

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: EC108 Kouga ▼

CFO Name: Riaaz Naziem Lorgat

Tel: 042 200 2045

Fax: 0

E-Mail: rlorgat@kouga.gov.za

Budget for MTREF starting: 2024 ▼

Budget Year: 2024/25

Does this municipality have Entities? No ▼

If YES: Identify type of report: Consolidated Informatic ▼

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

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[MBRR Budget Formats Guide](#)

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[Dummy Budget Guide](#)

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[Funding Compliance Guide](#)

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[MFMA Return Forms](#)

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 1	OFFICE OF THE MUNICIPAL MANAGER	
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	1.1	Municipal Manager	1.1 - Municipal Manager
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	1.2	Performance Management	1.2 - Performance Management
Vote 4 - COMMUNITY SERVICES	1.3	Integrated Development	1.3 - Integrated Development
Vote 5 - CIVIL AND WATER SERVICES	1.4	Risk and Internal Audit	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]	Vote 2	OFFICE OF THE DEPUTY MUNICIPAL MANAGER	
Vote 13 - [NAME OF VOTE 13]	2.1	Deputy Municipal Manager	2.1 - Deputy Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2	Executive Council	2.2 - Executive Council
Vote 15 - [NAME OF VOTE 15]	2.3	Administrative Office Of The Executive Mayor / Speaker	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]	
	Vote 3	FINANCE AND ECONOMIC DEVELOPMENT	
	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]	
	Vote 4	COMMUNITY SERVICES	
	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]	
	Vote 5	CIVIL AND WATER SERVICES	
	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)
	Vote 6	ELECTRO/MECHANICAL SERVICES	
	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]	
	Vote 7	PLANNING AND DEVELOPMENT	
	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]	
	Vote 8	[NAME OF VOTE 8]	

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	8,1	[Name of sub-vote]	
	8,2	[Name of sub-vote]	
	8,3	[Name of sub-vote]	
	8,4	[Name of sub-vote]	
	8,5	[Name of sub-vote]	
	8,6	[Name of sub-vote]	
	8,7	[Name of sub-vote]	
	8,8	[Name of sub-vote]	
	8,9	[Name of sub-vote]	
	8,10	[Name of sub-vote]	
	Vote 9	[NAME OF VOTE 9]	
	9,1	[Name of sub-vote]	
	9,2	[Name of sub-vote]	
	9,3	[Name of sub-vote]	
	9,4	[Name of sub-vote]	
	9,5	[Name of sub-vote]	
	9,6	[Name of sub-vote]	
	9,7	[Name of sub-vote]	
	9,8	[Name of sub-vote]	
	9,9	[Name of sub-vote]	
	9,10	[Name of sub-vote]	
	Vote 10	[NAME OF VOTE 10]	
	10,1	[Name of sub-vote]	
	10,2	[Name of sub-vote]	
	10,3	[Name of sub-vote]	
	10,4	[Name of sub-vote]	
	10,5	[Name of sub-vote]	
	10,6	[Name of sub-vote]	
	10,7	[Name of sub-vote]	
	10,8	[Name of sub-vote]	
	10,9	[Name of sub-vote]	
	10,10	[Name of sub-vote]	
	Vote 11	[NAME OF VOTE 11]	
	11,1	[Name of sub-vote]	
	11,2	[Name of sub-vote]	
	11,3	[Name of sub-vote]	
	11,4	[Name of sub-vote]	
	11,5	[Name of sub-vote]	
	11,6	[Name of sub-vote]	
	11,7	[Name of sub-vote]	
	11,8	[Name of sub-vote]	
	11,9	[Name of sub-vote]	
	11,10	[Name of sub-vote]	
	Vote 12	[NAME OF VOTE 12]	
	12,1	[Name of sub-vote]	
	12,2	[Name of sub-vote]	
	12,3	[Name of sub-vote]	
	12,4	[Name of sub-vote]	
	12,5	[Name of sub-vote]	
	12,6	[Name of sub-vote]	
	12,7	[Name of sub-vote]	
	12,8	[Name of sub-vote]	
	12,9	[Name of sub-vote]	
	12,10	[Name of sub-vote]	
	Vote 13	[NAME OF VOTE 13]	
	13,1	[Name of sub-vote]	
	13,2	[Name of sub-vote]	
	13,3	[Name of sub-vote]	
	13,4	[Name of sub-vote]	
	13,5	[Name of sub-vote]	
	13,6	[Name of sub-vote]	
	13,7	[Name of sub-vote]	
	13,8	[Name of sub-vote]	
	13,9	[Name of sub-vote]	
	13,10	[Name of sub-vote]	
	Vote 14	[NAME OF VOTE 14]	
	14,1	[Name of sub-vote]	
	14,2	[Name of sub-vote]	
	14,3	[Name of sub-vote]	
	14,4	[Name of sub-vote]	
	14,5	[Name of sub-vote]	
	14,6	[Name of sub-vote]	
	14,7	[Name of sub-vote]	
	14,8	[Name of sub-vote]	
	14,9	[Name of sub-vote]	
	14,10	[Name of sub-vote]	
	Vote 15	[NAME OF VOTE 15]	
	15,1	[Name of sub-vote]	

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	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

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City / Town JEFFREYS BAY

Postal Code 6330

Street address

Building Kouga Municipality

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City / Town JEFFREYS BAY

Postal Code 6330

General Contacts

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C. POLITICAL LEADERSHIP

Speaker:

ID Number 6,61124E+12

Title Mr

Name Brenton Williams

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Cell number 083 5496795

Fax number 086 529 7923

E-mail address paspeaker@kouga.gov.za

Secretary/PA to the Speaker:

ID Number 9,20706E+12

Title Ms

Name Noyise Khwahla

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Mayor/Executive Mayor:

ID Number 820209 5010 082

Title Mr

Name Chris Hattingh Bornman

Telephone number 042 200 2021

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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

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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:

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Name Charl du Plessis

Telephone number 042 200 2046

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Secretary/PA to the Municipal Manager:

ID Number 830923 0220 086

Title Mrs

Name Joezay Reed

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Cell number 067 106-2225

Fax number 086 521 4099

E-mail address jreed@kouga.gov.za

Chief Financial Officer

ID Number 8202175222086

Secretary/PA to the Chief Financial Officer

ID Number 6812270093083

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

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										
Financial Performance										
Property rates	210 205	224 326	259 514	281 488	281 488	281 488	242 091	297 076	313 303	330 535
Service charges	469 219	470 854	547 619	621 867	602 433	602 433	477 655	664 354	745 068	836 841
Investment revenue	4 192	3 225	6 824	4 598	11 674	11 674	12 214	13 998	12 809	13 385
Transfer and subsidies - Operational	166 982	153 901	177 339	190 883	197 730	197 730	193 136	202 153	211 994	223 454
Other own revenue	36 543	98 954	193 879	60 121	220 413	220 413	75 490	215 040	229 107	244 120
Total Revenue (excluding capital transfers and contributions)	887 140	951 260	1 185 175	1 158 957	1 313 738	1 313 738	1 000 587	1 392 621	1 512 282	1 648 335
Employee costs	335 334	343 042	364 306	447 813	442 256	442 256	317 361	471 743	502 140	528 366
Remuneration of councillors	12 780	13 395	13 700	15 140	15 140	15 140	12 567	15 594	16 345	17 163
Depreciation and amortisation	89 713	98 211	124 787	109 663	109 663	109 663	91 387	117 798	123 884	129 229
Interest	3 422	4 587	8 059	2 090	5 750	5 750	4 623	17 404	17 757	11 519
Inventory consumed and bulk purchases	325 733	388 268	382 970	458 626	455 656	455 656	372 350	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	408 201	408 201	150 531	387 617	393 798	411 479
Total Expenditure	988 089	1 082 483	1 267 965	1 268 316	1 437 791	1 437 791	949 219	1 505 474	1 631 362	1 755 199
Surplus/(Deficit)	(100 948)	(131 223)	(82 789)	(109 359)	(124 053)	(124 053)	51 368	(112 853)	(119 080)	(106 864)
Transfers and subsidies - capital (monetary allocations)	46 787	74 143	102 222	75 561	94 639	94 639	54 507	133 816	52 158	57 374
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
	(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	105 874	20 963	(66 923)	(49 490)
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	105 874	20 963	(66 923)	(49 490)
Capital expenditure & funds sources										
Capital expenditure	49 635	131 505	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890
Transfers recognised - capital	(5 692)	25 319	64 491	65 883	88 515	88 515	47 989	116 362	45 354	49 890
Borrowing	-	-	8 786	-	-	-	-	34 000	-	-
Internally generated funds	(49 917)	105 860	40 688	13 460	41 646	41 646	7 610	-	-	-
Total sources of capital funds	(55 609)	131 179	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890
Financial position										
Total current assets	292 547	255 718	352 526	154 622	213 862	213 862	-	213 837	218 854	256 020
Total non current assets	2 334 038	2 317 884	2 305 137	2 302 442	2 337 384	2 337 384	-	2 369 948	2 291 418	2 212 080
Total current liabilities	245 872	258 284	340 668	154 259	223 929	223 929	-	225 392	213 601	202 708
Total non current liabilities	175 959	233 861	241 472	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	2 071 563	2 071 563	60 817	2 087 440	2 020 517	1 971 028
Cash flows										
Net cash from (used) operating	1 629 225	1 873 976	1 685 644	86 487	81 059	81 059	-	138 815	73 935	98 389
Net cash from (used) investing	3 137	(52 882)	(73 924)	(79 343)	(130 161)	(130 161)	-	(116 362)	(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)
Cash/cash equivalents at the year end	1 776 093	1 877 136	1 644 957	5 596	43 665	43 665	-	43 640	48 657	85 823
Cash backing/surplus reconciliation										
Cash and investments available	52 678	27 851	104 935	5 596	43 665	43 665	-	43 640	48 657	85 823
Application of cash and investments	77 273	80 424	142 097	(9 200)	31 211	31 211	-	21 278	21 718	22 159
Balance - surplus (shortfall)	(24 595)	(52 573)	(37 162)	14 795	12 454	12 454	-	22 362	26 939	63 664
Asset management										
Asset register summary (WDV)	2 334 038	2 317 884	2 305 137	2 302 442	2 337 384	2 337 384		2 369 948	2 291 418	2 212 080
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	97 863	97 863		97 563	14 045	22 990
Repairs and Maintenance	68 513	46 751	47 672	60 689	57 730	57 730		218 381	233 320	245 952
Free services										
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		7 249	7 647	8 068
Households below minimum service level										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

