      | 0                      |
| Capacity Building                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capacity Building and Other                                                       |     | -               | -               | 3 700           | -                    | 3 187           | 3 187              | -                                                   | -                      | -                      |
| Disaster and Emergency Services                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                                                    |     | -               | -               | -               | -                    | 0               | 0                  | 0                                                   | 0                      | 0                      |
| Libraries, Archives and Museums                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Transport                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Infrastructure - Maintenance                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sports and Recreation                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Infrastructure - Maintenance                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure - Maintenance                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                                                     |     | 961             | 2 784           | 3 266           | 4 331                | 4 331           | 4 331              | 4 591                                               | 4 821                  | 5 062                  |
| All Grants                                                                        |     | 961             | 2 784           | 3 266           | 4 331                | 4 331           | 4 331              | 4 591                                               | 4 821                  | 5 062                  |
| <b>Other Grant Providers:</b>                                                     |     | 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                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total operating expenditure of Transfers and Grants:</b>                       |     | 125 117         | 137 568         | 95 991          | 118 992              | 118 302         | 118 302            | 128 847                                             | 133 987                | 140 240                |
| <b>Capital expenditure of Transfers and Grants</b>                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |     | (9 793)         | (6 685)         | 64 507          | 64 521               | 69 115          | 69 115             | 45 977                                              | 43 963                 | 48 499                 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 3 185           | 5 702           | 4 526           | 4 087                | 6 073           | 6 073              | 3 655                                               | 6 313                  | 6 572                  |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | (20 148)        | (23 257)        | 16 249          | 30 868               | 30 868          | 30 868             | 30 200                                              | 31 563                 | 34 101                 |
| Municipal Water Infrastructure Grant [Schedule 5B]                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Neighbourhood Development Partnership Grant [Schedule 5B]                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                                                       | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                | 3 478           | 3 478              | -                                                   | -                      | -                      |
| 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]                                 |     | 7 170           | -               | 43 732          | 26 087               | 26 087          | 26 087             | 12 123                                              | 6 087                  | 7 826                  |
| 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          | -               | -                    | 2 609           | 2 609              | -                                                   | -                      | -                      |
| Municipal Emergency Housing Grant                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Metro Informal Settlements Partnership Grant                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Integrated Urban Development Grant                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Provincial Government:</b>                                                     |     | -               | -               | -               | -                    | 19 841          | 19 841             | -                                                   | -                      | -                      |
| Capacity Building                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capacity Building and Other                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Disaster and Emergency Services                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                                                    |     | -               | -               | -               | -                    | 19 841          | 19 841             | -                                                   | -                      | -                      |
| Libraries, Archives and Museums                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Transport                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Infrastructure                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sports and Recreation                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Infrastructure                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                                                     |     | 5 713           | 32 111          | -               | 1 362                | 3 000           | 3 000              | 1 391                                               | 1 391                  | 1 391                  |
| <i>All Grants</i>                                                                 |     | 5 713           | 32 111          | -               | 1 362                | 3 000           | 3 000              | 1 391                                               | 1 391                  | 1 391                  |
| <b>Other Grant Providers:</b>                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <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>                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total capital expenditure of Transfers and Grants</b>                          |     | (4 080)         | 25 426          | 64 507          | 65 883               | 91 956          | 91 956             | 47 369                                              | 45 354                 | 49 890                 |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                  |     | 121 037         | 162 994         | 160 498         | 184 875              | 210 258         | 210 258            | 176 216                                             | 179 341                | 190 130                |

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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating transfers and grants:</b>                  | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (66)            | 40              | 40              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Current year receipts                                   |     | (4 133)         | (4 814)         | (4 690)         | -                    | -               | -                  | (5 046)                                             | (3 695)                | (4 065)                |
| Conditions met - transferred to revenue                 |     | 4 173           | 4 814           | 4 690           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | (25)            | 40              | 40              | -                    | -               | -                  | (5 046)                                             | (3 695)                | (4 065)                |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | -               | -               | (13 276)        | -                    | (3 258)         | (3 258)            | -                                                   | -                      | -                      |
| Current year receipts                                   |     | -               | (13 276)        | (3 554)         | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions met - transferred to revenue                 |     | -               | -               | 7 590           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | -               | (13 276)        | (9 240)         | -                    | (3 258)         | (3 258)            | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Current year receipts                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions met - transferred to revenue                 |     | 66              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | 66              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Current year receipts                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions met - transferred to revenue                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total operating transfers and grants revenue</b>     |     | <b>4 238</b>    | <b>4 814</b>    | <b>12 280</b>   | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Capital transfers and grants:</b>                    | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (26 862)        | (6 003)         | (40)            | -                    | (5 895)         | (5 895)            | -                                                   | -                      | -                      |
| Current year receipts                                   |     | (34 811)        | (52 042)        | (99 536)        | -                    | -               | -                  | (52 874)                                            | (50 558)               | (55 774)               |
| Conditions met - transferred to revenue                 |     | 45 270          | 58 005          | 93 641          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | 10 400          | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | (6 003)         | (40)            | (5 935)         | -                    | (5 895)         | (5 895)            | (52 874)                                            | (50 558)               | (55 774)               |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (236)           | (987)           | 11 514          | -                    | (19 841)        | (19 841)           | -                                                   | -                      | -                      |
| Current year receipts                                   |     | -               | 11 750          | (27 135)        | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions met - transferred to revenue                 |     | -               | 13 512          | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | (236)           | 24 275          | (15 622)        | -                    | (19 841)        | (19 841)           | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Current year receipts                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions met - transferred to revenue                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Current year receipts                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions met - transferred to revenue                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Closing Balance</b>                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total capital transfers and grants revenue</b>       |     | <b>45 270</b>   | <b>71 517</b>   | <b>93 641</b>   | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total capital transfers and grants - CTBM</b>        | 2   | <b>(6 239)</b>  | <b>24 235</b>   | <b>(21 556)</b> | -                    | <b>(25 736)</b> | <b>(25 736)</b>    | <b>(52 874)</b>                                     | <b>(50 558)</b>        | <b>(55 774)</b>        |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | <b>49 508</b>   | <b>76 331</b>   | <b>105 921</b>  | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | <b>(6 239)</b>  | <b>24 235</b>   | <b>(21 556)</b> | -                    | <b>(25 736)</b> | <b>(25 736)</b>    | <b>(52 874)</b>                                     | <b>(50 558)</b>        | <b>(55 774)</b>        |

**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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| 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                                              |     | 561             | 250             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Cash Transfers To Organisations                    |     | 561             | 250             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Cash Transfers to Groups of Individuals                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                              |     | 200             | 208             | 384             | 600                  | 800             | 800                | 300               | 400                                                 | 400                    | 400                    |
| Capital                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Cash Transfers To Groups Of Individuals:           |     | 200             | 208             | 384             | 600                  | 800             | 800                | 300               | 400                                                 | 400                    | 400                    |
| TOTAL CASH TRANSFERS AND GRANTS                          | 6   | 761             | 458             | 384             | 600                  | 800             | 800                | 300               | 400                                                 | 400                    | 400                    |
| 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             | 324                  | 324             | 324                | 100               | -                                                   | -                      | -                      |
| Capital                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Non-Cash Grants To Groups Of Individuals:          |     | -               | -               | 325             | 324                  | 324             | 324                | 100               | -                                                   | -                      | -                      |
| TOTAL NON-CASH TRANSFERS AND GRANTS                      |     | -               | -               | 325             | 324                  | 324             | 324                | 100               | -                                                   | -                      | -                      |
| TOTAL TRANSFERS AND GRANTS                               | 6   | 761             | 458             | 709             | 924                  | 1 124           | 1 124              | 400               | 400                                                 | 400                    | 400                    |

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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                               |     | A               | B               | C               | D                    | E               | F                  | G                                                   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 | 1   | 8 637           | 9 004           | 9 305           | 10 101               | 10 101          | 10 101             | 10 414                                              | 10 906                 | 11 451                 |
| Pension and UIF Contributions                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Medical Aid Contributions                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Motor Vehicle Allowance                                  |     | 2 879           | 3 204           | 3 066           | 3 407                | 3 407           | 3 407              | 3 503                                               | 3 678                  | 3 862                  |
| Cellphone Allowance                                      |     | 1 265           | 1 187           | 1 328           | 1 632                | 1 632           | 1 632              | 1 678                                               | 1 762                  | 1 850                  |
| Housing Allowances                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other benefits and allowances                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Councillors</b>                           |     | <b>12 780</b>   | <b>13 395</b>   | <b>13 700</b>   | <b>15 140</b>        | <b>15 140</b>   | <b>15 140</b>      | <b>15 594</b>                                       | <b>16 345</b>          | <b>17 163</b>          |
| <b>% increase</b>                                        | 4   |                 | <b>4,8%</b>     | <b>2,3%</b>     | <b>10,5%</b>         | -               | -                  | <b>3,0%</b>                                         | <b>4,8%</b>            | <b>5,0%</b>            |
| <b>Senior Managers of the Municipality</b>               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 | 2   | 7 457           | 6 126           | 5 096           | 7 675                | 8 210           | 8 210              | 9 681                                               | 10 165                 | 10 674                 |
| Pension and UIF Contributions                            |     | 126             | 70              | 61              | 117                  | 117             | 117                | 123                                                 | 130                    | 136                    |
| Medical Aid Contributions                                |     | 38              | 35              | 31              | 52                   | 52              | 52                 | 56                                                  | 58                     | 61                     |
| Overtime                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Performance Bonus                                        |     | 612             | 157             | 325             | 1 528                | 1 528           | 1 528              | 1 798                                               | 1 812                  | 1 828                  |
| Motor Vehicle Allowance                                  | 3   | 640             | 796             | 490             | 2 072                | 1 922           | 1 922              | 2 196                                               | 2 306                  | 2 421                  |
| Cellphone Allowance                                      | 3   | 10              | 10              | 10              | 10                   | 10              | 10                 | 11                                                  | 11                     | 12                     |
| Housing Allowances                                       | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other benefits and allowances                            | 3   | 55              | 1               | 1               | 5                    | 5               | 5                  | 5                                                   | 5                      | 6                      |
| Payments in lieu of leave                                |     | 440             | 4 529           | 4 195           | 4 743                | 4 543           | 4 543              | -                                                   | -                      | -                      |
| Long service awards                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Post-retirement benefit obligations                      | 6   | -               | -               | 2               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entertainment                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Scarcity                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Acting and post related allowance                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| In kind benefits                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>9 378</b>    | <b>11 723</b>   | <b>10 211</b>   | <b>16 202</b>        | <b>16 387</b>   | <b>16 387</b>      | <b>13 870</b>                                       | <b>14 488</b>          | <b>15 137</b>          |
| <b>% increase</b>                                        | 4   |                 | <b>25,0%</b>    | <b>(12,9%)</b>  | <b>58,7%</b>         | <b>1,1%</b>     | -                  | <b>(15,4%)</b>                                      | <b>4,5%</b>            | <b>4,5%</b>            |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 |     | 187 829         | 200 324         | 214 514         | 275 744              | 267 361         | 267 361            | 295 283                                             | 313 565                | 329 243                |
| Pension and UIF Contributions                            |     | 31 918          | 32 144          | 33 322          | 36 936               | 37 186          | 37 186             | 38 993                                              | 40 942                 | 42 989                 |
| Medical Aid Contributions                                |     | 16 812          | 16 653          | 17 746          | 18 588               | 18 788          | 18 788             | 19 915                                              | 20 911                 | 21 957                 |
| Overtime                                                 |     | 23 381          | 17 266          | 19 088          | 20 282               | 19 932          | 19 932             | 20 000                                              | 23 186                 | 24 345                 |
| Performance Bonus                                        |     | 14 980          | 14 487          | 14 560          | 18 283               | 18 363          | 18 363             | 19 464                                              | 20 438                 | 21 459                 |
| Motor Vehicle Allowance                                  | 3   | 9 703           | 9 966           | 10 408          | 11 356               | 11 856          | 11 856             | 12 091                                              | 12 695                 | 13 330                 |
| Cellphone Allowance                                      | 3   | -               | 92              | 21              | 56                   | 56              | 56                 | 59                                                  | 62                     | 65                     |
| Housing Allowances                                       | 3   | 900             | 782             | 722             | 1 234                | 1 234           | 1 234              | 1 308                                               | 1 374                  | 1 442                  |
| Other benefits and allowances                            | 3   | 15 669          | 16 391          | 20 115          | 17 761               | 17 821          | 17 821             | 18 890                                              | 19 835                 | 20 826                 |
| Payments in lieu of leave                                |     | 3 812           | 975             | 516             | 1 686                | 1 686           | 1 686              | -                                                   | -                      | -                      |
| Long service awards                                      |     | 1 287           | 953             | 1 251           | 1 345                | 1 445           | 1 445              | -                                                   | -                      | -                      |
| Post-retirement benefit obligations                      | 6   | 17 063          | 15 209          | 15 362          | 20 887               | 20 887          | 20 887             | 23 361                                              | 25 569                 | 28 043                 |
| Entertainment                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Scarcity                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Acting and post related allowance                        |     | 2 602           | 5 950           | 6 470           | 7 453                | 8 413           | 8 413              | 8 642                                               | 9 074                  | 9 528                  |
| In kind benefits                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>325 956</b>  | <b>331 192</b>  | <b>354 095</b>  | <b>431 612</b>       | <b>425 028</b>  | <b>425 028</b>     | <b>458 007</b>                                      | <b>487 652</b>         | <b>513 229</b>         |
| <b>% increase</b>                                        | 4   |                 | <b>1,6%</b>     | <b>6,9%</b>     | <b>21,9%</b>         | <b>(1,5%)</b>   | -                  | <b>7,8%</b>                                         | <b>6,5%</b>            | <b>5,2%</b>            |
| <b>Total Parent Municipality</b>                         |     | <b>348 114</b>  | <b>356 310</b>  | <b>378 006</b>  | <b>462 953</b>       | <b>456 555</b>  | <b>456 555</b>     | <b>487 471</b>                                      | <b>518 485</b>         | <b>545 529</b>         |
|                                                          |     |                 | <b>2,4%</b>     | <b>6,1%</b>     | <b>22,5%</b>         | <b>(1,4%)</b>   | -                  | <b>6,8%</b>                                         | <b>6,4%</b>            | <b>5,2%</b>            |
| <b>Board Members of Entities</b>                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entertainment                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Scarcity                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Acting and post related allowance                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| In kind benefits                                         | 6   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Board Members of Entities</b>             |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>% increase</b>                                        | 4   |                 | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Senior Managers of Entities</b>                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pension and UIF Contributions                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Summary of Employee and Councillor remuneration | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical Aid Contributions                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Overtime                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Performance Bonus                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Motor Vehicle Allowance                         | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cellphone Allowance                             | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing Allowances                              | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other benefits and allowances                   | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Payments in lieu of leave                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long service awards                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Post-retirement benefit obligations             | 6   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entertainment                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Scarcity                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Acting and post related allowance               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| In kind benefits                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Senior Managers of Entities</b>  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>% increase</b>                               | 4   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Staff of Entities</b>                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pension and UIF Contributions                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Medical Aid Contributions                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Overtime                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Performance Bonus                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Motor Vehicle Allowance                         | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cellphone Allowance                             | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing Allowances                              | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other benefits and allowances                   | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Payments in lieu of leave                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long service awards                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Post-retirement benefit obligations             | 6   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entertainment                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Scarcity                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Acting and post related allowance               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| In kind benefits                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Other Staff of Entities</b>      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>% increase</b>                               | 4   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Municipal Entities</b>                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>  |     | 348 114         | 356 310         | 378 006         | 462 953              | 456 555         | 456 555            | 487 471                                             | 518 485                | 545 529                |
| <b>% increase</b>                               | 4   |                 | 2,4%            | 6,1%            | 22,5%                | (1,4%)          | -                  | 6,8%                                                | 6,4%                   | 5,2%                   |
| <b>TOTAL MANAGERS AND STAFF</b>                 | 5,7 | 335 334         | 342 915         | 364 306         | 447 813              | 441 415         | 441 415            | 471 877                                             | 502 140                | 528 366                |