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

Functional Classification Description	Ref	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									
Revenue - Functional										
<i>Governance and administration</i>		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
Finance and administration		315 579	333 368	570 368	422 533	557 890	557 890	590 608	621 465	655 347
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		12 619	28 684	22 893	16 716	53 386	53 386	87 286	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
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	—	36 168	36 168	68 969	—	—
Health		2 863	2 979	3 230	2 563	2 378	2 378	2 496	2 613	2 733
<i>Economic and environmental services</i>		15 708	17 119	30 867	37 432	50 609	50 609	56 136	47 066	50 111
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	13 180	13 180	19 972	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>Trading services</i>		589 095	645 723	660 805	757 731	746 356	746 356	792 266	876 535	979 909
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>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	933 927	1 025 402	1 287 398	1 234 518	1 408 377	1 408 377	1 526 437	1 564 439	1 705 709
Expenditure - Functional										
<i>Governance and administration</i>		222 313	88 487	384 164	306 226	323 670	323 670	361 622	369 436	377 649
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	263 099	263 099	300 430	305 578	311 781
Internal audit		2	20	73	251	460	460	523	398	449
<i>Community and public safety</i>		93 963	96 183	98 259	121 818	120 186	120 186	140 104	145 522	151 964
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	7 606	7 606	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>Economic and environmental services</i>		141 070	121 347	121 915	158 670	302 786	302 786	287 839	306 635	325 294
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	254 742	254 742	246 274	266 817	283 816
Environmental protection		3 395	2 568	11 434	8 556	12 074	12 074	10 109	10 098	10 254
<i>Trading services</i>		529 617	772 743	657 391	674 375	683 139	683 139	715 909	809 769	900 291
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	64 371	64 371	63 864	65 121	67 774
<i>Other</i>	4	1 125	3 725	6 236	7 227	8 010	8 010	—	—	—
Total Expenditure - Functional	3	988 089	1 082 483	1 267 965	1 268 316	1 437 791	1 437 791	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) for the year		(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	20 963	(66 923)	(49 490)

References

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

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

Functional Classification Description	Ref	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									
Revenue - Functional										
Municipal governance and administration		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		-	-	-	-	-	-	-	-	-
Community and public safety		12 619	28 684	22 893	16 716	53 386	53 386	87 286	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		-	-	-	-	-	-	-	-	-

Functional Classification Description R thousand	Ref 1	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
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
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	-	36 168	36 168	68 969	-	-
Housing		-	14 499	5 849	-	36 168	36 168	68 969	-	-
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		-	-	-	-	-	-	-	-	-
Economic and environmental services		15 708	17 119	30 867	37 432	50 609	50 609	56 136	47 066	50 111
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, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-

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									
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		6 011	6 706	4 666	6 215	7 947	7 947	8 424	8 929	9 465
Provincial Planning		1 579	1 671	1 795	1 868	1 743	1 743	1 828	1 910	2 064
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Public Transport		6 952	7 341	7 002	6 910	13 180	13 180	19 972	8 631	9 192
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		5 898	5 898	5 798	4 452	7 609	7 609	8 104	8 631	9 192
Taxi Ranks		1 054	1 443	1 204	2 458	5 571	5 571	11 868	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		1 167	1 402	17 404	22 439	27 739	27 739	25 912	27 596	29 390
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		-	-	-	-	-	-	-	-	-
Trading services		589 095	645 723	660 805	757 731	746 356	746 356	792 266	876 535	979 909
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		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-

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									
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	933 927	1 025 402	1 287 398	1 234 518	1 408 377	1 408 377	1 526 437	1 564 439	1 705 709
Expenditure - Functional										
Municipal governance and administration		222 313	88 487	384 164	306 226	323 670	323 670	361 622	369 436	377 649
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	263 099	263 099	300 430	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	118 225	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	43 303	43 303	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
Community and public safety		93 963	96 183	98 259	121 818	120 186	120 186	140 104	145 522	151 964
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		-	-	-	-	-	-	-	-	-

Functional Classification 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
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		-	-	-	-	-	-	-	-	-
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	3 824	3 824	5 558	5 723	5 898
Sports Grounds and Stadiums		7 333	6 479	6 152	7 290	7 662	7 662	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	7 606	7 606	9 703	9 753	10 088
Housing		6 238	5 149	5 390	7 037	7 606	7 606	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		-	-	-	-	-	-	-	-	-
Economic and environmental services		141 070	121 347	121 915	158 670	302 786	302 786	287 839	306 635	325 294
Planning and development		34 140	36 832	24 223	31 432	35 970	35 970	31 456	29 720	31 225
Billboards		-	-	-	-	-	-	-	-	-

Functional Classification Description R thousand	Ref 1	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
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	254 742	254 742	246 274	266 817	283 816
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		10 705	10 604	11 897	13 288	134 390	134 390	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	12 074	12 074	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	12 066	12 066	10 085	10 074	10 230
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		529 617	772 743	657 391	674 375	683 139	683 139	715 909	809 769	900 291
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	64 371	64 371	63 864	65 121	67 774
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		62 622	126 593	75 708	61 449	64 371	64 371	63 864	65 121	67 774
Solid Waste Removal		-	199	20	-	-	-	-	-	-

Functional Classification 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
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		1 125	3 725	6 236	7 227	8 010	8 010	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		1 125	3 725	6 236	7 227	8 010	8 010	-	-	-
Total Expenditure - Functional	3	988 089	1 082 483	1 267 965	1 268 316	1 437 791	1 437 791	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) for the year		(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	20 963	(66 923)	(49 490)

References

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

EC108 Kouga - Table 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 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		2 855	2 180	12 278	1 194	789	–	1 115	1 143	1 172
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		116 803	97 520	163 167	410 736	422 753	–	446 890	468 447	492 425
Vote 4 - COMMUNITY SERVICES		96 379	105 149	225 297	127 808	263 317	–	276 782	294 491	313 345
Vote 5 - CIVIL AND WATER SERVICES		207 411	228 410	297 814	280 192	306 719	–	314 671	315 141	339 078
Vote 6 - ELECTRO/MECHANICAL SERVICES		293 708	342 459	313 433	408 372	370 684	–	409 586	476 288	550 224
Vote 7 - PLANNING AND DEVELOPMENT		4 586	20 372	11 828	6 215	44 115	–	77 392	8 929	9 465
Total Revenue by Vote	2	721 743	796 090	1 023 818	1 234 518	1 408 377	–	1 526 437	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	70 802	68 421	–	31 456	32 681	34 019
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		109 181	112 034	106 466	62 930	62 232	–	128 955	131 727	136 388
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		55 652	(117 732)	109 921	115 941	133 019	–	141 869	143 474	143 136
Vote 4 - COMMUNITY SERVICES		195 668	260 707	231 846	240 505	369 557	–	386 594	410 377	430 778
Vote 5 - CIVIL AND WATER SERVICES		276 604	371 509	328 595	315 072	334 137	–	316 288	334 913	353 575
Vote 6 - ELECTRO/MECHANICAL SERVICES		295 385	364 733	345 356	424 020	427 457	–	466 160	546 114	623 674
Vote 7 - PLANNING AND DEVELOPMENT		19 680	18 994	22 885	38 427	42 967	–	34 152	32 074	33 629
Total Expenditure by Vote	2	970 029	1 031 414	1 170 341	1 267 696	1 437 791	–	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) for the year	2	(248 286)	(235 324)	(146 523)	(33 178)	(29 414)	–	20 963	(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										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.2 - Performance Management		-	-	-	-	-	-	-	-	-
1.3 - Integrated Development		-	-	-	-	-	-	-	-	-
1.4 - Risk and Internal Audit		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		2 855	2 180	12 278	1 194	789	-	1 115	1 143	1 172
2.1 - Deputy Municipal Manager		59	9	97	106	135		142	148	155
2.2 - Executive Council		0	-	(104)	435	-		-	-	-
2.3 - Administrative Office Of The Executive Mayor / Speaker		867	354	2 471	654	654		-	-	-
2.4 - Administration and Auxiliary Services		1 423	1 162	9 127	-	-		473	495	517
2.5 - Communications		-	-	-	-	-		-	-	-
2.6 - Human Resources Management		506	654	686	-	-		500	500	500
2.7 - Information Communication Technology (Ict)		-	-	-	-	-		-	-	-
2.8 - Legal Services		-	-	-	-	-		-	-	-
2.9 - Strategic Projects		-	-	-	-	-		-	-	-
		-	-	-	-	-		-	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		116 803	97 520	163 167	410 736	422 753	-	446 890	468 447	492 425
3.1 - Chief Financial Officer		107 839	86 713	148 613	113 737	111 415		118 695	124 368	129 497
3.2 - Assets; Funding And Investments Management		1 500	1 728	1 034	288 195	293 654		1 000	1 000	1 000
3.3 - Budget And Treasury		4 207	5 766	10 897	6 318	13 394		15 721	14 595	15 387
3.4 - Expenditure		469	415	351	414	298		313	327	342
3.5 - Revenue		2 788	2 767	2 272	1 073	2 992		311 161	328 157	346 199
3.6 - Supply Chain Management		0	131	-	-	-		-	-	-
3.7 - Economic Development And Tourism		-	-	-	1 000	1 000		-	-	-
		-	-	-	-	-		-	-	-
		-	-	-	-	-		-	-	-
		-	-	-	-	-		-	-	-
		-	-	-	-	-		-	-	-
Vote 4 - COMMUNITY SERVICES		96 379	105 149	225 297	127 808	263 317	-	276 782	294 491	313 345
4.1 - Director:Community Services		-	-	-	-	-		-	-	-
4.2 - Disaster Management And Fire Services		1 529	1 654	2 748	4 553	4 535		1 857	1 874	1 892

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										
4.3 - Parks And Community Amenities		9 394	10 953	11 067	–	–		16 201	17 121	18 100
4.4 - Safety And Security		8 964	11 594	138 291	2 563	2 378		150 847	160 652	171 094
4.5 - Waste And Environmental Management		76 493	80 948	73 191	15 683	143 244		107 878	114 844	122 259
		–	–	–	10 338	10 802		–	–	–
		–	–	–	94 671	102 358		–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		207 411	228 410	297 814	280 192	306 719	–	314 671	315 141	339 078
5.1 - Director:Civil and Water Services		–	–	–	1 868	1 743		–	–	–
5.2 - Management and Administration		–	–	–	3 313	6 023		–	–	–
5.3 - Roads and Stormwater		1 054	1 443	1 204				11 868	–	–
5.4 - Project Management Unit (Pmu)		1 579	1 671	1 795	113 711	116 065		1 828	1 910	2 064
5.5 - Sanitation		–	–	–	161 300	182 887		–	–	–
5.6 - Sewerage		96 238	106 057	99 252	–	–		123 062	130 371	139 404
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–		–	–	–
5.8 - Water		108 540	119 239	195 564	–	–		177 913	182 860	197 609
5.9 - Water Treatment Works (WTW)		–	–	–	–	–		–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–		–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		293 708	342 459	313 433	408 372	370 684	–	409 586	476 288	550 224
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		293 707	342 458	313 432	408 372	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		1	0	1				2	2	2
6.8 - Mechanical		–	–	–	–	–	–	–	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		4 586	20 372	11 828	6 215	44 115	–	77 392	8 929	9 465
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	36 168	–	–	–	–
7.3 - Human Settlement		–	14 499	5 849	6 215	7 947		68 969	–	–
7.4 - Land and Property Administration		–	–	–	–	–		–	–	–
7.5 - Town and Regional Planning		4 586	5 873	5 980	–	–		8 424	8 929	9 465
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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]		-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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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]		-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description 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]		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	721 743	796 090	1 023 818	1 234 518	1 408 377	-	1 526 437	1 564 439	1 705 709
Expenditure by Vote		1								
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		17 859	21 168	25 273	70 802	68 421	-	31 456	32 681	34 019
1.1 - Municipal Manager		14 267	16 871	20 465	30 961	29 715		25 026	26 027	27 080
1.2 - Performance Management		1 888	1 973	3 459	34 080	32 362		3 304	3 482	3 659
1.3 - Integrated Development		1 675	1 743	1 051	5 762	5 803		2 603	2 774	2 831
1.4 - Risk and Internal Audit		30	582	298	-	540		523	398	449
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		109 181	112 034	106 466	62 930	62 232	-	128 955	131 727	136 388
2.1 - Deputy Municipal Manager		1 551	1 527	315	2 067	501		383	384	385
2.2 - Executive Council		24 769	24 098	27 508	43 152	43 607		25 464	26 880	27 393
2.3 - Administrative Office Of The Executive Mayor / Speaker		4 213	2 655	2 529	17 711	18 125		2 368	2 449	2 533
2.4 - Administration and Auxiliary Services		51 981	41 793	43 709	-	-		47 486	46 471	49 881
2.5 - Communications		950	1 330	1 307	-	-		3 950	4 050	4 156

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										
2.6 - Human Resources Management		12 743	24 916	15 176	–	–		26 277	27 871	28 068
2.7 - Information Communication Technology (Ict)		9 534	11 594	12 341	–	–		20 983	21 327	21 425
2.8 - Legal Services		3 441	4 121	3 580	–	–		2 028	2 279	2 531
2.9 - Strategic Projects		–	–	–	–	–		16	17	18
		–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		55 652	(117 732)	109 921	115 941	133 019	–	141 869	143 474	143 136
3.1 - Chief Financial Officer		2 064	(31 907)	2 823	2 686	3 146		2 933	3 493	3 624
3.2 - Assets; Funding And Investments Management		9 612	25 259	6 225	23 835	36 679		12 217	9 689	10 187
3.3 - Budget And Treasury		11 010	12 426	24 405	12 772	16 335		28 888	29 419	23 754
3.4 - Expenditure		5 423	5 520	6 081	7 243	6 598		8 206	8 600	9 014
3.5 - Revenue		19 336	(140 631)	55 534	30 068	29 885		61 079	64 140	67 480
3.6 - Supply Chain Management		5 683	5 833	7 528	19 397	19 889		11 894	12 458	13 050
3.7 - Economic Development And Tourism		2 523	5 768	7 324	9 437	9 647		16 652	15 675	16 027
		–	–	–	3 776	3 778	–	–	–	–
		–	–	–	6 727	7 063	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		195 668	260 707	231 846	240 505	369 557	–	386 594	410 377	430 778
4.1 - Director:Community Services		3 824	2 323	2 429	2 843	2 840		2 887	2 991	3 101
4.2 - Disaster Management And Fire Services		24 243	25 687	27 269	12 066	12 113		35 504	37 254	39 101
4.3 - Parks And Community Amenities		56 687	57 772	58 222	1 600	2 199		86 931	90 172	94 067
4.4 - Safety And Security		41 686	43 450	49 625	7 824	7 832		179 332	196 398	207 772
4.5 - Waste And Environmental Management		69 228	131 475	94 302	83 123	207 974		81 940	83 562	86 737
		–	–	–	63 066	60 163		–	–	–
		–	–	–	69 983	76 437	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		276 604	371 509	328 595	315 072	334 137	–	316 288	334 913	353 575
5.1 - Director:Civil and Water Services		2 444	1 448	577	6 273	6 426		2 321	2 419	2 523
5.2 - Management and Administration		3 809	1 199	3 896	119 892	136 400		2 808	2 941	3 078
5.3 - Roads and Stormwater		92 829	71 343	74 361				109 571	114 743	122 144
5.4 - Project Management Unit (Pmu)		1 652	1 735	1 875	85 015	84 300		4 267	4 478	4 699
5.5 - Sanitation		2 726	2 729	3 460	103 892	107 011		4 614	4 685	4 755
5.6 - Sewerage		77 419	105 108	89 396	–	–		84 166	89 286	93 908
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–		–	–	–
5.8 - Water		95 724	187 946	155 030	–	–		108 533	116 353	122 458
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–

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										
5.10 - Water Services Authority (WSA)		-	-	-	-	-	-	8	9	9
Vote 6 - ELECTRO/MECHANICAL SERVICES		295 385	364 733	345 356	424 020	427 457	-	466 160	546 114	623 674
6.1 - Director:Electro/Mechanical Services		-	-	-	-	-	-	1 552	1 619	1 689
6.2 - Management and Administration		-	-	-	-	-	-	-	-	-
6.3 - Electrical:Kouga		291 126	359 480	333 777	424 020	427 457	-	453 172	532 698	609 696
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		4 260	5 253	11 579	-	-	-	11 335	11 797	12 289
6.8 - Mechanical		-	-	-	-	-	-	102	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 7 - PLANNING AND DEVELOPMENT		19 680	18 994	22 885	38 427	42 967	-	34 152	32 074	33 629
7.1 - Director:Planning and Development		1 821	2 001	1 182	2 107	769	-	1 995	2 084	2 178
7.2 - Building Control		-	-	-	7 037	7 606	-	475	497	520
7.3 - Human Settlement		6 238	5 149	5 390	29 283	34 591	-	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		10 986	10 363	14 565	-	-	-	19 446	17 289	18 321
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-

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 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	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 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-

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
Total Expenditure by Vote	2	970 029	1 031 414	1 170 341	1 267 696	1 437 791	–	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) for the year	2	(248 286)	(235 324)	(146 523)	(33 178)	(29 414)	–	20 963	(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
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	281 916	317 993	306 477	390 731	352 780	352 780	299 247	397 583	460 004	532 224
Service charges - Water	2	80 983	44 968	117 400	101 425	118 603	118 603	78 657	127 202	136 424	146 315
Service charges - Waste Water Management	2	52 346	53 366	61 797	63 314	64 268	64 268	50 832	68 446	72 895	77 633
Service charges - Waste Management	2	53 974	54 526	61 945	66 396	66 782	66 782	48 920	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	4 881	9 533	10 095	10 689
Agency services		–	2 560	2 678	1 000	4 276	4 276	3 300	4 554	4 850	5 166
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		8 281	12 104	20 845	18 595	30 145	30 145	24 690	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	12 214	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	2 877	3 187	3 385	3 595
Licence and permits		2 724	2 488	2 677	3 021	2 677	2 677	2 088	2 851	3 037	3 234
Operational Revenue		1 052	3 805	1 200	2 174	20 443	20 443	19 653	1 955	1 976	1 998
Non-Exchange Revenue											
Property rates	2	210 205	224 326	259 514	281 488	281 488	281 488	242 091	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	5 138	143 343	152 658	162 577
Licences or permits		8 914	7 105	7 195	10 668	11 053	11 053	7 566	11 772	12 537	13 352
Transfer and subsidies - Operational		166 982	153 901	177 339	190 883	197 730	197 730	193 136	202 153	211 994	223 454
Interest		1 700	1 775	3 729	3 244	5 223	5 223	5 298	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		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		887 140	951 260	1 185 175	1 158 957	1 313 738	1 313 738	1 000 587	1 392 621	1 512 282	1 648 335
Expenditure											
Employee related costs	2	335 334	343 042	364 306	447 813	442 256	442 256	317 361	471 743	502 140	528 366
Remuneration of councillors		12 780	13 395	13 700	15 140	15 140	15 140	12 567	15 594	16 345	17 163
Bulk purchases - electricity	2	254 058	295 222	291 888	364 280	354 710	354 710	292 421	386 299	462 520	535 135
Inventory consumed	8	71 675	93 046	91 082	94 345	100 946	100 946	79 929	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	91 387	117 798	123 884	129 229
Interest		3 422	4 587	8 059	2 090	5 750	5 750	4 623	17 404	17 757	11 519
Contracted services		95 785	75 039	87 336	104 476	130 075	130 075	77 189	125 772	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	5 601	9 359	10 227	11 197
Operational costs		91 018	89 476	76 926	93 964	90 752	90 752	67 741	94 240	93 291	95 326
Losses on disposal of Assets		2 047	10 267	1 345	–	–	–	–	–	–	–
Other Losses		(40)	34	425	–	–	–	–	–	–	–
Total Expenditure		988 089	1 082 483	1 267 965	1 268 316	1 437 791	1 437 791	949 219	1 505 474	1 631 362	1 755 199
Surplus/(Deficit)		(100 948)	(131 223)	(82 789)	(109 359)	(124 053)	(124 053)	51 368	(112 853)	(119 080)	(106 864)
Transfers and subsidies - capital (monetary allocations)	6	46 787	74 143	102 222	75 561	94 639	94 639	54 507	133 816	52 158	57 374
Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	105 874	20 963	(66 923)	(49 490)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	105 874	20 963	(66 923)	(49 490)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	105 874	20 963	(66 923)	(49 490)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(54 162)	(57 080)	19 433	(33 798)	(29 414)	(29 414)	105 874	20 963	(66 923)	(49 490)