#### References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

#### Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

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

| Disclosure of Salaries, Allowances & Benefits 1.                     | Ref         | No.       | Salary            | Contributions  | Allowances       | Performance Bonuses | In-kind benefits | Total Package     |
|----------------------------------------------------------------------|-------------|-----------|-------------------|----------------|------------------|---------------------|------------------|-------------------|
| Rand per annum                                                       |             |           |                   | 1.             |                  |                     |                  | 2.                |
| <b>Councillors</b>                                                   | 3           |           |                   |                |                  |                     |                  |                   |
| Speaker                                                              | 4           | 1         | 667 116           | –              | 279 816          | –                   | –                | 946 932           |
| Chief Whip                                                           |             | 1         | 625 416           | –              | 265 920          | –                   | –                | 891 336           |
| Executive Mayor                                                      |             | 1         | 833 892           | –              | 335 412          | –                   | –                | 1 169 304         |
| Deputy Executive Mayor                                               |             | –         | –                 | –              | –                | –                   | –                | –                 |
| Executive Committee                                                  |             | –         | 3 126 972         | –              | 1 042 368        | –                   | –                | 4 169 340         |
| Total for all other councillors                                      |             | –         | 5 160 163         | –              | 3 257 196        | –                   | –                | 8 417 359         |
| <b>Total Councillors</b>                                             | <b>8</b>    | <b>3</b>  | <b>10 413 559</b> | <b>–</b>       | <b>5 180 712</b> |                     |                  | <b>15 594 271</b> |
| <b>Senior Managers of the Municipality</b>                           | 5           |           |                   |                |                  |                     |                  |                   |
| Municipal Manager (MM)                                               |             | 1         | 1 876 704         | –              | 1 092 036        | 520 587             | –                | 3 489 327         |
| Chief Finance Officer                                                |             | 1         | 1 840 944         | 44 748         | 151 488          | –                   | –                | 2 037 180         |
|                                                                      |             | 1         | 2 964 416         | 16 157         | 461 582          | 651 640             | –                | 4 093 795         |
|                                                                      |             | 1         | 1 553 700         | 1 560          | 290 484          | –                   | –                | 1 845 744         |
|                                                                      |             | 1         | 1 445 616         | 11 414         | 210 960          | 413 165             | –                | 2 081 155         |
|                                                                      |             | 1         | –                 | 19 176         | –                | –                   | –                | 19 176            |
| List of each official with packages >= senior manager                |             |           |                   |                |                  |                     |                  |                   |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | 1         | –                 | 56 664         | –                | –                   | –                | 56 664            |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | 1         | –                 | –              | –                | 212 375             | –                | 212 375           |
|                                                                      |             | 1         | –                 | 34 248         | –                | –                   | –                | 34 248            |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
| <b>Total Senior Managers of the Municipality</b>                     | <b>8,10</b> | <b>9</b>  | <b>9 681 380</b>  | <b>183 967</b> | <b>2 206 550</b> | <b>1 797 767</b>    |                  | <b>13 869 664</b> |
| <b>A Heading for Each Entity</b>                                     | 6,7         |           |                   |                |                  |                     |                  |                   |
| List each member of board by designation                             |             |           |                   |                |                  |                     |                  |                   |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
|                                                                      |             | –         | –                 | –              | –                | –                   | –                | –                 |
| <b>Total for municipal entities</b>                                  | <b>8,10</b> | <b>–</b>  | <b>–</b>          | <b>–</b>       | <b>–</b>         | <b>–</b>            |                  | <b>–</b>          |
| <b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b> | <b>10</b>   | <b>12</b> | <b>20 094 939</b> | <b>183 967</b> | <b>7 387 262</b> | <b>1 797 767</b>    |                  | <b>29 463 935</b> |

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
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

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

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   | 2022/23   |                     |                    | Current Year 2023/24 |                     |                    | Budget Year 2024/25 |                     |                    |
|---------------------------------------------------------------|--|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number                                                        |  | 1,2   | Positions | Permanent employees | Contract employees | Positions            | Permanent employees | Contract employees | Positions           | Permanent employees | Contract employees |
| <b>Municipal Council and Boards of Municipal Entities</b>     |  |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |  |       | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| Board Members of municipal entities                           |  |       | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| <b>Municipal employees</b>                                    |  |       | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| Municipal Manager and Senior Managers                         |  | 4     | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| Other Managers                                                |  | 5     | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| Professionals                                                 |  | 3     | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| Finance                                                       |  | 7     | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| 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                                        |  |       | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| <b>TOTAL PERSONNEL NUMBERS</b>                                |  | 9     | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| <b>% increase</b>                                             |  |       | -         | -                   | -                  | -                    | -                   | -                  | -                   | -                   | -                  |
| <b>Total municipal employees headcount</b>                    |  | 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 to 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 2024/25 |         |         |         |          |          |         |          |         |         |         |           | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|-----------|-----------------------------------------------|------------------------|------------------------|
|                                                               |     | July                | August  | Sept.   | October | November | December | January | February | March   | April   | May     | June      | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                    |     |                     |         |         |         |          |          |         |          |         |         |         |           |                                               |                        |                        |
| Revenue                                                       |     |                     |         |         |         |          |          |         |          |         |         |         |           |                                               |                        |                        |
| Exchange Revenue                                              |     |                     |         |         |         |          |          |         |          |         |         |         |           |                                               |                        |                        |
| Service charges - Electricity                                 |     | 33 132              | 33 132  | 33 132  | 33 132  | 33 132   | 33 132   | 33 132  | 33 132   | 33 132  | 33 132  | 33 132  | 33 132    | 397 583                                       | 460 004                | 532 224                |
| Service charges - Water                                       |     | 10 600              | 10 600  | 10 600  | 10 600  | 10 600   | 10 600   | 10 600  | 10 600   | 10 600  | 10 600  | 10 600  | 10 600    | 127 202                                       | 136 424                | 146 315                |
| Service charges - Waste Water Management                      |     | 5 704               | 5 704   | 5 704   | 5 704   | 5 704    | 5 704    | 5 704   | 5 704    | 5 704   | 5 704   | 5 704   | 5 704     | 68 446                                        | 72 895                 | 77 633                 |
| Service charges - Waste Management                            |     | 5 927               | 5 927   | 5 927   | 5 927   | 5 927    | 5 927    | 5 927   | 5 927    | 5 927   | 5 927   | 5 927   | 5 927     | 71 123                                        | 75 745                 | 80 669                 |
| Sale of Goods and Rendering of Services                       |     | 794                 | 794     | 794     | 794     | 794      | 794      | 794     | 794      | 794     | 794     | 794     | 794       | 9 533                                         | 10 095                 | 10 689                 |
| Agency services                                               |     | 380                 | 380     | 380     | 380     | 380      | 380      | 380     | 380      | 380     | 380     | 380     | 380       | 4 554                                         | 4 850                  | 5 166                  |
| Interest                                                      |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Interest earned from Receivables                              |     | 2 695               | 2 695   | 2 695   | 2 695   | 2 695    | 2 695    | 2 695   | 2 695    | 2 695   | 2 695   | 2 695   | 2 695     | 32 335                                        | 34 757                 | 37 376                 |
| Interest earned from Current and Non Current Assets           |     | 1 166               | 1 166   | 1 166   | 1 166   | 1 166    | 1 166    | 1 166   | 1 166    | 1 166   | 1 166   | 1 166   | 1 167     | 13 998                                        | 12 809                 | 13 385                 |
| Dividends                                                     |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Rent on Land                                                  |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Rental from Fixed Assets                                      |     | 266                 | 266     | 266     | 266     | 266      | 266      | 266     | 266      | 266     | 266     | 266     | 266       | 3 187                                         | 3 385                  | 3 595                  |
| Licence and permits                                           |     | 238                 | 238     | 238     | 238     | 238      | 238      | 238     | 238      | 238     | 238     | 238     | 238       | 2 851                                         | 3 037                  | 3 234                  |
| Operational Revenue                                           |     | 163                 | 163     | 163     | 163     | 163      | 163      | 163     | 163      | 163     | 163     | 163     | 163       | 1 955                                         | 1 976                  | 1 998                  |
| Non-Exchange Revenue                                          |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Property rates                                                |     | 24 756              | 24 756  | 24 756  | 24 756  | 24 756   | 24 756   | 24 756  | 24 756   | 24 756  | 24 756  | 24 756  | 24 756    | 297 076                                       | 313 303                | 330 535                |
| Surcharges and Taxes                                          |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Fines, penalties and forfeits                                 |     | 11 945              | 11 945  | 11 945  | 11 945  | 11 945   | 11 945   | 11 945  | 11 945   | 11 945  | 11 945  | 11 945  | 11 945    | 143 343                                       | 152 658                | 162 577                |
| Licences or permits                                           |     | 981                 | 981     | 981     | 981     | 981      | 981      | 981     | 981      | 981     | 981     | 981     | 981       | 11 772                                        | 12 537                 | 13 352                 |
| Transfer and subsidies - Operational                          |     | 16 846              | 16 846  | 16 846  | 16 846  | 16 846   | 16 846   | 16 846  | 16 846   | 16 846  | 16 846  | 16 846  | 16 846    | 202 153                                       | 211 994                | 223 454                |
| Interest                                                      |     | 459                 | 459     | 459     | 459     | 459      | 459      | 459     | 459      | 459     | 459     | 459     | 459       | 5 510                                         | 5 813                  | 6 133                  |
| Fuel Levy                                                     |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Operational Revenue                                           |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Gains on disposal of Assets                                   |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Other Gains                                                   |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Discontinued Operations                                       |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Total Revenue (excluding capital transfers and contributions) |     | 116 052             | 116 052 | 116 052 | 116 052 | 116 052  | 116 052  | 116 052 | 116 052  | 116 052 | 116 052 | 116 052 | 116 052   | 1 392 621                                     | 1 512 282              | 1 648 335              |
| Expenditure                                                   |     |                     |         |         |         |          |          |         |          |         |         |         |           |                                               |                        |                        |
| Employee related costs                                        |     | 39 323              | 39 323  | 39 323  | 39 323  | 39 323   | 39 323   | 39 323  | 39 323   | 39 323  | 39 323  | 39 323  | 39 323    | 471 877                                       | 502 140                | 528 366                |
| Remuneration of councillors                                   |     | 1 300               | 1 300   | 1 300   | 1 300   | 1 300    | 1 300    | 1 300   | 1 300    | 1 300   | 1 300   | 1 300   | 1 300     | 15 594                                        | 16 345                 | 17 163                 |
| Inventory consumed                                            |     | 32 192              | 32 192  | 32 192  | 32 192  | 32 192   | 32 192   | 32 192  | 32 192   | 32 192  | 32 192  | 32 192  | 32 192    | 386 299                                       | 462 520                | 535 135                |
| Debt impairment                                               |     | 9 051               | 9 052   | 9 052   | 9 052   | 9 052    | 9 052    | 9 052   | 9 052    | 9 052   | 9 052   | 9 052   | 9 052     | 108 619                                       | 114 517                | 121 908                |
| Depreciation and amortisation                                 |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | 158 246   | 158 246                                       | 176 273                | 188 877                |
| Bulk purchases - electricity                                  |     | 9 819               | 9 816   | 9 816   | 9 816   | 9 816    | 9 816    | 9 816   | 9 816    | 9 816   | 9 816   | 9 816   | 9 816     | 117 798                                       | 123 884                | 129 229                |
| Interest                                                      |     | 1 450               | 1 450   | 1 450   | 1 450   | 1 450    | 1 450    | 1 450   | 1 450    | 1 450   | 1 450   | 1 450   | 1 450     | 17 404                                        | 17 757                 | 11 519                 |
| Contracted services                                           |     | 10 482              | 10 482  | 10 482  | 10 482  | 10 482   | 10 482   | 10 482  | 10 482   | 10 482  | 10 482  | 10 482  | 10 483    | 125 787                                       | 114 007                | 116 078                |
| Transfers and subsidies                                       |     | 33                  | 33      | 33      | 33      | 33       | 33       | 33      | 33       | 33      | 33      | 33      | 33        | 400                                           | 400                    | 400                    |
| Irrecoverable debts written off                               |     | 780                 | 780     | 780     | 780     | 780      | 780      | 780     | 780      | 780     | 780     | 780     | 780       | 9 359                                         | 10 227                 | 11 197                 |
| Operational costs                                             |     | 7 767               | 7 807   | 7 784   | 7 880   | 8 011    | 7 677    | 7 827   | 7 689    | 7 894   | 7 798   | 7 898   | 8 255     | 94 287                                        | 93 291                 | 95 326                 |
| Losses on disposal of Assets                                  |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —         | —                                             | —                      | —                      |
| Other Losses                                                  |     | 13 187              | 13 187  | 13 187  | 13 187  | 13 187   | 13 187   | 13 187  | 13 187   | 13 187  | 13 187  | 13 187  | (145 059) | —                                             | —                      | —                      |
| Total Expenditure                                             |     | 125 385             | 125 421 | 125 399 | 125 495 | 125 626  | 125 291  | 125 442 | 125 304  | 125 509 | 125 413 | 125 513 | 125 871   | 1 505 669                                     | 1 631 362              | 1 755 199              |