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SA1
- Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
- Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
- Repairs & maintenance detailed in Table A9 and Table SA34c
- Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
- Equity method (Includes Joint Ventures)
- 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										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	140	12	10	48	48	42	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		(18 977)	4 119	2 688	750	2 664	2 664	2 012	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		19 781	18 165	228	700	1 422	1 422	413	–	–	–
Vote 4 - COMMUNITY SERVICES		11 685	34 181	17 374	1 362	4 199	4 199	2 067	1 391	1 391	1 391
Vote 5 - CIVIL AND WATER SERVICES		(18 533)	73 245	140 831	56 868	86 916	86 916	45 668	80 868	36 650	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		(1 200)	1 037	(47 280)	19 652	9 970	9 970	3 745	68 103	7 313	9 072
Vote 7 - PLANNING AND DEVELOPMENT		340	125	19	–	21 658	21 658	472	–	–	–
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		(6 903)	131 013	113 873	79 343	126 878	126 878	54 419	150 362	45 354	49 890
Single-year expenditure to be appropriated	2										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	23	–	55	55	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		18 841	(3 467)	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		(57 971)	2 032	56	–	15	15	–	–	–	–
Vote 4 - COMMUNITY SERVICES		33 453	22 600	–	–	1 800	1 800	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		54 705	7 176	14	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		6 824	(28 440)	–	–	1 413	1 413	1 181	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT		686	592	–	–	–	–	–	–	–	–
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		56 538	492	93	–	3 283	3 283	1 181	–	–	–
Total Capital Expenditure - Vote	3,7	49 635	131 505	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890
Capital Expenditure - Functional											
Governance and administration		(35 771)	21 446	11 436	760	4 960	4 960	2 842	34 000	–	–

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										
Executive and council		274	(1 224)	307	760	1 096	1 096	852	–	–	–
Finance and administration		(36 044)	22 670	11 106	–	3 808	3 808	1 990	34 000	–	–
Internal audit		–	–	23	–	55	55	–	–	–	–
Community and public safety		20 773	40 796	339	1 362	24 858	24 858	2 180	1 391	1 391	1 391
Community and social services		–	71	–	–	–	–	–	–	–	–
Sport and recreation		14 386	8 049	339	–	200	200	119	–	–	–
Public safety		6 338	32 676	–	1 362	3 000	3 000	1 590	1 391	1 391	1 391
Housing		340	–	–	–	21 658	21 658	472	–	–	–
Health		(290)	–	–	–	–	–	–	–	–	–
Economic and environmental services		79 056	(65 092)	13 080	6 497	16 451	16 451	13 179	9 670	27 500	13 845
Planning and development		(3 225)	(28 456)	(161)	3 157	9 127	9 127	6 427	500	7 500	5 135
Road transport		49 509	(36 891)	13 241	3 339	6 925	6 925	6 511	9 170	20 000	8 709
Environmental protection		32 772	255	–	–	400	400	242	–	–	–
Trading services		(16 582)	134 355	89 111	70 124	83 892	83 892	37 398	105 300	16 463	34 655
Energy sources		5 624	2 447	(47 280)	19 652	11 117	11 117	4 659	34 103	7 313	9 072
Water management		7 172	96 459	124 204	26 087	34 818	34 818	15 214	29 008	150	–
Waste water management		(29 114)	17 527	3 400	24 385	36 158	36 158	17 525	42 190	9 000	25 582
Waste management		(263)	17 921	8 786	–	1 800	1 800	–	–	–	–
Other		2 157	–	–	600	–	–	–	–	–	–
Total Capital Expenditure - Functional	3,7	49 635	131 505	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890
Funded by:											
National Government		(11 405)	(6 792)	64 491	64 521	63 857	63 857	45 928	54 997	43 963	48 499
Provincial Government		–	–	–	–	21 658	21 658	472	59 973	–	–
District Municipality		5 713	32 111	–	1 362	3 000	3 000	1 590	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)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	(5 692)	25 319	64 491	65 883	88 515	88 515	47 989	116 362	45 354	49 890
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	8 786	–	–	–	–	34 000	–	–
Internally generated funds		(49 917)	105 860	40 688	13 460	41 646	41 646	7 610	–	–	–
Total Capital Funding	7	(55 609)	131 179	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890

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)

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		
	1	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											

- 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

[illegible]

[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 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]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

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

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										
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		56 538	492	93	-	3 283	3 283	1 181	-	-	-
Total Capital Expenditure		49 635	131 505	113 966	79 343	130 161	130 161	55 599	150 362	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	43 665	43 665		43 640	48 657	85 823
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	45 445	45 445		45 445	45 445	45 445
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	213 862	213 862	—	213 837	218 854	256 020
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	2 074 173	2 074 173	—	2 106 737	2 028 207	1 948 869
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	2 337 384	2 337 384	—	2 369 948	2 291 418	2 212 080
TOTAL ASSETS		2 626 584	2 573 602	2 657 663	2 457 064	2 551 246	2 551 246	—	2 583 785	2 510 272	2 468 099
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	—	10 373	10 373		—	—	—
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	223 929	223 929	—	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	89 346	123 003	125 237	126 686	137 116	137 116	—	140 468	143 821	147 173
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		86 613	88 913	92 032	119 711	107 431	107 431		119 151	132 332	147 190
Total non current liabilities		175 959	233 861	241 472	255 035	255 754	255 754	—	270 953	276 153	294 364
TOTAL LIABILITIES		421 830	492 145	582 139	409 293	479 683	479 683	—	496 345	489 755	497 072
NET ASSETS		2 204 754	2 081 457	2 075 524	2 047 771	2 071 563	2 071 563	—	2 087 440	2 020 517	1 971 028
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2 258 916	2 067 945	2 087 378	2 047 771	2 071 563	2 071 563	60 817	2 087 440	2 020 517	1 971 028
Reserves and funds	9	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	2 258 916	2 067 945	2 087 378	2 047 771	2 071 563	2 071 563	60 817	2 087 440	2 020 517	1 971 028

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	105 467	105 467		93 666	79 750	82 541
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	79 276	79 276		123 443	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)	(1 238 638)	(1 238 638)		(1 327 265)	(1 423 447)	(1 546 615)
Interest		–	–	–	–	(6 612)	(6 612)	–	(16 159)	(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	81 059	81 059	–	138 815	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)	(130 161)	(130 161)		(116 362)	(45 354)	(49 890)
NET CASH FROM/(USED) INVESTING ACTIVITIES		3 137	(52 882)	(73 924)	(79 343)	(130 161)	(130 161)	–	(116 362)	(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)	(61 270)	(61 270)	–	(25)	5 016	37 166
Cash/cash equivalents at the year begin:	2	141 033	53 394	27 851	8 542	104 935	104 935		43 665	43 640	48 657
Cash/cash equivalents at the year end:	2	1 776 093	1 877 136	1 644 957	5 596	43 665	43 665	–	43 640	48 657	85 823

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	43 665	43 665	–	43 640	48 657	85 823
Other current investments > 90 days		(1 723 415)	(1 849 286)	(1 540 022)	–	–	–	–	–	0	0
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		52 678	27 851	104 935	5 596	43 665	43 665	–	43 640	48 657	85 823
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cor		6 199	(11 750)	30 756	–	10 373	10 373	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	41 093	52 206	45 429	(50 443)	(45 445)	(45 445)	–	(45 445)	(45 445)	(45 445)
Other working capital requirements	3	65 429	91 042	119 843	(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:		77 273	80 424	142 097	(9 200)	31 211	31 211	–	21 278	21 718	22 159
Surplus(shortfall)		(24 595)	(52 573)	(37 162)	14 795	12 454	12 454	–	22 362	26 939	63 664

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		23 456	14 537	6 398	27 116	28 764	28 764	-	29 109	28 746	28 812
Creditors due		88 885	105 579	126 241	77 412	124 163	124 163	-	124 413	124 413	124 413
Total		(65 429)	(91 042)	(119 843)	(50 296)	(95 399)	(95 399)	-	(95 304)	(95 667)	(95 601)

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		97,8%	95,2%	35,9%	110,1%	99,1%	99,1%	0,0%	100,3%	99,1%	99,3%

Long term investments committed											
<i>Balance (Insert description; eg sinking fund)</i>											
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		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

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		
		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										
CAPITAL EXPENDITURE										
Total New Assets	1	36 067	158 514	144 151	26 118	32 298	32 298	52 798	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	-	10 625	10 625	11 975	50	-
Sanitation Infrastructure		8 128	16 551	164	304	415	415	1 527	2 055	5 000
Solid Waste Infrastructure		32 772	282	23	-	80	80	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		23	47	-	-	-	-	-	-	-
Infrastructure		43 613	119 172	121 939	23 296	21 761	21 761	17 407	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		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	(37 339)	1 391	131	-	5 084	5 084	250	100	-
Roads Infrastructure		(38 320)	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	769	-	-	5 000	5 000	-	-	-
Water Supply Infrastructure		8	275	131	-	84	84	250	100	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	346	-	-	-	-	-	-	-
Infrastructure		(38 311)	1 391	131	-	5 084	5 084	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		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	50 906	(28 400)	(30 316)	53 225	92 779	92 779	97 313	13 945	22 990
Roads Infrastructure		87 829	(41 343)	13 241	-	2 752	2 752	8 596	-	-
Storm water Infrastructure		-	-	-	-	10	10	424	-	-
Electrical Infrastructure		1 915	(5 093)	(46 762)	-	1 371	1 371	30 348	-	-
Water Supply Infrastructure		383	-	-	26 087	45 766	45 766	16 783	-	-
Sanitation Infrastructure		(38 455)	15 120	3 204	24 080	35 662	35 662	40 663	6 945	20 582
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

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											
Information and Communication Infrastructure	4	4 832	-	-	-	-	-	-	-	-	
Infrastructure		56 504	(31 316)	(30 316)	50 167	85 563	85 563	96 813	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		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
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	130 161	130 161	150 362	45 354	49 890
Roads Infrastructure			49 509	(41 343)	13 241	3 339	8 691	8 691	8 746	20 000	8 709
Storm water Infrastructure			-	-	-	-	10	10	424	-	-
Electrical Infrastructure			3 753	1 807	(49 068)	19 652	11 073	11 073	34 103	7 313	9 072
Water Supply Infrastructure			1 243	96 437	124 190	26 087	56 475	56 475	29 008	150	-
Sanitation Infrastructure			(30 327)	31 671	3 368	24 385	36 077	36 077	42 190	9 000	25 582
Solid Waste Infrastructure			32 772	282	23	-	80	80	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			4 856	393	-	-	-	-	-	-	-
Infrastructure			61 805	89 246	91 754	73 463	112 408	112 408	114 470	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	130 161	130 161	150 362	45 354	49 890	
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 334 038	2 317 884	2 305 137	2 302 442	2 337 384	2 337 384	2 369 948	2 291 418	2 212 080	
Roads Infrastructure		699 028	532 884	542 725	556 676	551 360	551 360	518 821	565 208	529 074	
Storm water Infrastructure		58 177	34 309	32 330	8 914	29 734	29 734	28 084	25 596	23 532	
Electrical Infrastructure		184 025	176 187	169 837	204 212	175 298	175 298	209 400	181 366	190 438	
Water Supply Infrastructure		246 333	338 190	369 650	359 616	493 163	493 163	503 821	468 012	452 029	
Sanitation Infrastructure		386 198	447 377	448 963	517 807	484 838	484 838	495 636	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	1 719 379	1 719 379	1 740 748	1 683 705	1 627 786	
Community Assets		15 366	35 876	42 314	52 093	56 844	56 844	59 161	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	32 094	32 094	30 780	29 466	28 152	
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)	

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
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	2 337 384	2 337 384	2 369 948	2 291 418	2 212 080
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	57 730	57 730	218 381	233 320	245 952
Roads Infrastructure		32 760	11 132	12 861	14 206	7 144	7 144	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
Sanitation Infrastructure		2 567	2 518	4 559	8 969	12 720	12 720	38 483	40 225	42 041
Solid Waste Infrastructure		65	–	–	–	–	–	–	–	–
Rail Infrastructure		194	696	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		46	164	–	–	–	–	–	–	–
Infrastructure		54 281	30 721	31 666	42 518	37 735	37 735	145 976	158 481	168 077
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
Community Assets		3 349	3 140	3 228	3 043	4 356	4 356	41 564	43 139	45 065
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		2 547	3 063	3 712	3 545	3 982	3 982	4 187	4 201	4 215
Housing		–	–	–	–	–	–	–	–	–
Other Assets		2 547	3 063	3 712	3 545	3 982	3 982	4 187	4 201	4 215
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		391	666	594	727	721	721	694	699	710
Transport Assets		7 946	9 161	8 472	10 856	10 936	10 936	25 960	26 800	27 885
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		158 226	144 961	172 459	170 352	167 393	167 393	336 179	357 204	375 181
Renewal and upgrading of Existing Assets as % of total capex		27,3%	-20,5%	-26,5%	67,1%	75,2%	75,2%	64,9%	31,0%	46,1%
Renewal and upgrading of Existing Assets as % of deprecn		15,1%	-27,5%	-24,2%	48,5%	89,2%	89,2%	82,8%	11,3%	17,8%
R&M as a % of PPE & Investment Property		2,9%	2,0%	2,1%	2,6%	2,5%	2,5%	9,2%	10,2%	11,1%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		3,5%	0,9%	0,8%	4,9%	6,7%	6,7%	13,3%	10,8%	12,2%

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
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-

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
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Households receiving Free Basic Service</u>	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		-	-	-	-	-	-	-	-	-
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>	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
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		49 635	54 430	28 956	37 089	38 098	38 098	66 720	71 730	77 158
<u>Highest level of free service provided per household</u>										
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)		-	-	-	-	-	-	-	-	-
<u>Revenue cost of subsidised services provided (R'000)</u>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates 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	7 249	7 647	8 068
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-

Description	Ref	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		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		20 190	20 695	7 953	29 261	17 793	17 793	7 249	7 647	8 068

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

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

Description	Ref	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											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates	6										
Total Property Rates		230 395	245 022	267 467	310 749	299 281	299 281	234 242	304 325	320 950	338 603
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	(7 849)	7 249	7 647	8 068
Net Property Rates		210 205	224 326	259 514	281 488	281 488	281 488	242 091	297 076	313 303	330 535
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		286 402	323 302	311 965	395 687	357 735	357 735	302 275	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	3 029	5 585	6 461	7 476
Net Service charges - Electricity		281 916	317 993	306 477	390 731	352 780	352 780	299 247	397 583	460 004	532 224
Service charges - Water	6										
Total Service charges - Water		113 473	83 310	130 871	120 923	138 401	138 401	73 528	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
Net Service charges - Water		80 983	44 968	117 400	101 425	118 603	118 603	78 657	127 202	136 424	146 315
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		62 127	64 147	71 794	75 950	77 614	77 614	48 770	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
Net Service charges - Waste Water Management		52 346	53 366	61 797	63 314	64 268	64 268	50 832	68 446	72 895	77 633
Service charges - Waste Management	6										
Total refuse removal revenue		39 520	39 932	46 280	49 403	48 553	48 553	35 744	77 400	82 431	87 789
Total landfill revenue		17 332	14 594	15 665	16 993	18 229	18 229	13 175	19 414	20 675	22 019
less Revenue Foregone (in excess of one removal a week to indigent households)		—	—	—	—	—	—	—	—	—	—

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											
<i>less Cost of Free Basic Services (removed once a week to indigent households)</i>		2 879	–	–	–	–	–	–	25 691	27 361	29 139
Net Service charges - Waste Management		53 974	54 526	61 945	66 396	66 782	66 782	48 920	71 123	75 745	80 669
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	195 287	206 450	219 611	283 419	276 419	276 419	198 823	304 832	323 730	339 917
Pension and UIF Contributions		38 845	40 713	44 420	45 755	46 054	46 054	39 216	48 400	50 822	53 363
Medical Aid Contributions		16 850	16 688	17 777	18 641	18 841	18 841	15 764	19 971	20 970	22 018
Overtime		23 381	17 266	19 088	20 282	19 932	19 932	17 505	20 000	23 186	24 345
Performance Bonus		15 592	14 644	14 885	19 811	19 891	19 891	15 916	21 262	22 250	23 287
Motor Vehicle Allowance		10 343	10 762	10 898	13 428	13 778	13 778	9 590	14 287	15 001	15 751
Cellphone Allowance		10	102	30	66	66	66	25	70	73	77
Housing Allowances		900	782	722	1 234	1 234	1 234	611	1 308	1 374	1 442
Other benefits and allowances		8 923	7 892	9 078	9 063	9 066	9 066	8 076	9 610	10 090	10 595
Payments in lieu of leave		4 252	5 631	4 711	6 429	6 229	6 229	5 725	–	–	–
Long service awards		1 954	2 109	1 954	5 028	5 128	5 128	1 019	3 608	3 880	4 141
Post-retirement benefit obligations	4	16 397	14 053	14 662	17 205	17 205	17 205	1	19 753	21 689	23 902
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		2 602	5 950	6 470	7 453	8 413	8 413	5 090	8 642	9 074	9 528
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	335 334	343 042	364 306	447 813	442 256	442 256	317 361	471 743	502 140	528 366
<u>Less: Employees costs capitalised to PPE</u>		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	335 334	343 042	364 306	447 813	442 256	442 256	317 361	471 743	502 140	528 366
<u>Depreciation and amortisation</u>											
Depreciation of Property, Plant & Equipment		89 713	89 252	101 093	109 077	109 077	109 077	90 898	117 212	123 298	128 642
Lease amortisation		–	–	266	586	586	586	489	586	586	586
Capital asset impairment		–	8 958	23 428	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	89 713	98 211	124 787	109 663	109 663	109 663	91 387	117 798	123 884	129 229
<u>Bulk purchases - electricity</u>											
Electricity Bulk Purchases		254 058	295 222	291 888	364 280	354 710	354 710	292 421	386 299	462 520	535 135
Total bulk purchases	1	254 058	295 222	291 888	364 280	354 710	354 710	292 421	386 299	462 520	535 135
<u>Transfers and grants</u>											
Cash transfers and grants		761	458	384	600	800	800	300	400	400	400
Non-cash transfers and grants		–	–	325	324	324	324	100	–	–	–
Total transfers and grants	1	761	458	709	924	1 124	1 124	400	400	400	400
<u>Contracted services</u>											

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											
<i>Outsourced Services</i>		28 832	33 798	33 330	32 131			28 154	38 288	32 083	32 324
<i>Consultants and Professional Services</i>		8 534	9 385	20 693	31 152			15 965	35 400	29 280	29 630
<i>Contractors</i>		58 420	31 856	33 314	41 193	130 075	130 075	33 070	52 085	52 644	54 123
sub-total	1	95 785	75 039	87 336	104 476	130 075	130 075	77 189	125 772	114 007	116 078
Operational Costs											
<i>Collection costs</i>		5 533	5 243	4 948	5 340	3 780	3 780	2 789	3 400	3 701	4 005
<i>Contributions to 'other' provisions</i>		413	476	(778)	523	523	523	95	561	561	561
<i>Audit fees</i>		4 320	4 394	3 995	4 500	4 500	4 500	4 526	4 500	4 500	4 500
<i>Other Operational Costs</i>	3										
<i>Operating Leases</i>		6 551	5 789	6 814	7 092	7 842	7 842	6 368	8 032	4 256	4 447
<i>Operational Cost</i>		74 201	73 573	61 947	76 509	74 096	74 096	53 963	77 747	80 273	81 813
<i>Statutory Payments other than Income Taxes</i>		–	–	–	–	–	–	–	–	–	–
<i>Discontinued Operations</i>		–	–	–	–	10	10	–	–	–	–
Total Operational Costs	1	91 018	89 476	76 926	93 964	90 752	90 752	67 741	94 240	93 291	95 326

Repairs and Maintenance by Expenditure Item	8										
<i>Employee related costs</i>		–	–	–	–	–	–	–	151 092	164 350	172 568
<i>Inventory Consumed (Project Maintenance)</i>		9 540	13 136	14 807	17 926	22 294	22 294	18 507	25 318	26 402	29 289
<i>Contracted Services</i>		51 465	27 674	30 921	38 455	29 965	29 965	17 913	37 796	38 352	39 828
<i>Other Expenditure</i>		7 508	5 940	1 944	4 308	5 481	5 481	3 782	4 175	4 216	4 268
Total Repairs and Maintenance Expenditure	9	68 513	46 751	47 672	60 689	57 740	57 740	40 202	218 381	233 320	245 952

Inventory Consumed											
<i>Inventory Consumed - Water</i>		45 604	59 211	40 360	39 548	39 548	39 548	–	41 931	45 491	48 789
<i>Inventory Consumed - Other</i>		10 587	12 130	15 869	28 671	35 472	35 472	–	40 417	41 547	44 403
Total Inventory Consumed & Other Material		56 191	71 341	56 228	68 219	75 020	75 020	–	82 348	87 038	93 192

check	68 513	46 751	47 672	60 689	57 740	57 740		218 381	233 320	245 952
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References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