| Description                                               | Ref | Budget Year 2024/25 |         |         |         |          |          |         |          |         |         |         |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----------------------------------------------------------|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|----------|-----------------------------------------------|------------------------|------------------------|
|                                                           |     | July                | August  | Sept.   | October | November | December | January | February | March   | April   | May     | June     | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                |     |                     |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| <b>Surplus/(Deficit)</b>                                  |     | (9 333)             | (9 370) | (9 347) | (9 443) | (9 574)  | (9 240)  | (9 390) | (9 252)  | (9 457) | (9 361) | (9 462) | (9 820)  | (113 048)                                     | (119 080)              | (106 864)              |
| Transfers and subsidies - capital (monetary allocations)  |     | 4 540               | 4 540   | 4 540   | 4 540   | 4 540    | 4 540    | 4 540   | 4 540    | 4 540   | 4 540   | 4 540   | 4 540    | 54 474                                        | 52 158                 | 57 374                 |
| Transfers and subsidies - capital (in-kind)               |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | –        | –                                             | –                      | –                      |
| Surplus/(Deficit) after capital transfers & contributions |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | (58 574) | (58 574)                                      | (66 923)               | (49 490)               |
| <b>Income Tax</b>                                         |     | (4 793)             | (4 830) | (4 808) | (4 903) | (5 035)  | (4 700)  | (4 851) | (4 712)  | (4 918) | (4 822) | (4 922) | (63 854) | (117 148)                                     | (133 846)              | (98 980)               |
| <b>Surplus/(Deficit) after income tax</b>                 |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | (58 574) | (58 574)                                      | (66 923)               | (49 490)               |
| Surplus/(Deficit) attributable to municipality            |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | (58 574) | (58 574)                                      | (66 923)               | (49 490)               |
| Intercompany/Parent subsidiary transactions               |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | –        | –                                             | –                      | –                      |
| <b>Surplus/(Deficit)</b>                                  | 1   | (4 793)             | (4 830) | (4 808) | (4 903) | (5 035)  | (4 700)  | (4 851) | (4 712)  | (4 918) | (4 822) | (4 922) | (63 854) | (117 148)                                     | (133 846)              | (98 980)               |

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 2024/25 |        |        |         |          |          |         |          |        |        |        |           | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|-----------|-----------------------------------------------|------------------------|------------------------|
|                                                 |     | July                | August | Sept.  | October | November | December | January | February | March  | April  | May    | June      | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                      |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Revenue by Vote                                 |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -         | -                                             | -                      | -                      |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | 53                  | 53     | 53     | 53      | 53       | 53       | 53      | 53       | 53     | 53     | 53     | 527       | 1 115                                         | 1 143                  | 1 172                  |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | 9 891               | 9 891  | 9 891  | 9 891   | 9 891    | 9 891    | 9 891   | 9 891    | 9 891  | 9 891  | 9 891  | 338 087   | 446 890                                       | 468 447                | 492 425                |
| Vote 4 - COMMUNITY SERVICES                     |     | 1 558               | 1 558  | 1 558  | 1 558   | 1 558    | 1 558    | 1 558   | 1 558    | 1 558  | 1 558  | 1 558  | 259 644   | 276 782                                       | 294 491                | 313 345                |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 152                 | 152    | 152    | 152     | 152      | 152      | 152     | 152      | 152    | 152    | 152    | 302 622   | 304 298                                       | 315 141                | 339 078                |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | 409 586   | 409 586                                       | 476 288                | 550 224                |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | 8 424     | 8 424                                         | 8 929                  | 9 465                  |
| 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                           |     | 11 655              | 11 655 | 11 655 | 11 655  | 11 655   | 11 655   | 11 655  | 11 655   | 11 655 | 11 655 | 11 655 | 1 318 889 | 1 447 095                                     | 1 564 439              | 1 705 709              |
| Expenditure by Vote to be appropriated          |     |                     |        |        |         |          |          |         |          |        |        |        |           |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | 2 621               | 2 621  | 2 621  | 2 621   | 2 621    | 2 621    | 2 621   | 2 621    | 2 621  | 2 621  | 2 621  | 2 621     | 31 456                                        | 32 681                 | 34 019                 |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | 3 020               | 3 019  | 3 019  | 3 019   | 3 019    | 3 019    | 3 019   | 3 019    | 3 019  | 3 019  | 3 019  | 95 743    | 128 955                                       | 131 727                | 136 388                |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | 1 672               | 1 672  | 1 672  | 1 672   | 1 672    | 1 672    | 1 672   | 1 672    | 1 672  | 1 672  | 1 672  | 123 673   | 142 064                                       | 143 474                | 143 136                |
| Vote 4 - COMMUNITY SERVICES                     |     | 3 747               | 3 747  | 3 747  | 3 747   | 3 747    | 3 747    | 3 747   | 3 747    | 3 747  | 3 747  | 3 747  | 345 377   | 386 594                                       | 410 377                | 430 778                |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 784                 | 784    | 784    | 784     | 784      | 784      | 784     | 784      | 784    | 784    | 784    | 307 667   | 316 288                                       | 334 913                | 353 575                |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | 129                 | 129    | 129    | 129     | 129      | 129      | 129     | 129      | 129    | 129    | 129    | 464 738   | 466 160                                       | 546 114                | 623 674                |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | 417                 | 417    | 417    | 417     | 417      | 417      | 417     | 417      | 417    | 417    | 417    | 29 566    | 34 152                                        | 32 074                 | 33 629                 |
| 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                       |     | 12 390              | 12 389 | 12 389 | 12 389  | 12 389   | 12 389   | 12 389  | 12 389   | 12 389 | 12 389 | 12 389 | 1 369 386 | 1 505 669                                     | 1 631 362              | 1 755 199              |
| Surplus/(Deficit) before assoc.                 |     | (735)               | (734)  | (734)  | (734)   | (734)    | (734)    | (734)   | (734)    | (734)  | (734)  | (734)  | (50 497)  | (58 574)                                      | (66 923)               | (49 490)               |
| Surplus/(Deficit) after income tax              |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | (58 574)  | (58 574)                                      | (66 923)               | (49 490)               |
| Surplus/(Deficit) attributable to municipality  |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | (58 574)  | (58 574)                                      | (66 923)               | (49 490)               |
| Intercompany/Parent subsidiary transactions     |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -         | -                                             | -                      | -                      |
| Surplus/(Deficit)                               | 1   | (735)               | (734)  | (734)  | (734)   | (734)    | (734)    | (734)   | (734)    | (734)  | (734)  | (734)  | (50 497)  | (58 574)                                      | (66 923)               | (49 490)               |