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											

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 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	Vote 6 - ELECTRO/MECHANIC AL 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]	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	397 583	-	-	-	-	-	-	-	-	-	397 583
Service charges - Water		-	-	-	-	127 202	-	-	-	-	-	-	-	-	-	-	127 202
Service charges - Waste Water Management		-	-	-	-	68 446	-	-	-	-	-	-	-	-	-	-	68 446
Service charges - Waste Management		-	-	-	71 123	-	-	-	-	-	-	-	-	-	-	-	71 123
Sale of Goods and Rendering of Services		-	-	975	674	-	2	7 882	-	-	-	-	-	-	-	-	9 533
Agency services		-	-	-	4 554	-	-	-	-	-	-	-	-	-	-	-	4 554
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	350	8 560	21 210	2 214	-	-	-	-	-	-	-	-	-	32 335
Interest earned from Current and Non Current Assets		-	-	13 998	-	-	-	-	-	-	-	-	-	-	-	-	13 998
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	473	-	2 713	-	-	-	-	-	-	-	-	-	-	-	3 187
Licence and permits		-	-	-	2 851	-	-	-	-	-	-	-	-	-	-	-	2 851
Operational Revenue		-	642	1 313	-	-	-	-	-	-	-	-	-	-	-	-	1 955
Non-Exchange Revenue																	
Property rates		-	-	297 076	-	-	-	-	-	-	-	-	-	-	-	-	297 076
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	142 801	-	-	542	-	-	-	-	-	-	-	-	143 343
Licences or permits		-	-	-	11 772	-	-	-	-	-	-	-	-	-	-	-	11 772
Transfer and subsidies - Operational		-	-	127 667	30 134	38 768	5 585	-	-	-	-	-	-	-	-	-	202 153
Interest		-	-	5 510	-	-	-	-	-	-	-	-	-	-	-	-	5 510
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	1 115	446 890	275 182	255 626	405 383	8 424	-	-	-	-	-	-	-	-	1 392 621
Expenditure																	
Employee related costs		23 620	61 587	62 741	176 803	95 969	27 936	23 085	-	-	-	-	-	-	-	-	471 743
Remuneration of councillors		-	15 594	-	-	-	-	-	-	-	-	-	-	-	-	-	15 594
Bulk purchases - electricity		-	-	-	-	-	386 299	-	-	-	-	-	-	-	-	-	386 299
Inventory consumed		129	3 433	1 529	18 759	75 405	9 122	242	-	-	-	-	-	-	-	-	108 619
Debt impairment		-	-	11 952	126 186	8 580	11 528	-	-	-	-	-	-	-	-	-	158 246
Depreciation and amortisation		59	3 375	761	7 321	94 519	10 985	777	-	-	-	-	-	-	-	-	117 798
Interest		-	-	17 404	-	-	-	-	-	-	-	-	-	-	-	-	17 404
Contracted services		1 820	7 931	31 790	36 648	26 845	12 747	7 992	-	-	-	-	-	-	-	-	125 772
Transfers and subsidies		-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	400
Irrecoverable debts written off		-	-	3 177	837	2 281	3 064	-	-	-	-	-	-	-	-	-	9 359
Operational costs		5 828	37 034	12 114	20 040	12 690	4 479	2 056	-	-	-	-	-	-	-	-	94 240
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		31 456	128 955	141 869	386 594	316 288	466 160	34 152	-	-	-	-	-	-	-	-	1 505 474
Surplus/(Deficit)		(31 456)	(127 840)	305 022	(111 411)	(60 662)	(60 777)	(25 728)	-	-	-	-	-	-	-	-	(112 853)
Transfers and subsidies - capital (monetary allocations)		-	-	-	1 600	59 044	4 203	68 969	-	-	-	-	-	-	-	-	133 816
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax		(31 456)	(127 840)	305 022	(109 811)	(1 618)	(56 574)	43 241	-	-	-	-	-	-	-	-	20 963

References
1. Departmental columns to be based on municipal organisation structure

EC108 Kouga - Supporting Table SA3 Supporting 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
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
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
Gross: Trade and other receivables from exchange transactions		233 692	291 758	383 124	323 878	431 267	431 267	-	464 792	468 707	473 134
Less: Impairment for debt		(167 333)	(229 961)	(309 251)	(268 640)	(354 237)	(354 237)	-	(387 762)	(391 677)	(396 104)
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)
Total net Trade and other receivables from Exchange Trx		66 360	61 798	73 873	55 239	77 030	77 030	-	77 030	77 030	77 030
Receivables from non-exchange transactions											
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)
Net Property rates		22 519	11 131	1 545	19 750	12 676	12 676	-	12 676	12 676	12 676
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)		(348 565)	(363 311)	(372 268)
Net other receivables from non-exchange transactions		1 474	4 145	16 267	4 869	16 339	16 339	-	16 339	16 339	16 339
Total net Receivables from non-exchange transactions		23 992	15 276	17 812	24 619	29 014	29 014	-	29 014	29 014	29 014
Inventory											
Water											
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		-	-	-	-	-	-		-	-	-
Authorised Consumption	6	(45 604)	(59 211)	(40 360)	(39 548)	(39 548)	(39 548)	-	(41 931)	(45 491)	(48 789)
Billed Authorised Consumption		(45 604)	(59 211)	(40 360)	(39 548)	(39 548)	(39 548)	-	(41 931)	(45 491)	(48 789)
Billed Metered Consumption		(45 604)	(59 211)	(40 360)	(39 548)	(39 548)	(39 548)	-	(41 931)	(45 491)	(48 789)
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)
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
Unbilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		765	799	1 193	1 193	1 193	1 193	1 193	1 194	1 194	1 194
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		-	-	-	(225)	(225)	(225)	(225)	(225)	(225)	(225)
Acquisitions		-	-	-	3 645	3 400	3 400		4 353	5 061	4 404
Issues	7	-	-	(225)	(3 645)	(3 400)	(3 400)		(4 353)	(5 061)	(4 404)
Adjustments	8	-	-	0	-	-	-	-	-	-	-
Write-offs	9	-	-	(0)	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-

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											
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions	7	-	-	-	-	-	-	-	-	-	-
Issues	8	-	-	-	-	-	-	-	-	-	-
Adjustments	9	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		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	31 821	31 821	36 064	36 064	36 486	39 999
Issues	8	(10 587)	(12 130)	(15 643)	(25 026)	(32 071)	(32 071)	(36 064)	(36 064)	(36 486)	(39 999)
Adjustments	9	119	1	(4)	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		11 806	16 251	17 630	17 630	17 380	17 380	17 630	17 630	17 630	17 630
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		12 570	17 050	18 598	18 598	18 348	18 348	18 598	18 598	18 598	18 598
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	2 921 828	2 975 796	3 058 857	3 182 580	3 210 501	3 210 501	3 361 404	3 361 404	3 406 758	3 456 649
Leases recognised as PPE		5 075	2 039	1 940	5 075	(146)	(146)	(146)	(146)	(146)	(146)
Less: Accumulated depreciation		(836 712)	(923 430)	(1 018 871)	(1 148 231)	(1 136 182)	(1 136 182)	(1 254 521)	(1 254 521)	(1 378 405)	(1 507 634)
Total Property, plant and equipment (PPE)	2	2 090 191	2 054 406	2 041 926	2 039 424	2 074 173	2 074 173	-	2 106 737	2 028 207	1 948 869
LIABILITIES											
Current liabilities - Financial liabilities											
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	23 564	11 333	-
Total Current liabilities - Financial liabilities		6 747	10 508	11 342	9 484	12 169	12 169	-	23 564	11 333	-
Trade and other payables											
Trade and other payables from exchange transactions		88 885	105 579	126 241	77 412	124 163	124 163	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	-	10 373	10 373	-	-	-	-
Trade payables from Non-exchange transactions: Other		751	0	-	-	-	-	-	-	-	-
VAT		87 069	79 199	89 337	-	(0)	(0)	(0)	(0)	(0)	(0)
Total Trade and other payables	2	182 904	173 029	246 334	77 412	134 536	134 536	-	124 413	124 413	124 413
Non current liabilities - Financial liabilities											
Borrowing	4	0	21 944	24 202	8 637	11 207	11 207	11 333	11 333	-	-
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		0	21 944	24 202	8 637	11 207	11 207	-	11 333	-	-
Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Provisions											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		74 162	106 420	110 631	106 420	118 827	118 827	122 180	122 180	125 532	128 885
Other		15 184	16 583	14 606	20 266	18 289	18 289	18 289	18 289	18 289	18 289
Total Provisions		89 346	123 003	125 237	126 686	137 116	137 116	-	140 468	143 821	147 173
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		2 210 333	2 138 538	2 067 945	2 081 569	2 100 978	2 100 978	2 071 563	2 071 563	2 087 440	2 020 517
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		2 210 333	2 138 538	2 067 945	2 081 569	2 100 978	2 100 978	2 071 563	2 071 563	2 087 440	2 020 517
Surplus/(Deficit)		(1 037)	(70 233)	19 433	(33 798)	(29 414)	(29 414)	20 963	20 963	(66 923)	(49 490)

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											
Transfers to/from Reserves	1	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		49 620	(360)	0	-	-	-	-	(5 086)	-	-
Accumulated Surplus/(Deficit)		2 258 916	2 067 945	2 087 378	2 047 771	2 071 563	2 071 563	60 817	2 087 440	2 020 517	1 971 028
Reserves											
Housing Development Fund	2	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 258 916	2 067 945	2 087 378	2 047 771	2 071 563	2 071 563	60 817	2 087 440	2 020 517	1 971 028

- 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
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	9,1%	9,1%	9,8%	1,0%	1,2%	1,2%	0,5%	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%	0,6%	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%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1,2	1,0	1,0	1,0	1,0	1,0	–	0,9	1,0	1,3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,2	1,0	1,0	1,0	1,0	1,0	–	0,9	1,0	1,3
Liquidity Ratio	Monetary Assets/Current Liabilities	0,5	0,3	0,5	0,4	0,5	0,5	–	0,5	0,6	0,8
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		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%	3,6%	3,6%	0,0%	3,4%	3,1%	2,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		5,0%	5,6%	7,7%	1383,5%	284,4%	284,4%	0,0%	285,1%	255,7%	145,0%
<u>Other Indicators</u>											
	Total Volume Losses (kW)										
	Total Volume Losses (kW) non technical										