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 2024/25 |         |         |         |          |          |         |          |         |         |         |         | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------------------------|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|---------|-----------------------------------------------|------------------------|------------------------|
|                                     |     | July                | August  | Sept.   | October | November | December | January | February | March   | April   | May     | June    | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                          |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| Revenue - Functional                |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| Governance and administration       |     | 49 229              | 49 229  | 49 229  | 49 229  | 49 229   | 49 229   | 49 229  | 49 229   | 49 229  | 49 229  | 49 229  | 49 229  | 590 750                                       | 621 613                | 655 502                |
| Executive and council               |     | 12                  | 12      | 12      | 12      | 12       | 12       | 12      | 12       | 12      | 12      | 12      | 12      | 142                                           | 148                    | 155                    |
| Finance and administration          |     | 49 217              | 49 217  | 49 217  | 49 217  | 49 217   | 49 217   | 49 217  | 49 217   | 49 217  | 49 217  | 49 217  | 49 217  | 590 608                                       | 621 465                | 655 347                |
| Internal audit                      |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —       | —                                             | —                      | —                      |
| Community and public safety         |     | 1 526               | 1 526   | 1 526   | 1 526   | 1 526    | 1 526    | 1 526   | 1 526    | 1 526   | 1 526   | 1 526   | 1 526   | 18 317                                        | 19 225                 | 20 187                 |
| Community and social services       |     | 205                 | 205     | 205     | 205     | 205      | 205      | 205     | 205      | 205     | 205     | 205     | 205     | 2 460                                         | 2 486                  | 2 515                  |
| Sport and recreation                |     | 959                 | 959     | 959     | 959     | 959      | 959      | 959     | 959      | 959     | 959     | 959     | 959     | 11 504                                        | 12 252                 | 13 048                 |
| Public safety                       |     | 155                 | 155     | 155     | 155     | 155      | 155      | 155     | 155      | 155     | 155     | 155     | 155     | 1 857                                         | 1 874                  | 1 892                  |
| Housing                             |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —       | —                                             | —                      | —                      |
| Health                              |     | 208                 | 208     | 208     | 208     | 208      | 208      | 208     | 208      | 208     | 208     | 208     | 208     | 2 496                                         | 2 613                  | 2 733                  |
| Economic and environmental services |     | 3 814               | 3 814   | 3 814   | 3 814   | 3 814    | 3 814    | 3 814   | 3 814    | 3 814   | 3 814   | 3 814   | 3 814   | 45 763                                        | 47 066                 | 50 111                 |
| Planning and development            |     | 854                 | 854     | 854     | 854     | 854      | 854      | 854     | 854      | 854     | 854     | 854     | 854     | 10 252                                        | 10 839                 | 11 529                 |
| Road transport                      |     | 800                 | 800     | 800     | 800     | 800      | 800      | 800     | 800      | 800     | 800     | 800     | 800     | 9 599                                         | 8 631                  | 9 192                  |
| Environmental protection            |     | 2 159               | 2 159   | 2 159   | 2 159   | 2 159    | 2 159    | 2 159   | 2 159    | 2 159   | 2 159   | 2 159   | 2 159   | 25 912                                        | 27 596                 | 29 390                 |
| Trading services                    |     | 66 022              | 66 022  | 66 022  | 66 022  | 66 022   | 66 022   | 66 022  | 66 022   | 66 022  | 66 022  | 66 022  | 66 022  | 792 266                                       | 876 535                | 979 909                |
| Energy sources                      |     | 34 132              | 34 132  | 34 132  | 34 132  | 34 132   | 34 132   | 34 132  | 34 132   | 34 132  | 34 132  | 34 132  | 34 132  | 409 585                                       | 476 287                | 550 222                |
| Water management                    |     | 14 826              | 14 826  | 14 826  | 14 826  | 14 826   | 14 826   | 14 826  | 14 826   | 14 826  | 14 826  | 14 826  | 14 826  | 177 913                                       | 182 860                | 197 609                |
| Waste water management              |     | 10 255              | 10 255  | 10 255  | 10 255  | 10 255   | 10 255   | 10 255  | 10 255   | 10 255  | 10 255  | 10 255  | 10 255  | 123 062                                       | 130 371                | 139 404                |
| Waste management                    |     | 6 809               | 6 809   | 6 809   | 6 809   | 6 809    | 6 809    | 6 809   | 6 809    | 6 809   | 6 809   | 6 809   | 6 809   | 81 707                                        | 87 018                 | 92 674                 |
| Other                               |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —       | —                                             | —                      | —                      |
| Total Revenue - Functional          |     | 120 591             | 120 591 | 120 591 | 120 591 | 120 591  | 120 591  | 120 591 | 120 591  | 120 591 | 120 591 | 120 591 | 120 591 | 1 447 095                                     | 1 564 439              | 1 705 709              |
| Expenditure - Functional            |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| Governance and administration       |     | 30 063              | 30 100  | 30 078  | 30 174  | 30 305   | 29 970   | 30 121  | 29 983   | 30 188  | 30 092  | 30 192  | 30 549  | 361 817                                       | 369 436                | 377 649                |
| Executive and council               |     | 5 056               | 5 056   | 5 056   | 5 056   | 5 056    | 5 056    | 5 056   | 5 056    | 5 056   | 5 056   | 5 056   | 5 056   | 60 669                                        | 63 460                 | 65 420                 |
| Finance and administration          |     | 24 964              | 25 001  | 24 979  | 25 075  | 25 206   | 24 871   | 25 022  | 24 884   | 25 089  | 24 993  | 25 093  | 25 449  | 300 625                                       | 305 578                | 311 781                |
| Internal audit                      |     | 44                  | 44      | 44      | 44      | 44       | 44       | 44      | 44       | 44      | 44      | 44      | 44      | 523                                           | 398                    | 449                    |
| Community and public safety         |     | 11 676              | 11 675  | 11 675  | 11 675  | 11 675   | 11 675   | 11 675  | 11 675   | 11 675  | 11 675  | 11 675  | 11 676  | 140 104                                       | 145 522                | 151 964                |
| Community and social services       |     | 1 163               | 1 163   | 1 163   | 1 163   | 1 163    | 1 163    | 1 163   | 1 163    | 1 163   | 1 163   | 1 163   | 1 163   | 13 952                                        | 14 331                 | 14 956                 |
| Sport and recreation                |     | 6 267               | 6 267   | 6 267   | 6 267   | 6 267    | 6 267    | 6 267   | 6 267    | 6 267   | 6 267   | 6 267   | 6 267   | 75 205                                        | 78 127                 | 81 461                 |
| Public safety                       |     | 2 771               | 2 771   | 2 771   | 2 771   | 2 771    | 2 771    | 2 771   | 2 771    | 2 771   | 2 771   | 2 771   | 2 771   | 33 254                                        | 34 943                 | 36 726                 |
| Housing                             |     | 809                 | 809     | 809     | 809     | 809      | 809      | 809     | 809      | 809     | 809     | 809     | 809     | 9 703                                         | 9 753                  | 10 088                 |
| Health                              |     | 666                 | 666     | 666     | 666     | 666      | 666      | 666     | 666      | 666     | 666     | 666     | 666     | 7 991                                         | 8 368                  | 8 732                  |
| Economic and environmental services |     | 23 987              | 23 987  | 23 987  | 23 987  | 23 987   | 23 987   | 23 987  | 23 987   | 23 987  | 23 987  | 23 987  | 23 987  | 287 839                                       | 306 635                | 325 294                |
| Planning and development            |     | 2 621               | 2 621   | 2 621   | 2 621   | 2 621    | 2 621    | 2 621   | 2 621    | 2 621   | 2 621   | 2 621   | 2 622   | 31 456                                        | 29 720                 | 31 225                 |
| Road transport                      |     | 20 523              | 20 523  | 20 523  | 20 523  | 20 523   | 20 523   | 20 523  | 20 523   | 20 523  | 20 523  | 20 523  | 20 523  | 246 274                                       | 266 817                | 283 816                |
| Environmental protection            |     | 842                 | 842     | 842     | 842     | 842      | 842      | 842     | 842      | 842     | 842     | 842     | 843     | 10 109                                        | 10 098                 | 10 254                 |
| Trading services                    |     | 59 659              | 59 659  | 59 659  | 59 659  | 59 659   | 59 659   | 59 659  | 59 659   | 59 659  | 59 659  | 59 659  | 59 659  | 715 909                                       | 809 769                | 900 291                |
| Energy sources                      |     | 37 894              | 37 894  | 37 894  | 37 894  | 37 894   | 37 894   | 37 894  | 37 894   | 37 894  | 37 894  | 37 894  | 37 894  | 454 724                                       | 534 317                | 611 385                |
| Water management                    |     | 9 045               | 9 045   | 9 045   | 9 045   | 9 045    | 9 045    | 9 045   | 9 045    | 9 045   | 9 045   | 9 045   | 9 045   | 108 542                                       | 116 361                | 122 468                |
| Waste water management              |     | 7 398               | 7 398   | 7 398   | 7 398   | 7 398    | 7 398    | 7 398   | 7 398    | 7 398   | 7 398   | 7 398   | 7 398   | 88 779                                        | 93 970                 | 98 663                 |
| Waste management                    |     | 5 322               | 5 322   | 5 322   | 5 322   | 5 322    | 5 322    | 5 322   | 5 322    | 5 322   | 5 322   | 5 322   | 5 322   | 63 864                                        | 65 121                 | 67 774                 |
| Other                               |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —       | —                                             | —                      | —                      |
| Total Expenditure - Functional      |     | 125 385             | 125 421 | 125 399 | 125 495 | 125 626  | 125 291  | 125 442 | 125 304  | 125 509 | 125 413 | 125 513 | 125 871 | 1 505 669                                     | 1 631 362              | 1 755 199              |
| Surplus/(Deficit) before assoc.     |     | (4 793)             | (4 830) | (4 808) | (4 903) | (5 035)  | (4 700)  | (4 851) | (4 712)  | (4 918) | (4 822) | (4 922) | (5 280) | (58 574)                                      | (66 923)               | (49 490)               |

| Description                                 | Ref | Budget Year 2024/25 |         |         |         |          |          |         |          |         |         |         |         | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|---------|-----------------------------------------------|------------------------|------------------------|
|                                             |     | July                | August  | Sept.   | October | November | December | January | February | March   | April   | May     | June    | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                  |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| Intercompany/Parent subsidiary transactions |     | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -       | -                                             | -                      | -                      |
| Surplus/(Deficit)                           | 1   | (4 793)             | (4 830) | (4 808) | (4 903) | (5 035)  | (4 700)  | (4 851) | (4 712)  | (4 918) | (4 822) | (4 922) | (5 280) | (58 574)                                      | (66 923)               | (49 490)               |

References

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

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

| Description                                     | Ref | Budget Year 2024/25 |        |       |         |      |      |         |      |       |       |     |        | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|---------------------|--------|-------|---------|------|------|---------|------|-------|-------|-----|--------|-----------------------------------------------|------------------------|------------------------|
|                                                 |     | July                | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June   | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                      |     |                     |        |       |         |      |      |         |      |       |       |     |        |                                               |                        |                        |
| Multi-year expenditure to be appropriated       | 1   |                     |        |       |         |      |      |         |      |       |       |     |        |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 4 - COMMUNITY SERVICES                     |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 42                  | 42     | 42    | 42      | 42   | 42   | 42      | 42   | 42    | 42    | 42  | (458)  | -                                             | -                      | -                      |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| 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   | 42                  | 42     | 42    | 42      | 42   | 42   | 42      | 42   | 42    | 42    | 42  | (458)  | -                                             | -                      | -                      |
| Single-year expenditure to be appropriated      |     |                     |        |       |         |      |      |         |      |       |       |     |        |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| Vote 4 - COMMUNITY SERVICES                     |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | 1 391  | 1 391                                         | 1 391                  | 1 391                  |
| Vote 5 - CIVIL AND WATER SERVICES               |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | 42 223 | 42 223                                        | 36 650                 | 39 427                 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | 37 755 | 37 755                                        | 7 313                  | 9 072                  |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -      | -                                             | -                      | -                      |
| 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   | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | 81 369 | 81 369                                        | 45 354                 | 49 890                 |
| Total Capital Expenditure                       | 2   | 42                  | 42     | 42    | 42      | 42   | 42   | 42      | 42   | 42    | 42    | 42  | 80 910 | 81 369                                        | 45 354                 | 49 890                 |

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 2024/25 |        |       |         |       |       |         |       |       |       |       |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----------------------------------------------|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|----------|-----------------------------------------------|------------------------|------------------------|
|                                               |     | July                | August | Sept. | October | Nov.  | Dec.  | January | Feb.  | March | April | May   | June     | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                             |     |                     |        |       |         |       |       |         |       |       |       |       |          |                                               |                        |                        |
| <b>Capital Expenditure - Functional</b>       | 1   |                     |        |       |         |       |       |         |       |       |       |       |          |                                               |                        |                        |
| <b>Governance and administration</b>          |     | 5 243               | 5 243  | 5 243 | 5 243   | 5 243 | 5 243 | 5 243   | 5 243 | 5 243 | 5 243 | 5 243 | (23 671) | 34 000                                        | -                      | -                      |
| Executive and council                         |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| Finance and administration                    |     | 5 243               | 5 243  | 5 243 | 5 243   | 5 243 | 5 243 | 5 243   | 5 243 | 5 243 | 5 243 | 5 243 | (23 671) | 34 000                                        | -                      | -                      |
| Internal audit                                |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Community and public safety</b>            |     | 116                 | 116    | 116   | 116     | 116   | 116   | 116     | 116   | 116   | 116   | 116   | 116      | 1 391                                         | 1 391                  | 1 391                  |
| Community and social services                 |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| Sport and recreation                          |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| Public safety                                 |     | 116                 | 116    | 116   | 116     | 116   | 116   | 116     | 116   | 116   | 116   | 116   | 116      | 1 391                                         | 1 391                  | 1 391                  |
| Housing                                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| Health                                        |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Economic and environmental services</b>    |     | 54                  | 54     | 54    | 54      | 54    | 54    | 54      | 54    | 54    | 54    | 54    | 54       | 650                                           | 27 500                 | 13 845                 |
| Planning and development                      |     | 42                  | 42     | 42    | 42      | 42    | 42    | 42      | 42    | 42    | 42    | 42    | 42       | 500                                           | 7 500                  | 5 135                  |
| Road transport                                |     | 13                  | 13     | 13    | 13      | 13    | 13    | 13      | 13    | 13    | 13    | 13    | 13       | 150                                           | 20 000                 | 8 709                  |
| Environmental protection                      |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Trading services</b>                       |     | 3 777               | 3 777  | 3 777 | 3 777   | 3 777 | 3 777 | 3 777   | 3 777 | 3 777 | 3 777 | 3 777 | 3 777    | 45 327                                        | 16 463                 | 34 655                 |
| Energy sources                                |     | 313                 | 313    | 313   | 313     | 313   | 313   | 313     | 313   | 313   | 313   | 313   | 313      | 3 755                                         | 7 313                  | 9 072                  |
| Water management                              |     | 890                 | 890    | 890   | 890     | 890   | 890   | 890     | 890   | 890   | 890   | 890   | 890      | 10 685                                        | 150                    | -                      |
| Waste water management                        |     | 2 574               | 2 574  | 2 574 | 2 574   | 2 574 | 2 574 | 2 574   | 2 574 | 2 574 | 2 574 | 2 574 | 2 574    | 30 888                                        | 9 000                  | 25 582                 |
| Waste management                              |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Other</b>                                  |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b> | 2   | 9 190               | 9 190  | 9 190 | 9 190   | 9 190 | 9 190 | 9 190   | 9 190 | 9 190 | 9 190 | 9 190 | (19 724) | 81 369                                        | 45 354                 | 49 890                 |
| <b>Funded by:</b>                             |     |                     |        |       |         |       |       |         |       |       |       |       |          |                                               |                        |                        |
| National Government                           |     | 3 831               | 3 831  | 3 831 | 3 831   | 3 831 | 3 831 | 3 831   | 3 831 | 3 831 | 3 831 | 3 831 | 3 832    | 45 977                                        | 43 963                 | 48 499                 |
| Provincial Government                         |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| District Municipality                         |     | 116                 | 116    | 116   | 116     | 116   | 116   | 116     | 116   | 116   | 116   | 116   | 116      | 1 391                                         | 1 391                  | 1 391                  |
| Other transfers and grants                    |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Transfers recognised - capital</b>         |     | 3 947               | 3 947  | 3 947 | 3 947   | 3 947 | 3 947 | 3 947   | 3 947 | 3 947 | 3 947 | 3 947 | 3 947    | 47 369                                        | 45 354                 | 49 890                 |
| <b>Public contributions &amp; donations</b>   |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Borrowing</b>                              |     | 5 243               | 5 243  | 5 243 | 5 243   | 5 243 | 5 243 | 5 243   | 5 243 | 5 243 | 5 243 | 5 243 | (23 671) | 34 000                                        | -                      | -                      |
| <b>Internally generated funds</b>             |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -        | -                                             | -                      | -                      |
| <b>Total Capital Funding</b>                  |     | 9 190               | 9 190  | 9 190 | 9 190   | 9 190 | 9 190 | 9 190   | 9 190 | 9 190 | 9 190 | 9 190 | (19 724) | 81 369                                        | 45 354                 | 49 890                 |