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
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										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	37,8%	36,1%	30,7%	38,6%	33,7%	33,7%	31,7%	33,9%	33,2%	32,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39,2%	37,5%	31,9%	39,9%	34,8%	34,8%		35,0%	34,3%	33,1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7,7%	4,9%	4,0%	5,2%	4,4%	4,4%		15,7%	15,4%	14,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10,1%	15,7%	20,6%	9,6%	8,8%	8,8%	9,1%	9,7%	9,4%	8,5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0,8	0,9	63,0	36,8	36,8	36,8	20,8	30,1	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	0,42	0,4	–	0,40	0,41	0,67

References

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

Description of financial indicator	Basis of calculation	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
Calculation data											
Debtors > 90 days											
Monthly fixed operational expenditure		79 546	84 352	88 206	101 857	103 160	103 160	78 626	109 616	118 441	128 649
Fixed operational expenditure % assumption		100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Own capex		55 326	106 185	49 475	13 460	41 646	41 646	7 610	34 000	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Demographics												
Population		0	-	-	-	-	-	-	-	-	-	-
Females aged 5 - 14		0	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		0	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		0	-	-	-	-	-	-	-	-	-	-
Males aged 15 - 34		0	-	-	-	-	-	-	-	-	-	-
Unemployment		0	-	-	-	-	-	-	-	-	-	-
Monthly household income (no. of households)	1, 12											
No income		0	-	-	-	-	-	-	-	-	-	-
R1 - R1 600		0	-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200		0	-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400		0	-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800		0	-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600		0	-	-	-	-	-	-	-	-	-	-
R25 601 - R51 200		0	-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400		0	-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800		0	-	-	-	-	-	-	-	-	-	-
R204 801 - R409 600		0	-	-	-	-	-	-	-	-	-	-
R409 601 - R819 200		0	-	-	-	-	-	-	-	-	-	-
> R819 200		0	-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	-	-	-	-	-	-	-	-	-	-
	2	0	-	-	-	-	-	-	-	-	-	-
Household/demographics (000)												
Number of people in municipal area		0	-	-	-	-	-	-	-	-	-	-
Number of poor people in municipal area		0	-	-	-	-	-	-	-	-	-	-
Number of households in municipal area		0	-	-	-	-	-	-	-	-	-	-
Number of poor households in municipal area		0	-	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)		0	-	-	-	-	-	-	-	-	-	-
Housing statistics	3											
Formal		0	-	-	-	-	-	-	-	-	-	-
Informal		0	-	-	-	-	-	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s		0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	-	-	-	-	-	-	-	-	-	-

Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - borrowing					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - investment					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration increases					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (electricity)					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (water)					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Collection rates	7											
Property tax/service charges					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Rental of facilities & equipment					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Detail on the provision of municipal services for A10

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

		<i>Below Minimum Service Level sub-total</i> Total number of households <u>Energy:</u> Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> Total number of households <u>Refuse:</u> Removed at least once a week <i>Minimum Service Level and Above sub-total</i> Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> Total number of households	-	-	-	-	-	-	-	-	-
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		No toilet provisions	-	-	-	-	-	-	-	-	
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	
Name of municipal entity		Total number of households	-	-	-	-	-	-	-	-	
		<u>Energy:</u>									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	
		Other energy sources	-	-	-	-	-	-	-	-	
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	
Name of municipal entity		<u>Refuse:</u>									
		Removed at least once a week	-	-	-	-	-	-	-	-	
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	
		Using communal refuse dump	-	-	-	-	-	-	-	-	
		Using own refuse dump	-	-	-	-	-	-	-	-	
		Other rubbish disposal	-	-	-	-	-	-	-	-	
		No rubbish disposal	-	-	-	-	-	-	-	-	
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	
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		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Names of service providers		Total number of households	-	-	-	-	-	-	-	-	
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-

	Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
	No toilet provisions	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Names of service providers	Total number of households	-	-	-	-	-	-	-	-	-
	<u>Energy:</u>									
	Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Names of service providers	Total number of households	-	-	-	-	-	-	-	-	-
	<u>Refuse:</u>									
	Removed at least once a week	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
	Using communal refuse dump	-	-	-	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-

Water	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS	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
		Informal settlements (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS	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
		Informal settlements (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands) Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>									

List type of FBS service	Formal settlements - (removed once a week to indigent households)	2 878 538	-	-	-	-	-	25 690 656	27 360 552	29 138 988
	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 settler	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

EC108 Kouga Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 776 093	1 877 136	1 644 957	5 596	43 665	43 665	–	43 640	48 657	85 823
Cash + investments at the yr end less applications - R'000	18(1)b	2	(24 595)	(52 573)	(37 162)	14 795	12 454	12 454	–	22 362	26 939	63 664
Cash year end/monthly employee/supplier payments	18(1)b	3	22,3	22,3	18,6	0,1	0,4	0,4	–	0,4	0,4	0,7
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%)	(24,6%)	2,8%	4,1%	4,3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97,8%	95,2%	35,9%	110,1%	99,1%	99,1%	0,0%	100,3%	99,1%	99,3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10,5%	13,4%	11,3%	10,4%	11,4%	11,4%	11,1%	11,3%	10,8%	10,4%
Capital payments % of capital expenditure	18(1)c;19	8	(6,3%)	40,2%	64,9%	100,0%	100,0%	100,0%	0,0%	77,4%	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%	2,8%	2,8%	0,0%	10,4%	11,5%	12,6%
Asset renewal % of capital budget	20(1)(vi)	14	(75,2%)	1,1%	0,1%	0,0%	3,9%	3,9%	0,0%	0,2%	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
Supporting indicators												
% incr <i>total service charges (incl prop rates)</i>	18(1)a			2,3%	16,1%	11,9%	(2,2%)	0,0%	(18,6%)	8,8%	10,1%	10,3%
% incr Property Tax	18(1)a			6,7%	15,7%	8,5%	0,0%	0,0%	(14,0%)	5,5%	5,5%	5,5%
% incr Service charges - Electricity	18(1)a			12,8%	(3,6%)	27,5%	(9,7%)	0,0%	(15,2%)	12,7%	15,7%	15,7%
% incr Service charges - Water	18(1)a			(44,5%)	161,1%	(13,6%)	16,9%	0,0%	(33,7%)	7,3%	7,2%	7,2%
% incr Service charges - Waste Water Management	18(1)a			1,9%	15,8%	2,5%	1,5%	0,0%	(20,9%)	6,5%	6,5%	6,5%
% incr Service charges - Waste Management	18(1)a			1,0%	13,6%	7,2%	0,6%	0,0%	(26,7%)	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	719 746	961 430	1 058 371	1 167 376
Service charges			679 423	695 180	807 133	903 355	883 921	883 921	719 746	961 430	1 058 371	1 167 376
Property rates			210 205	224 326	259 514	281 488	281 488	281 488	242 091	297 076	313 303	330 535
Service charges - electricity revenue			281 916	317 993	306 477	390 731	352 780	352 780	299 247	397 583	460 004	532 224
Service charges - water revenue			80 983	44 968	117 400	101 425	118 603	118 603	78 657	127 202	136 424	146 315
Service charges - sanitation revenue			52 346	53 366	61 797	63 314	64 268	64 268	50 832	68 446	72 895	77 633
Service charges - refuse removal			53 974	54 526	61 945	66 396	66 782	66 782	48 920	71 123	75 745	80 669
Service charges - other												
Interest			–	2 560	2 678	1 000	4 276	4 276	3 300	4 554	4 850	5 166
Capital expenditure excluding capital grant funding			55 326	106 185	49 475	13 460	41 646	41 646	7 610	34 000	–	–
Cash receipts from ratepayers	18(1)a		688 137	738 090	346 750	1 034 971	1 042 013	1 042 013	–	1 143 045	1 236 162	1 359 358
Ratepayer & Other revenue	18(1)a		703 852	775 614	965 347	939 686	1 051 070	1 051 070	748 805	1 139 329	1 247 709	1 368 888
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	292 368	292 368	247 643	335 969	264 152	280 828
Capital expenditure - total	20(1)(vi)		49 635	131 505	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890
Capital expenditure - renewal	20(1)(vi)		(37 339)	1 391	131	–	5 084	5 084		250	100	–
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										197 710	207 441	218 788
Provincial operating grants										2 050	2 050	2 050
Provincial capital grants										68 969	–	–
District Municipality grants										3 993	4 103	4 216
Total gazetted/advised national, provincial and district grants										335 969	264 152	280 828
Average annual collection rate (arrears inclusive)												

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
DoRA operating												
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										-	-	-

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
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 - 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										-	-	-
										197 710	207 441	218 788
DoRA Capital												
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]										-	-	-

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
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										10 373	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										-	-	-

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
Trend												
Change in consumer debtors (current and non-current)			(4 465)	(13 278)	13 887	(11 827)	26 187	–	(106 045)	106 045	(0)	–
Total Operating Revenue			887 140	951 260	1 185 175	1 158 957	1 313 738	1 313 738	1 000 587	1 392 621	1 512 282	1 648 335
Total Operating Expenditure			988 089	1 082 483	1 267 965	1 268 316	1 437 791	1 437 791	949 219	1 505 474	1 631 362	1 755 199
Operating Performance Surplus/(Deficit)			(100 948)	(131 223)	(82 789)	(109 359)	(124 053)	(124 053)	51 368	(112 853)	(119 080)	(106 864)
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				7,2%	24,6%	(2,2%)	13,4%	0,0%	(23,8%)	6,0%	8,6%	9,0%
% Increase in Property Rates Revenue				6,7%	15,7%	8,5%	0,0%	0,0%	(14,0%)	22,7%	5,5%	5,5%
% Increase in Electricity Revenue				12,8%	(3,6%)	27,5%	(9,7%)	0,0%	(15,2%)	12,7%	15,7%	15,7%
% Increase in Property Rates & Services Charges				2,3%	16,1%	11,9%	(2,2%)	0,0%	(18,6%)	8,8%	10,1%	10,3%
Expenditure												
% Increase in Total Operating Expenditure				9,6%	17,1%	0,0%	13,4%	0,0%	(34,0%)	4,7%	8,4%	7,6%
% Increase in Employee Costs				2,3%	6,2%	22,9%	(1,2%)	0,0%	(28,2%)	6,7%	6,4%	5,2%
% Increase in Electricity Bulk Purchases				16,2%	(1,1%)	24,8%	(2,6%)	0,0%	(17,6%)	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%	2,5%	2,5%		9,2%	10,2%	11,1%
Asset Renewal and R&M as a % of PPE			3,5%	0,9%	0,8%	4,9%	6,7%	6,7%		13,3%	10,8%	12,2%
Debt Impairment % of Total Billable Revenue			10,5%	13,4%	11,3%	10,4%	11,4%	11,4%	11,1%	11,3%	10,8%	10,4%
Capital Revenue												
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	130 161	130 161	55 599	150 362	45 354	49 890
Internally Generated funds % of Non Grant Funding			5,7%	(98,7%)	(100,0%)	(100,0%)	(100,0%)	(100,0%)	(100,0%)	(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%	312,5%	312,5%	730,6%	0,0%	0,0%	0,0%
Capital Expenditure												
Total Capital Programme (R'000)			(55 609)	131 179	113 966	79 343	130 161	130 161	55 599	150 362	45 354	49 890
Asset Renewal			13 568	(27 009)	(30 185)	53 225	97 863	97 863	–	97 563	14 045	22 990
Asset Renewal % of Total Capital Expenditure			(24,4%)	(20,6%)	(26,5%)	67,1%	75,2%	75,2%	0,0%	64,9%	31,0%	46,1%
Cash												
Cash Receipts % of Rate Payer & Other			97,8%	95,2%	35,9%	110,1%	99,1%	99,1%	0,0%	100,3%	99,1%	99,3%
Cash Coverage Ratio			0	0	0	0	0	0	–	0	0	0
Borrowing												
Credit Rating (2009/10)										0		