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 2024/25 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------------------------|------------------------|------------------------|
|                                                          | July                | August           | Sept.            | October          | November         | December         | January          | February         | March            | April            | May              | June             | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                        |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| <b>Cash Receipts By Source</b>                           |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| Property rates                                           | 34 294              | 16 215           | 17 560           | 17 366           | 46 344           | 46 363           | 17 656           | 18 246           | 17 957           | 19 037           | 17 866           | 18 552           | 287 458                                       | 303 161                | 319 834                |
| Service charges - electricity revenue                    | 45 492              | 30 767           | 45 205           | 34 727           | 36 995           | 77 398           | 16 205           | 32 093           | 34 339           | 36 825           | 37 036           | 14 779           | 441 861                                       | 511 233                | 591 496                |
| Service charges - water revenue                          | 15 178              | 5 851            | 12 676           | 13 589           | 11 279           | 12 308           | 18 001           | 12 181           | 15 394           | 16 543           | 15 493           | 5 568            | 154 061                                       | 165 228                | 177 205                |
| Service charges - sanitation revenue                     | 7 745               | 6 495            | 6 169            | 6 079            | 6 317            | 6 046            | 7 139            | 6 295            | 8 172            | 6 855            | 8 526            | 4 328            | 80 167                                        | 85 378                 | 90 927                 |
| Service charges - refuse revenue                         | 9 020               | 6 983            | 7 080            | 6 989            | 7 001            | 6 969            | 6 987            | 6 968            | 6 965            | 6 982            | 6 963            | 6 925            | 85 833                                        | 91 412                 | 97 354                 |
| Rental of facilities and equipment                       | 202                 | 173              | 172              | 215              | 199              | 714              | 591              | 276              | 364              | 307              | 261              | 190              | 3 665                                         | 3 892                  | 4 134                  |
| Interest earned - external investments                   | 345                 | 413              | 562              | 534              | 749              | 524              | 2 368            | 1 039            | 1 512            | 2 225            | 1 984            | 1 742            | 13 998                                        | 12 809                 | 13 385                 |
| Interest earned - outstanding debtors                    |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                                             | -                      | -                      |
| Dividends received                                       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                                             | -                      | -                      |
| Fines, penalties and forfeits                            | 48                  | 58               | 66               | 55               | 234              | 309              | 216              | 43               | 311              | 178              | 283              | 118              | 1 919                                         | 2 041                  | 2 171                  |
| Licences and permits                                     | 6 188               | 3 532            | 2 461            | 2 647            | 2 425            | 1 931            | 4 942            | 2 967            | 1 671            | 1 091            | 1 838            | 1 454            | 33 147                                        | 34 991                 | 36 924                 |
| Agency services                                          | 360                 | -                | 783              | -                | -                | -                | -                | -                | -                | 2 212            | 751              | 450              | 4 554                                         | 4 850                  | 5 166                  |
| Transfers and Subsidies - Operational                    | 92 042              | 2 118            |                  |                  | 4 014            | 72 803           |                  | 31 176           |                  |                  |                  | -                | 202 153                                       | 211 994                | 223 454                |
| Other revenue                                            | 2 462               | 6 482            | 1 439            | 3 787            | 6 418            | 3 114            | 2 974            | 4 506            | 3 761            | 1 959            | 1 186            | 2 796            | 40 883                                        | 32 704                 | 32 853                 |
| <b>Cash Receipts by Source</b>                           | <b>213 377</b>      | <b>79 088</b>    | <b>94 172</b>    | <b>85 988</b>    | <b>121 974</b>   | <b>228 480</b>   | <b>77 080</b>    | <b>115 789</b>   | <b>90 446</b>    | <b>94 214</b>    | <b>92 188</b>    | <b>56 903</b>    | <b>1 349 699</b>                              | <b>1 459 694</b>       | <b>1 594 904</b>       |
| <b>Other Cash Flows by Source</b>                        |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| Transfers and subsidies - capital (monetary allocations) | 21 006              |                  |                  | 6 971            | 10 535           | 6 655            |                  | 9 307            |                  |                  |                  | -                | 54 474                                        | 52 158                 | 57 374                 |
| 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           | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                     | <b>234 383</b>      | <b>79 088</b>    | <b>94 172</b>    | <b>92 959</b>    | <b>132 509</b>   | <b>235 135</b>   | <b>77 080</b>    | <b>125 096</b>   | <b>90 446</b>    | <b>94 214</b>    | <b>92 188</b>    | <b>56 903</b>    | <b>1 404 173</b>                              | <b>1 511 852</b>       | <b>1 652 278</b>       |
| <b>Cash Payments by Type</b>                             |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| Employee related costs                                   | (35 968)            | (35 914)         | (36 160)         | (36 153)         | (55 181)         | (36 264)         | (40 576)         | (37 875)         | (36 835)         | (37 307)         | (37 307)         | (34 617)         | (460 157)                                     | (488 959)              | (513 508)              |
| Remuneration of councillors                              | (1 300)             | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (1 300)          | (15 594)                                      | (16 345)               | (17 163)               |
| Finance charges                                          | (1 245)             | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (1 245)          | (14 934)                                      | (15 340)               | (8 167)                |
| Bulk purchases - Electricity                             | (50 342)            | (50 210)         | (41 766)         | (33 161)         | (32 562)         | (32 530)         | (34 372)         | (32 574)         | (29 588)         | (32 081)         | (30 256)         | (46 820)         | (446 262)                                     | (531 898)              | (615 406)              |
| Bulk purchases - Water & Sewer                           |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                | -                                             | -                      | -                      |
| Other materials                                          | (3 379)             | (12 675)         | (2 865)          | (21 025)         | (5 203)          | (5 476)          | (2 841)          | (10 981)         | (8 978)          | (7 648)          | (7 924)          | (5 780)          | (94 773)                                      | (100 094)              | (107 171)              |
| Contracted services                                      | (2 157)             | (5 366)          | (8 292)          | (12 475)         | (12 924)         | (11 684)         | (7 494)          | (9 365)          | (10 168)         | (15 579)         | (18 074)         | (27 320)         | (140 899)                                     | (128 052)              | (130 323)              |
| Transfers and grants - other municipalities              |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                                             | -                      | -                      |
| Transfers and grants - other                             |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | (400)            | (400)                                         | (400)                  | (400)                  |
| Other expenditure                                        | (5 894)             | (9 987)          | (25 242)         | (9 160)          | (16 079)         | (12 495)         | (11 251)         | (10 186)         | (14 372)         | (11 927)         | (14 557)         | (20 353)         | (161 503)                                     | (156 829)              | (161 751)              |
| <b>Cash Payments by Type</b>                             | <b>(100 284)</b>    | <b>(116 697)</b> | <b>(116 868)</b> | <b>(114 519)</b> | <b>(124 493)</b> | <b>(100 992)</b> | <b>(99 078)</b>  | <b>(103 525)</b> | <b>(102 485)</b> | <b>(107 086)</b> | <b>(110 661)</b> | <b>(137 834)</b> | <b>(1 334 522)</b>                            | <b>(1 437 916)</b>     | <b>(1 553 888)</b>     |
| <b>Other Cash Flows/Payments by Type</b>                 |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| Capital assets                                           | (586)               | (3 017)          | (3 103)          | (1 031)          | (8 303)          | (1 086)          | (2 238)          | (6 693)          | (10 592)         | (7 858)          | (6 475)          | 3 614            | (47 369)                                      | (45 354)               | (49 890)               |
| Repayment of borrowing                                   | (1 873)             | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (1 873)          | (22 478)                                      | (23 564)               | (11 333)               |
| Other Cash Flows/Payments                                | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                             | -                      | -                      |
| <b>Total Cash Payments by Type</b>                       | <b>(102 743)</b>    | <b>(121 587)</b> | <b>(121 844)</b> | <b>(117 423)</b> | <b>(134 669)</b> | <b>(103 951)</b> | <b>(103 189)</b> | <b>(112 092)</b> | <b>(114 950)</b> | <b>(116 818)</b> | <b>(119 009)</b> | <b>(136 093)</b> | <b>(1 404 368)</b>                            | <b>(1 506 835)</b>     | <b>(1 615 112)</b>     |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>              | <b>131 640</b>      | <b>(42 499)</b>  | <b>(27 672)</b>  | <b>(24 465)</b>  | <b>(2 160)</b>   | <b>131 184</b>   | <b>(26 109)</b>  | <b>13 004</b>    | <b>(24 504)</b>  | <b>(22 603)</b>  | <b>(26 821)</b>  | <b>(79 190)</b>  | <b>(196)</b>                                  | <b>5 016</b>           | <b>37 166</b>          |
| Cash/cash equivalents at the month/year begin:           | 26 282              | 157 922          | 115 422          | 87 751           | 63 286           | 61 126           | 192 310          | 166 201          | 179 205          | 154 700          | 132 097          | 105 276          | 26 282                                        | 26 086                 | 31 102                 |
| Cash/cash equivalents at the month/year end:             | 157 922             | 115 422          | 87 751           | 63 286           | 61 126           | 192 310          | 166 201          | 179 205          | 154 700          | 132 097          | 105 276          | 26 086           | 26 086                                        | 31 102                 | 68 268                 |

**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.
2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1
3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

EC108 Kouga - NOT REQUIRED - municipality does not have entities

| Description                                                          | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R million                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Financial Performance</b>                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Property rates                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Service charges                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment revenue                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfer and subsidies - Operational                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other own revenue                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Employee costs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Remuneration of Board Members                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Depreciation and amortisation                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Interest                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Inventory consumed and bulk purchases                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfers and subsidies                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other expenditure                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Expenditure</b>                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Capital expenditure &amp; funds sources</b>                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure</b>                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Transfers recognised - capital                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public contributions & donations                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Borrowing                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Internally generated funds                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total sources</b>                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Financial position</b>                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total current assets                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total non current assets                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total current liabilities                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total non current liabilities                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community wealth/Equity                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash flows</b>                                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Net cash from (used) operating                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Net cash from (used) investing                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Net cash from (used) financing                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash/cash equivalents at the year end</b>                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

EC108 Kouga - Supporting Table SA32 List of external mechanisms

| External mechanism<br><br>Name of organisation | Yrs/<br>Mths | Period of<br>agreement 1. | Service provided | Expiry date of service<br>delivery agreement or<br>contract | Monetary value<br>of agreement<br>2. |
|------------------------------------------------|--------------|---------------------------|------------------|-------------------------------------------------------------|--------------------------------------|
|                                                |              | 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 2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Total Contract Value |
|-------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
|                                     |     | Total           | Original Budget      | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| R thousand                          | 1,3 |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| 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                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 16                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 17                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 18                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 19                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |

| Description                                | Ref | Preceding Years | Current Year 2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Total Contract Value |
|--------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
|                                            |     | Total           | Original Budget      | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| R thousand                                 | 1,3 |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 20                                | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| 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       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |

| Description                         | Ref | Preceding Years | Current Year 2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Total Contract Value |
|-------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
|                                     |     | Total           | Original Budget      | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| R thousand                          | 1,3 |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Entities:                           |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Revenue Obligation By Contract      | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 4                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 5                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 6                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 7                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 8                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 9                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 10                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 11                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 12                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 13                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 14                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 15                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 16                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 17                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 18                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 19                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 20                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Total Operating Revenue Implication |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Expenditure Obligation By Contract  | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 4                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 5                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 6                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 7                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 8                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 9                          |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 10                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 11                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 12                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 13                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 14                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 15                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 16                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 17                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |

| Description                                       | Ref | Preceding Years | Current Year 2023/24 | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Total Contract Value |
|---------------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| R thousand                                        | 1,3 | Total           | Original Budget      | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| Contract 18                                       | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 19                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 20                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Capital Expenditure Obligation By Contract</b> |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| 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                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Entity Expenditure Implication</b>       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |

#### 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      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                   |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                 | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                             |          | 43 613          | 119 172         | 121 939         | 23 296               | 21 158          | 21 158             | 10 942                                              | 29 418                 | 22 782                 |
| Roads Infrastructure                                              |          | -               | -               | -               | 3 339                | 5 939           | 5 939              | 150                                                 | 20 000                 | 8 709                  |
| Roads                                                             |          | -               | -               | -               | 3 339                | 5 939           | 5 939              | 150                                                 | 20 000                 | 8 709                  |
| Road Structures                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Furniture                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Drainage Collection                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Attenuation                                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                                         |          | 1 838           | 6 131           | (2 307)         | 19 652               | 4 702           | 4 702              | 3 755                                               | 7 313                  | 9 072                  |
| Power Plants                                                      |          | -               | -               | -               | 12 000               | -               | -                  | -                                                   | -                      | -                      |
| HV Substations                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Switching Station                                              |          | 200             | (200)           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Transmission Conductors                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                                                    |          | (2 274)         | 883             | 1 346           | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Switching Stations                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Networks                                                       |          | 7 562           | (255)           | -               | 4 087                | 3 556           | 3 556              | 3 655                                               | 6 313                  | 6 572                  |
| LV Networks                                                       |          | (5 476)         | 5 702           | (3 653)         | 87                   | 1 146           | 1 146              | 100                                                 | 1 000                  | 2 500                  |
| Capital Spares                                                    |          | 1 827           | -               | -               | 3 478                | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                       |          | 852             | 96 161          | 124 058         | -                    | 9 778           | 9 778              | 6 957                                               | 50                     | -                      |
| Dams and Weirs                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Boreholes                                                         |          | 852             | 83 185          | 111 011         | -                    | 9 778           | 9 778              | 6 957                                               | 50                     | -                      |
| Reservoirs                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pump Stations                                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Treatment Works                                             |          | -               | 11 743          | 12 661          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Bulk Mains                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution                                                      |          | -               | 1 233           | 386             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution Points                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| PRV Stations                                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                         |          | 8 128           | 16 551          | 164             | 304                  | 566             | 566                | 81                                                  | 2 055                  | 5 000                  |
| Pump Station                                                      |          | (7 140)         | 16 446          | 127             | -                    | 323             | 323                | -                                                   | -                      | -                      |
| Reticulation                                                      |          | -               | 105             | 38              | 304                  | 243             | 243                | 81                                                  | 2 055                  | 5 000                  |
| Waste Water Treatment Works                                       |          | 15 230          | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outfall Sewers                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Toilet Facilities                                                 |          | 38              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                                        |          | 32 772          | 282             | 23              | -                    | 172             | 172                | -                                                   | -                      | -                      |
| Landfill Sites                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Transfer Stations                                           |          | 32 772          | 255             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Processing Facilities                                       |          | -               | 27              | 23              | -                    | 172             | 172                | -                                                   | -                      | -                      |
| 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                      |          | 23              | 47              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Data Centres                                                      |          | 23              | 47              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Core Layers                                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution Layers                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                                           |          | 612             | (2 773)         | -               | 750                  | 750             | 750                | -                                                   | -                      | -                      |
| Community Facilities                                              |          | 612             | (2 928)         | -               | 750                  | 750             | 750                | -                                                   | -                      | -                      |
| Halls                                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Centres                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Crèches                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                  | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Clinics/Care Centres</i>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Fire/Ambulance Stations</i>               |          | 169             | (0)             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Testing Stations</i>                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Museums</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Galleries</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Theatres</i>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Libraries</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Cemeteries/Crematoria</i>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Police</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Parks</i>                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Public Open Space</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Nature Reserves</i>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Public Ablution Facilities</i>            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Markets</i>                               |          | 444             | (2 928)         | -               | 750                  | 750             | 750                | -                                                   | -                      | -                      |
| <i>Stalls</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Abattoirs</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Airports</i>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Taxi Ranks/Bus Terminals</i>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Sport and Recreation Facilities</i>       |          | -               | 155             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Indoor Facilities</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Outdoor Facilities</i>                    |          | -               | 155             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Monuments</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Historic Buildings</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Works of Art</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Conservation Areas</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Other Heritage</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Revenue Generating</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unimproved Property</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Non-revenue Generating</i>                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unimproved Property</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                          |          | (3 495)         | 777             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Operational Buildings</i>                 |          | (3 495)         | 777             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Municipal Offices</i>                     |          | (4 339)         | 71              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Pay/Enquiry Points</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Building Plan Offices</i>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Workshops</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Yards</i>                                 |          | 844             | 706             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Stores</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Laboratories</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Training Centres</i>                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Manufacturing Plant</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Depots</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Housing</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Staff Housing</i>                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Social Housing</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Biological or Cultivated Assets</i>       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                     |          | 977             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Servitudes</i>                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Licences and Rights</i>                   |          | 977             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Water Rights</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Effluent Licenses</i>                     |          | (0)             | 579             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Solid Waste Licenses</i>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Computer Software and Applications</i>    |          | 977             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Load Settlement Software Applications</i> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unspecified</i>                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                    |          | (20 798)        | 1 534           | 1 677           | -                    | 2 625           | 2 625              | -                                                   | -                      | -                      |
| <i>Computer Equipment</i>                    |          | (20 798)        | 1 534           | 1 677           | -                    | 2 625           | 2 625              | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>        |          | 12 380          | 1 471           | 1 591           | 610                  | 1 372           | 1 372              | -                                                   | -                      | -                      |
| <i>Furniture and Office Equipment</i>        |          | 12 380          | 1 471           | 1 591           | 610                  | 1 372           | 1 372              | -                                                   | -                      | -                      |

| Description                                     | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                      | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Machinery and Equipment</b>                  |     | 2 976           | 3 010           | 2 031           | 100                  | 989             | 989                | –                                                   | –                      | –                      |
| Machinery and Equipment                         |     | 2 976           | 3 010           | 2 031           | 100                  | 989             | 989                | –                                                   | –                      | –                      |
| <b>Transport Assets</b>                         |     | (198)           | 34 744          | 16 912          | 1 362                | 4 800           | 4 800              | 35 391                                              | 1 891                  | 4 119                  |
| Transport Assets                                |     | (198)           | 34 744          | 16 912          | 1 362                | 4 800           | 4 800              | 35 391                                              | 1 891                  | 4 119                  |
| <b>Land</b>                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Land                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Zoo's, Marine and Non-biological Animals</b> |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's, Marine and Non-biological Animals        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Living resources</b>                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoological plants and animals                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Immature                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoological plants and animals                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Capital Expenditure on new assets</b>  | 1   | 36 067          | 158 514         | 144 151         | 26 118               | 31 694          | 31 694             | 46 333                                              | 31 309                 | 26 901                 |

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 expenditure.

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

| Description                                                                |  | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                                 |  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                             |  |     | (38 311)        | 1 391           | 131             | –                    | 221             | 221                | 250                                                 | 100                    | –                      |
| Roads Infrastructure                                                       |  |     | (38 320)        | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Roads                                                                      |  |     | (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             | 131             | –                    | 221             | 221                | 250                                                 | 100                    | –                      |
| Dams and Weirs                                                             |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Boreholes                                                                  |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Reservoirs                                                                 |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Pump Stations                                                              |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Treatment Works                                                      |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Bulk Mains                                                                 |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Distribution                                                               |  |     | 8               | 275             | 131             | –                    | 221             | 221                | 250                                                 | 100                    | –                      |
| 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             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Community Assets                                                           |  |     | (27 974)        | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Community Facilities                                                       |  |     | (28 113)        | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Halls                                                                      |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Centres                                                                    |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Crèches                                                                    |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |

| Description                            | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Clinics/Care Centres                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire/Ambulance Stations                |          | (30 270)        | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Testing Stations                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Galleries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cemeteries/Crematoria                  |          | 2 157           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Open Space                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Nature Reserves                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Ablution Facilities             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Markets                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stalls                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Abattoirs                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Airports                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Taxi Ranks/Bus Terminals               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities        |          | 139             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | 139             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Works of Art                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conservation Areas                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Heritage                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>           |          | 6 148           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                     |          | 6 148           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | 6 148           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                    |          | 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                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Effluent Licenses                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Licenses                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Software and Applications     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Load Settlement Software Applications  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                                    | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                     | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Machinery and Equipment</b>                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Transport Assets</b>                                        |     | (290)           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                                               |     | (290)           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Land</b>                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living resources</b>                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on renewal of existing assets</b> | 1   | (37 339)        | 1 391           | 131             | -                    | 221             | 221                | 250                                                 | 100                    | -                      |
| <b>Renewal of Existing Assets as % of total capex</b>          |     | -73.3%          | 1.1%            | 0.1%            | 0.0%                 | 0.2%            | 0.2%               | 0.3%                                                | 0.2%                   | 0.0%                   |
| <b>Renewal of Existing Assets as % of deprecn"</b>             |     | -41.6%          | 1.4%            | 0.1%            | 0.0%                 | 0.2%            | 0.2%               | 0.2%                                                | 0.1%                   | 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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                   |  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Repairs and maintenance expenditure by Asset Class/Sub-class |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                               |  |     | 54 281          | 30 721          | 31 666          | 42 518               | 39 605          | 39 605             | 145 976                                             | 158 481                | 168 077                |
| Roads Infrastructure                                         |  |     | 32 760          | 11 132          | 12 861          | 14 206               | 9 744           | 9 744              | 42 069                                              | 48 545                 | 52 267                 |
| Roads                                                        |  |     | 32 711          | 11 097          | 12 861          | 14 206               | 9 744           | 9 744              | 42 069                                              | 48 545                 | 52 267                 |
| Road Structures                                              |  |     | 49              | 34              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Furniture                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                                   |  |     | 1 058           | 1 115           | 876             | 1 075                | 989             | 989                | 2 420                                               | 3 400                  | 4 320                  |
| Drainage Collection                                          |  |     | 490             | 551             | 614             | 773                  | 773             | 773                | 1 620                                               | 2 500                  | 3 320                  |
| Storm water Conveyance                                       |  |     | 568             | 565             | 262             | 302                  | 216             | 216                | 800                                                 | 900                    | 1 000                  |
| Attenuation                                                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                                    |  |     | 8 824           | 5 906           | 8 178           | 10 827               | 10 827          | 10 827             | 30 806                                              | 30 431                 | 31 896                 |
| Power Plants                                                 |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Substations                                               |  |     | 650             | 69              | 2 031           | 2 134                | 2 134           | 2 134              | 20 656                                              | 21 346                 | 22 402                 |
| HV Switching Station                                         |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Transmission Conductors                                   |  |     | 479             | 610             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                                               |  |     | 5 781           | 3 537           | 4 457           | 5 283                | 5 283           | 5 283              | 6 000                                               | 5 520                  | 5 769                  |
| MV Switching Stations                                        |  |     | 146             | 238             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Networks                                                  |  |     | 1 432           | 1 194           | 469             | 1 000                | 1 000           | 1 000              | 1 200                                               | 1 045                  | 1 092                  |
| LV Networks                                                  |  |     | 337             | 259             | 1 220           | 2 411                | 2 411           | 2 411              | 2 950                                               | 2 519                  | 2 633                  |
| Capital Spares                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                  |  |     | 8 766           | 9 189           | 5 193           | 7 442                | 6 055           | 6 055              | 32 198                                              | 35 881                 | 37 553                 |
| Dams and Weirs                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Boreholes                                                    |  |     | 302             | 1 192           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reservoirs                                                   |  |     | 233             | 434             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pump Stations                                                |  |     | 192             | 213             | 83              | 134                  | 155             | 155                | 620                                                 | 670                    | 720                    |
| Water Treatment Works                                        |  |     | 237             | 162             | -               | -                    | 1 800           | 1 800              | 28 923                                              | 32 456                 | 33 978                 |
| Bulk Mains                                                   |  |     | 6 904           | 6 297           | 4 418           | 6 365                | 3 417           | 3 417              | 1 725                                               | 1 775                  | 1 825                  |
| Distribution                                                 |  |     | 856             | 860             | 692             | 942                  | 682             | 682                | 930                                                 | 980                    | 1 030                  |
| Distribution Points                                          |  |     | 42              | 31              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| PRV Stations                                                 |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                    |  |     | 2 567           | 2 518           | 4 559           | 8 969                | 11 990          | 11 990             | 38 483                                              | 40 225                 | 42 041                 |
| Pump Station                                                 |  |     | 1 361           | 1 189           | 3 414           | 7 752                | 6 874           | 6 874              | 6 600                                               | 6 600                  | 6 600                  |
| Reticulation                                                 |  |     | 640             | 769             | 845             | 892                  | 1 682           | 1 682              | 950                                                 | 1 020                  | 1 090                  |
| Waste Water Treatment Works                                  |  |     | 434             | 391             | 198             | 209                  | 209             | 209                | 27 583                                              | 29 225                 | 30 931                 |
| Outfall Sewers                                               |  |     | 133             | 170             | 102             | 115                  | 115             | 115                | 150                                                 | 180                    | 220                    |
| Toilet Facilities                                            |  |     | -               | -               | -               | -                    | 3 110           | 3 110              | 3 200                                               | 3 200                  | 3 200                  |
| Capital Spares                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                                   |  |     | 65              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Landfill Sites                                               |  |     | 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                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Assets                                             |  |     | 3 349           | 3 140           | 3 228           | 3 043                | 4 356           | 4 356              | 41 564                                              | 43 139                 | 45 065                 |
| Community Facilities                                         |  |     | 1 233           | 1 235           | 1 728           | 1 696                | 2 911           | 2 911              | 40 224                                              | 41 708                 | 43 634                 |
| Halls                                                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Centres                                                      |  |     | -               | -               | -               | -                    | 1 000           | 1 000              | -                                                   | -                      | -                      |
| Crèches                                                      |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                  | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Clinics/Care Centres</i>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Fire/Ambulance Stations</i>               |          | 140             | 118             | 179             | 130                  | 345             | 345                | 1 336                                               | 1 336                  | 1 336                  |
| <i>Testing Stations</i>                      |          | 89              | 38              | 12              | 90                   | 90              | 90                 | 94                                                  | 94                     | 94                     |
| <i>Museums</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Galleries</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Theatres</i>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Libraries</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Cemeteries/Crematoria</i>                 |          | 287             | 128             | 247             | 259                  | 259             | 259                | 3 130                                               | 3 047                  | 3 186                  |
| <i>Police</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Parks</i>                                 |          | 651             | 685             | 952             | 868                  | 868             | 868                | 1 141                                               | 1 141                  | 1 141                  |
| <i>Public Open Space</i>                     |          | 65              | 266             | 338             | 349                  | 349             | 349                | 34 523                                              | 36 091                 | 37 877                 |
| <i>Nature Reserves</i>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Public Ablution Facilities</i>            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Markets</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Stalls</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Abattoirs</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Airports</i>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Taxi Ranks/Bus Terminals</i>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Sport and Recreation Facilities</i>       |          | 2 116           | 1 905           | 1 500           | 1 347                | 1 445           | 1 445              | 1 340                                               | 1 431                  | 1 431                  |
| <i>Indoor Facilities</i>                     |          | 300             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Outdoor Facilities</i>                    |          | 1 817           | 1 905           | 1 500           | 1 347                | 1 445           | 1 445              | 1 340                                               | 1 431                  | 1 431                  |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Monuments</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Historic Buildings</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Works of Art</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Conservation Areas</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Other Heritage</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Revenue Generating</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unimproved Property</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Non-revenue Generating</i>                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unimproved Property</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                          |          | 2 547           | 3 063           | 3 712           | 3 545                | 4 061           | 4 061              | 4 187                                               | 4 201                  | 4 215                  |
| <i>Operational Buildings</i>                 |          | 2 547           | 3 063           | 3 712           | 3 545                | 4 061           | 4 061              | 4 187                                               | 4 201                  | 4 215                  |
| <i>Municipal Offices</i>                     |          | 1 855           | 2 320           | 2 945           | 2 687                | 3 072           | 3 072              | 3 432                                               | 3 446                  | 3 460                  |
| <i>Pay/Enquiry Points</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Building Plan Offices</i>                 |          | 519             | 380             | 420             | 458                  | 390             | 390                | 650                                                 | 650                    | 650                    |
| <i>Workshops</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Yards</i>                                 |          | 98              | 91              | 95              | 100                  | 100             | 100                | 105                                                 | 105                    | 105                    |
| <i>Stores</i>                                |          | 45              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Laboratories</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Training Centres</i>                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Manufacturing Plant</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Depots</i>                                |          | 29              | 273             | 253             | 300                  | 500             | 500                | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Housing</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Staff Housing</i>                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Social Housing</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Biological or Cultivated Assets</i>       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Servitudes</i>                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Licences and Rights</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Water Rights</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Effluent Licenses</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Solid Waste Licenses</i>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Computer Software and Applications</i>    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Load Settlement Software Applications</i> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unspecified</i>                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Computer Equipment</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Furniture and Office Equipment</i>        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                      | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                       | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Machinery and Equipment</b>                   |     | 391             | 666             | 594             | 727                  | 727             | 727                | 694                                                 | 699                    | 710                    |
| Machinery and Equipment                          |     | 391             | 666             | 594             | 727                  | 727             | 727                | 694                                                 | 699                    | 710                    |
| <b>Transport Assets</b>                          |     | 7 946           | 9 161           | 8 472           | 10 856               | 10 856          | 10 856             | 25 960                                              | 26 800                 | 27 885                 |
| Transport Assets                                 |     | 7 946           | 9 161           | 8 472           | 10 856               | 10 856          | 10 856             | 25 960                                              | 26 800                 | 27 885                 |
| <b>Land</b>                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living resources</b>                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Repairs and Maintenance Expenditure</b> | 1   | 68 513          | 46 751          | 47 672          | 60 689               | 59 605          | 59 605             | 218 381                                             | 233 320                | 245 952                |
| <b>R&amp;M as a % of PPE</b>                     |     | 3,3%            | 2,3%            | 2,3%            | 3,0%                 | 2,9%            | 2,9%               | 10,8%                                               | 12,0%                  | 13,1%                  |
| <b>R&amp;M as % Operating Expenditure</b>        |     | 6,9%            | 4,3%            | 3,8%            | 4,8%                 | 4,1%            | 4,1%               | 54595,3%                                            | 15,5%                  | 15,1%                  |

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      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Depreciation by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                        |          | 77 453          | 75 189          | 102 674         | 96 837               | 96 837          | 96 837             | 104 182                                             | 109 850                | 114 767                |
| <b>Roads Infrastructure</b>                  |          | 30 107          | 29 941          | 30 567          | 40 808               | 40 808          | 40 808             | 41 142                                              | 42 482                 | 44 843                 |
| Roads                                        |          | 30 107          | 29 941          | 30 567          | 40 808               | 40 808          | 40 808             | 41 142                                              | 42 482                 | 44 843                 |
| Road Structures                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Furniture                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                   |          | 30 731          | 23 113          | 1 985           | 2 066                | 2 066           | 2 066              | 2 064                                               | 2 064                  | 2 064                  |
| Drainage Collection                          |          | 30 731          | 23 113          | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                       |          | -               | -               | 1 985           | 2 066                | 2 066           | 2 066              | 2 064                                               | 2 064                  | 2 064                  |
| Attenuation                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                    |          | 5 908           | 5 843           | 8 537           | 8 281                | 8 281           | 8 281              | 10 246                                              | 11 876                 | 12 833                 |
| Power Plants                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Substations                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Switching Station                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Transmission Conductors                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Switching Stations                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Networks                                  |          | 5 908           | 5 623           | 7 316           | 8 281                | 8 281           | 8 281              | 10 246                                              | 11 876                 | 12 833                 |
| LV Networks                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | 220             | 1 221           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                  |          | 10 707          | 14 003          | 23 627          | 15 001               | 15 001          | 15 001             | 15 978                                              | 15 982                 | 15 982                 |
| Dams and Weirs                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Boreholes                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reservoirs                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pump Stations                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Treatment Works                        |          | -               | -               | 18 830          | 15 001               | 15 001          | 15 001             | 15 978                                              | 15 982                 | 15 982                 |
| Bulk Mains                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution                                 |          | 10 707          | 14 003          | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution Points                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| PRV Stations                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | -               | 4 797           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                    |          | -               | 2 288           | 32 723          | 28 031               | 28 031          | 28 031             | 32 101                                              | 34 795                 | 36 394                 |
| Pump Station                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Treatment Works                  |          | -               | -               | 21 936          | 28 031               | 28 031          | 28 031             | 32 101                                              | 34 795                 | 36 394                 |
| Outfall Sewers                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Toilet Facilities                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | 2 288           | 10 787          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                   |          | -               | -               | 5 235           | 2 651                | 2 651           | 2 651              | 2 651                                               | 2 651                  | 2 651                  |
| Landfill Sites                               |          | -               | -               | 5 235           | 2 651                | 2 651           | 2 651              | 2 651                                               | 2 651                  | 2 651                  |
| Waste Transfer Stations                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Processing Facilities                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Drop-off Points                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Separation Facilities                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electricity Generation Facilities            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Infrastructure                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Lines                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Structures                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Furniture                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Drainage Collection                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Attenuation                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| LV Networks                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Coastal Infrastructure                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sand Pumps                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Piers                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revetments                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Promenades                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Information and Communication Infrastructure |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Data Centres                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Core Layers                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution Layers                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Assets                             |          | 74              | 637             | 621             | 167                  | 167             | 167                | 472                                                 | 472                    | 472                    |
| <b>Community Facilities</b>                  |          | 74              | 637             | 621             | 167                  | 167             | 167                | 472                                                 | 472                    | 472                    |
| Halls                                        |          | 74              | 637             | 621             | 167                  | 167             | 167                | 472                                                 | 472                    | 472                    |
| Centres                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Crèches                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                            | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Clinics/Care Centres                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire/Ambulance Stations                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Testing Stations                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Galleries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cemeteries/Crematoria                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Open Space                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Nature Reserves                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Ablution Facilities             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Markets                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stalls                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Abattoirs                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Airports                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Taxi Ranks/Bus Terminals               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Heritage assets                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Monuments</b>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Works of Art                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conservation Areas                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Heritage                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Revenue Generating</b>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other assets                           |          | 8 002           | 18 386          | 13 253          | 1 314                | 1 314           | 1 314              | 1 314                                               | 1 314                  | 1 314                  |
| <b>Operational Buildings</b>           |          | <b>8 002</b>    | <b>18 386</b>   | <b>13 253</b>   | <b>1 314</b>         | <b>1 314</b>    | <b>1 314</b>       | <b>1 314</b>                                        | <b>1 314</b>           | <b>1 314</b>           |
| Municipal Offices                      |          | 8 002           | 11 936          | 6 629           | 1 314                | 1 314           | 1 314              | 1 314                                               | 1 314                  | 1 314                  |
| Pay/Enquiry Points                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Building Plan Offices                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Workshops                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Yards                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stores                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Laboratories                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Training Centres                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Manufacturing Plant                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Depots                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | 6 450           | 6 623           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Staff Housing                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social Housing                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangible Assets                      |          | -               | -               | 266             | 586                  | 586             | 586                | 586                                                 | 586                    | 586                    |
| <b>Servitudes</b>                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                    |          | -               | -               | 266             | 586                  | 586             | 586                | 586                                                 | 586                    | 586                    |
| Water Rights                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Effluent Licenses                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Licenses                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Software and Applications     |          | -               | -               | 266             | 586                  | 586             | 586                | 586                                                 | 586                    | 586                    |
| Load Settlement Software Applications  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment         |          | -               | -               | 829             | 3 733                | 3 733           | 3 733              | 3 937                                               | 4 141                  | 4 344                  |
| <b>Furniture and Office Equipment</b>  |          | -               | -               | 829             | 3 733                | 3 733           | 3 733              | 3 937                                               | 4 141                  | 4 344                  |

| Description                                     | Ref | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                      | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Machinery and Equipment                         |     | –               | (246)           | 1 156           | 1 389                | 1 389           | 1 389              | 1 474                                               | 1 484                  | 1 494                  |
| <b>Machinery and Equipment</b>                  |     | –               | (246)           | 1 156           | 1 389                | 1 389           | 1 389              | 1 474                                               | 1 484                  | 1 494                  |
| Transport Assets                                |     | 4 184           | 4 245           | 5 988           | 5 637                | 5 637           | 5 637              | 5 832                                               | 6 036                  | 6 250                  |
| <b>Transport Assets</b>                         |     | 4 184           | 4 245           | 5 988           | 5 637                | 5 637           | 5 637              | 5 832                                               | 6 036                  | 6 250                  |
| Land                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Land</b>                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's, Marine and Non-biological Animals        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Zoo's, Marine and Non-biological Animals</b> |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Living resources                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Mature</b>                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Policing and Protection                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Zoological plants and animals</i>            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Immature</i>                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Policing and Protection                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Zoological plants and animals</i>            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Total Depreciation                              | 1   | 89 713          | 98 211          | 124 787         | 109 663              | 109 663         | 109 663            | 117 798                                             | 123 884                | 129 229                |

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 | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                                   |  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                               |  |     | 56 504          | (31 316)        | (30 316)        | 50 167               | 82 558          | 82 558             | 34 286                                              | 6 945                  | 20 582                 |
| Roads Infrastructure                                                         |  |     | 87 829          | (41 343)        | 13 241          | -                    | 2 609           | 2 609              | -                                                   | -                      | -                      |
| Roads                                                                        |  |     | -               | (41 343)        | 13 241          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Structures                                                              |  |     | 87 829          | -               | -               | -                    | 2 609           | 2 609              | -                                                   | -                      | -                      |
| Road Furniture                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Drainage Collection                                                          |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                                                       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Attenuation                                                                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                                                    |  |     | 1 915           | (5 093)         | (46 762)        | -                    | 1 371           | 1 371              | -                                                   | -                      | -                      |
| Power Plants                                                                 |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Substations                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Switching Station                                                         |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Transmission Conductors                                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Switching Stations                                                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Networks                                                                  |  |     | 1 660           | (5 093)         | (46 762)        | -                    | 1 371           | 1 371              | -                                                   | -                      | -                      |
| LV Networks                                                                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |  |     | 255             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                                  |  |     | 383             | -               | -               | 26 087               | 42 449          | 42 449             | 3 478                                               | -                      | -                      |
| Dams and Weirs                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Boreholes                                                                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reservoirs                                                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pump Stations                                                                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Treatment Works                                                        |  |     | 383             | -               | -               | -                    | 19 841          | 19 841             | -                                                   | -                      | -                      |
| Bulk Mains                                                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution                                                                 |  |     | -               | -               | -               | 16 314               | 12 836          | 12 836             | 3 478                                               | -                      | -                      |
| Distribution Points                                                          |  |     | -               | -               | -               | 9 773                | 9 773           | 9 773              | -                                                   | -                      | -                      |
| PRV Stations                                                                 |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                                    |  |     | (38 455)        | 15 120          | 3 204           | 24 080               | 36 128          | 36 128             | 30 807                                              | 6 945                  | 20 582                 |
| Pump Station                                                                 |  |     | -               | -               | -               | 12 808               | 14 120          | 14 120             | 1 438                                               | 5 937                  | 10 554                 |
| Reticulation                                                                 |  |     | 246             | 138             | 32              | 209                  | 65              | 65                 | 200                                                 | -                      | 10 028                 |
| Waste Water Treatment Works                                                  |  |     | (38 701)        | 14 982          | 3 172           | 11 063               | 21 944          | 21 944             | 29 170                                              | 1 008                  | -                      |
| 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                                 |  |     | 4 832           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Data Centres                                                                 |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Core Layers                                                                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution Layers                                                          |  |     | 4 832           | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Assets                                                             |  |     | (5 483)         | 2 844           | (0)             | 3 057                | 7 217           | 7 217              | 500                                                 | 7 000                  | 2 407                  |
| Community Facilities                                                         |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Halls                                                                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Centres                                                                      |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Crèches                                                                      |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                  | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Clinics/Care Centres</i>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Fire/Ambulance Stations</i>               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Testing Stations</i>                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Museums</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Galleries</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Theatres</i>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Libraries</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Cemeteries/Crematoria</i>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Police</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Parks</i>                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Public Open Space</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Nature Reserves</i>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Public Ablution Facilities</i>            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Markets</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Stalls</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Abattoirs</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Airports</i>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Taxi Ranks/Bus Terminals</i>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sport and Recreation Facilities</b>       |          | (5 483)         | 2 844           | (0)             | 3 057                | 7 217           | 7 217              | 500                                                 | 7 000                  | 2 407                  |
| <i>Indoor Facilities</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Outdoor Facilities</i>                    |          | (5 483)         | 2 844           | (0)             | 3 057                | 7 217           | 7 217              | 500                                                 | 7 000                  | 2 407                  |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Monuments</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Historic Buildings</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Works of Art</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Conservation Areas</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Other Heritage</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Revenue Generating</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unimproved Property</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Non-revenue Generating</i>                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unimproved Property</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                          |          | (43)            | -               | 0               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Operational Buildings</i>                 |          | (43)            | -               | 0               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Municipal Offices</i>                     |          | (43)            | -               | 0               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Pay/Enquiry Points</i>                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Building Plan Offices</i>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Workshops</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Yards</i>                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Stores</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Laboratories</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Training Centres</i>                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Manufacturing Plant</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Depots</i>                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Housing</i>                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Staff Housing</i>                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Social Housing</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Capital Spares</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Biological or Cultivated Assets</i>       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Servitudes</i>                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Licences and Rights</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Water Rights</i>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Effluent Licenses</i>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Solid Waste Licenses</i>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Computer Software and Applications</i>    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Load Settlement Software Applications</i> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Unspecified</i>                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                    |          | (72)            | 72              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Computer Equipment</i>                    |          | (72)            | 72              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Furniture and Office Equipment</i>        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                                      | Ref      | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Machinery and Equipment</u></b>                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Transport Assets</u></b>                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Land</u></b>                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Zoo's, Marine and Non-biological Animals</u></b>           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Living resources</u></b>                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on upgrading of existing assets</b> | <b>1</b> | <b>50 906</b>   | <b>(28 400)</b> | <b>(30 316)</b> | <b>53 225</b>        | <b>89 774</b>   | <b>89 774</b>      | <b>34 786</b>                                       | <b>13 945</b>          | <b>22 990</b>          |
| <b>Upgrading of Existing Assets as % of total capex</b>          |          | 0,0%            | -21,6%          | -26,6%          | 67,1%                | 73,8%           | 73,8%              | 42,8%                                               | 30,7%                  | 46,1%                  |
| <b>Upgrading of Existing Assets as % of deprecn"</b>             |          | 56,7%           | -28,9%          | -24,3%          | 48,5%                | 81,9%           | 81,9%              | 29,5%                                               | 11,3%                  | 17,8%                  |

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 exp.

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

| Vote Description                                | Ref | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        | Forecasts        |                  |                  |               |
|-------------------------------------------------|-----|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|---------------|
|                                                 |     | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Present value |
| R thousand                                      |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Capital expenditure</b>                      | 1   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 4 - COMMUNITY SERVICES                     |     | 1 391                                               | 1 391                  | 1 391                  |                  |                  |                  |               |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 42 223                                              | 36 650                 | 39 427                 |                  |                  |                  |               |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | 37 755                                              | 7 313                  | 9 072                  |                  |                  |                  |               |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| 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               |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>                |     | 81 369                                              | 45 354                 | 49 890                 | -                | -                | -                | -             |
| <b>Future operational costs by vote</b>         | 2   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER        |     | 31 456                                              | 32 681                 | 34 019                 |                  |                  |                  |               |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER |     | 128 955                                             | 131 727                | 136 388                |                  |                  |                  |               |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT       |     | 142 064                                             | 143 474                | 143 136                |                  |                  |                  |               |
| Vote 4 - COMMUNITY SERVICES                     |     | 385 203                                             | 408 986                | 429 386                |                  |                  |                  |               |
| Vote 5 - CIVIL AND WATER SERVICES               |     | 274 066                                             | 298 263                | 314 148                |                  |                  |                  |               |
| Vote 6 - ELECTRO/MECHANICAL SERVICES            |     | 428 406                                             | 538 801                | 614 602                |                  |                  |                  |               |
| Vote 7 - PLANNING AND DEVELOPMENT               |     | 34 152                                              | 32 074                 | 33 629                 |                  |                  |                  |               |
| 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               |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future operational costs</b>           |     | 1 424 300                                           | 1 586 008              | 1 705 308              | -                | -                | -                | -             |
| <b>Future revenue by source</b>                 | 3   |                                                     |                        |                        |                  |                  |                  |               |
| Exchange Revenue                                |     | 26 755                                              | 460 004                | 532 224                |                  |                  |                  |               |
| Service charges - Electricity                   |     | 397 583                                             | 460 004                | 532 224                |                  |                  |                  |               |
| Service charges - Water                         |     | 127 202                                             | 136 424                | 146 315                |                  |                  |                  |               |
| Service charges - Waste Water Management        |     | 68 446                                              | 72 895                 | 77 633                 |                  |                  |                  |               |
| Service charges - Waste Management              |     | 71 123                                              | 75 745                 | 80 669                 |                  |                  |                  |               |
| Agency services                                 |     | 4 554                                               | 4 850                  | 5 166                  |                  |                  |                  |               |
| List other revenues sources if applicable       |     |                                                     |                        |                        |                  |                  |                  |               |
| List entity summary if applicable               |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future revenue</b>                     |     | 695 663                                             | 1 209 922              | 1 374 231              | -                | -                | -                | -             |
| <b>Net Financial Implications</b>               |     | 810 006                                             | 421 440                | 380 967                | -                | -                | -                | -             |

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                                                            |                     |                |      |                      |      |                          |             |                 |               |               |              |                         |                                         | 2024/25 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 2022/23 | Current Year 2023/24 Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Parent municipality:<br>List all capital projects grouped by Function |                     |                |      |                      |      |                          |             |                 |               |               |              |                         |                                         |                                                     |                        |                        |
| Parent Capital expenditure                                            |                     |                |      |                      |      |                          |             |                 |               |               |              | -                       | -                                       | -                                                   | -                      | -                      |
| Entities:<br>List all capital projects grouped by Entity              |                     |                |      |                      |      |                          |             |                 |               |               |              |                         |                                         |                                                     |                        |                        |
| Entity A<br>Water project A                                           |                     |                |      |                      |      |                          |             |                 |               |               |              |                         |                                         |                                                     |                        |                        |
| Entity B<br>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 A5 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)

check

113 966

121 690

81 369

45 354

49 890

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

| R thousand                                                            |              |                |      |                      |      |                          |             |                 |               |               |              |                 | Previous<br>target year to<br>complete | Current Year 2023/24 |                     | 2024/25 Medium Term Revenue & Expenditure Framework |                        |  |
|-----------------------------------------------------------------------|--------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|-----------------|----------------------------------------|----------------------|---------------------|-----------------------------------------------------|------------------------|--|
| Function                                                              | Project name | Project number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Original Budget |                                        | Full Year Forecast   | Budget Year 2024/25 | Budget Year +1 2025/26                              | Budget Year +2 2026/27 |  |
| Parent municipality:<br>List all capital projects grouped by Function |              |                |      |                      |      |                          |             |                 |               |               |              |                 |                                        |                      |                     |                                                     |                        |  |
|                                                                       |              |                |      |                      |      |                          |             |                 |               |               |              |                 |                                        |                      |                     |                                                     |                        |  |
| Entities:<br>List all capital projects grouped by Entity              |              |                |      |                      |      |                          |             |                 |               |               |              |                 |                                        |                      |                     |                                                     |                        |  |
| Entity Name<br>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     |                                         | 2024/25 Medium Term Revenue & Expenditure Framework |                        |                        | Project information |
|----------------------------------------------------------------------------------------|-----|-----------------------------|----------------|-----------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|-----------------------------------------|-----------------------------------------------------|------------------------|------------------------|---------------------|
|                                                                                        |     |                             |                |                 |                                |             |                 |                  |                        | Audited Outcome 2022/23 | Current Year 2023/24 Full Year Forecast | Budget Year 2024/25                                 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |                     |
| R thousand                                                                             | 4   |                             |                |                 | 6                              |             |                 | 5                |                        |                         |                                         |                                                     |                        |                        | Ward location       |
| Parent municipality:<br><i>List all operational projects grouped by Municipal Vote</i> |     |                             |                |                 | No                             |             |                 |                  |                        |                         |                                         |                                                     |                        |                        |                     |
| Parent operational expenditure                                                         |     | 1                           |                |                 |                                |             |                 |                  |                        |                         |                                         | -                                                   | -                      | -                      |                     |
| Entities:<br><i>List all operational projects grouped by Entity</i>                    |     |                             |                |                 |                                |             |                 |                  |                        |                         |                                         |                                                     |                        |                        |                     |
| Entity A<br>Water project A                                                            |     |                             |                |                 |                                |             |                 |                  |                        |                         |                                         |                                                     |                        |                        |                     |
| Entity B<br>Electricity project B                                                      |     |                             |                |                 |                                |             |                 |                  |                        |                         |                                         |                                                     |                        |                        |                     |
| Entity Operational expenditure                                                         |     |                             |                |                 |                                |             |                 |                  |                        | -                       | -                                       | -                                                   | -                      | -                      |                     |
| Total Operational expenditure                                                          |     |                             |                |                 |                                |             |                 |                  |                        | -                       | -                                       | -                                                   | -                      | -                      |                     |

References  
1. Must reconcile with Budgeted Operating Expenditure  
2. As per Table SA45