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
Capital Charges to Operating			9,1%	9,1%	9,8%	1,0%	1,2%	1,2%	0,5%	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%
Reserves												
Surplus/(Deficit)			(24 595)	(52 573)	(37 162)	14 795	12 454	12 454	–	22 362	26 939	63 664
Free Services												
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 (excl operational transfers)			2,8%	2,6%	0,8%	3,0%	1,6%	1,6%		0,6%	0,6%	0,6%
Total Operating Revenue			887 140	951 260	1 185 175	1 158 957	1 313 738	1 313 738	1 000 587	1 392 621	1 512 282	1 648 335
Total Operating Expenditure			988 089	1 082 483	1 267 965	1 268 316	1 437 791	1 437 791	949 219	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) Budgeted Operating Statement			(100 948)	(131 223)	(82 789)	(109 359)	(124 053)	(124 053)	51 368	(112 853)	(119 080)	(106 864)
Surplus/(Deficit) Considering Reserves and Cash Backing			(24 595)	(52 573)	(37 162)	14 795	12 454	12 454	–	22 362	26 939	63 664
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
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	-	-			-		
No. of data collectors (FTE)	3	-	-	-	-			-		
No. of internal valuers (FTE)	3	-	-	-	-			-		
No. of external valuers (FTE)	3	-	-	-	-			-		
No. of additional valuers (FTE)	4	-	-	-	-			-		
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)		-	-	-	-			-		
No. of properties	5	-	-	-	-			-		
No. of sectional title values	5	-	-	-	-			-		
No. of unreasonably difficult properties s7(2)		-	-	-	-			-		
No. of supplementary valuations		-	-	-	-			-		
No. of valuation roll amendments		-	-	-	-			-		
No. of objections by rate payers		-	-	-	-			-		
No. of appeals by rate payers		-	-	-	-			-		
No. of successful objections	8	-	-	-	-			-		
No. of successful objections > 10%	8	-	-	-	-			-		
Supplementary valuation		-	-	-	-			-		
Public service infrastructure value (Rm)	5	-	-	-	-			-		
Municipality owned property value (Rm)		-	-	-	-			-		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)		-	-	-	-			-		
Non-residential prescribed ratio s19? (%)		0,0%	0,0%	0,0%	0,0%			0,0%		
Rate revenue:										
Rate revenue budget (R '000)	6	221 456	235 744	257 233	310 749	299 281	299 281	304 325	320 950	338 603
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	7 249	7 647	8 068
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
Current Year 2023/24													
Valuation:													
No. of properties		-	-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:													
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Rating:													
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-	-

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
Rate revenue expected to collect (R'000)	4	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-
Special rating areas (R'000)													-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-

References

1. Land & Assistance Act, Restitution of Land Rights, 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
Budget Year 2024/25													
Valuation:													
No. of properties		-	-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:													
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-
Rating:													
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	-

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
Rate revenue budget (R '000)	4	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-
Special rating areas (R'000)													-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-

References

1. Land & Assistance Act, Restitution of Land Rights, 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
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
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)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed 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)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-

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
Volumetric charge - Block 2 (c/kl)	2	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)	2		-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

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

[illegible]

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
		(fill in thresholds)	-	-	-	-	-	-	-
		(fill in thresholds)	-	-	-	-	-	-	-

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 (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Municipality sub-total														
Entities														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

References

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

2. List investments in expiry date order

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

4. Withdrawals to be entered as negative

EC108 Kouga - Supporting Table SA17 Borrowing

Borrowing - Categorised by type		Ref	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
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

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										

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	190 140	190 140	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]		-	-	-	-	4 000	4 000	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	2 321	2 321	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	-	-	1 570	1 570	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]		-	-	-	-	1 743	1 743	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		-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	13 276	(1 446)	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other Grant Providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	157 046	158 770	161 846	180 506	190 140	190 140	197 710	207 441	218 788

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										
Capital Transfers and Grants										
National Government:		–	12 500	57 339	–	77 914	77 914	52 874	50 558	55 774
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	4 089	4 089	4 203	7 260	7 558
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	33 125	33 125	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 [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	150	150	–	–	–
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	30 000	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		–	12 500	3 000	–	10 550	10 550	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	(11 750)	27 135	–	–	–	68 969	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	(11 750)	27 135	–	–	–	68 969	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
<i>All Grants</i>		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	–	–	–	–	–	–
<i>Departmental Agencies and Accounts</i>		–	–	–	–	–	–	–	–	–
<i>Foreign Government and International Organisations</i>		–	–	–	–	–	–	–	–	–
<i>Households</i>		–	–	–	–	–	–	–	–	–
<i>Non-Profit Institutions</i>		–	–	–	–	–	–	–	–	–
<i>Private Enterprises</i>		–	–	–	–	–	–	–	–	–
<i>Public Corporations</i>		–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions</i>		–	–	–	–	–	–	–	–	–
<i>Parent Municipality / Entity</i>		–	–	–	–	–	–	–	–	–
<i>Transfer from Operational Revenue</i>		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	750	84 475	–	77 914	77 914	121 843	50 558	55 774
TOTAL RECEIPTS OF TRANSFERS & GRANTS		157 046	159 521	246 321	180 506	268 054	268 054	319 553	257 999	274 562

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- 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										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		123 656	133 828	89 026	114 661	112 839	112 839	124 061	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]		-	-	-	-	3 483	3 483	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		6 952	1 694	1 341	2 458	2 321	2 321	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	1 443	1 443	1 586	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	1 743	1 743	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 - Imbizion		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	3 700	-	4 187	4 187	0	0	0
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	3 700	-	3 187	3 187	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	1 000	1 000	0	0	0
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		961	2 784	3 266	4 331	4 331	4 331	4 591	4 821	5 062
<i>All Grants</i>		961	2 784	3 266	4 331	4 331	4 331	4 591	4 821	5 062
Other Grant Providers:		500	956	-	-	-	-	-	-	-
<i>Departmental Agencies and Accounts</i>		-	219	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>		39	169	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-profit Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		200	208	-	-	-	-	-	-	-
<i>Public Corporations</i>		261	360	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		125 117	137 568	95 991	118 992	121 358	121 358	128 652	133 987	140 240

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										
Capital expenditure of Transfers and Grants										
National Government:		(9 793)	(6 685)	64 507	64 521	63 857	63 857	54 997	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	28 804	28 804	30 200	31 563	34 101
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	3 478	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	130	130	-	-	-
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		-	-	-	-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	10 870	-	-	2 763	2 763	9 020	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	21 658	21 658	59 973	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	21 658	21 658	59 973	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		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
Other Grant Providers:		-	-	-	-	-	-	-	-	-
<i>Departmental Agencies and Accounts</i>		-	-	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
<i>Transfer from Operational Revenue</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		(4 080)	25 426	64 507	65 883	88 515	88 515	116 362	45 354	49 890
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		121 037	162 994	160 498	184 875	209 873	209 873	245 014	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
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(66)	40	40	-	-	-	-	-	-
Current year receipts		(4 133)	(4 814)	(4 690)	-	(9 634)	(9 634)	(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		-	-	-	-	-	-	-	-	-
Closing Balance		(25)	40	40	-	(9 634)	(9 634)	(5 046)	(3 695)	(4 065)
Provincial Government:										
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		-	-	-	-	-	-	-	-	-
Closing Balance		-	(13 276)	(9 240)	-	(3 258)	(3 258)	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		66	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Closing Balance		66	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Closing Balance		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		4 238	4 814	12 280	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(26 862)	(6 003)	(40)	-	(5 895)	(5 895)	(10 373)	-	-
Current year receipts		(34 811)	(52 042)	(99 536)	-	(77 914)	(77 914)	(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	-	-	-	-	-	-	-	-
Closing Balance		(6 003)	(40)	(5 935)	-	(83 809)	(83 809)	(63 247)	(50 558)	(55 774)
Provincial Government:										
Balance unspent at beginning of the year		(236)	(987)	11 514	-	(19 841)	(19 841)	-	-	-
Current year receipts		-	11 750	(27 135)	-	-	-	(68 969)	-	-
Conditions met - transferred to revenue		-	13 512	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Closing Balance		(236)	24 275	(15 622)	-	(19 841)	(19 841)	(68 969)	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Closing Balance		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Closing Balance		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		45 270	71 517	93 641	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	(6 239)	24 235	(21 556)	-	(103 649)	(103 649)	(132 216)	(50 558)	(55 774)
TOTAL TRANSFERS AND GRANTS REVENUE		49 508	76 331	105 921	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		(6 239)	24 235	(21 556)	-	(103 649)	(103 649)	(132 216)	(50 558)	(55 774)

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										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		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		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		12 780	13 395	13 700	15 140	15 140	15 140	15 594	16 345	17 163
% increase	4		4,8%	2,3%	10,5%	-	-	3,0%	4,8%	5,0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 378	11 723	10 211	16 202	16 387	16 387	13 870	14 488	15 137
% increase	4		25,0%	(12,9%)	58,7%	1,1%	-	(15,4%)	4,5%	4,5%
Other Municipal Staff										
Basic Salaries and Wages		187 829	200 324	214 514	275 744	268 210	268 210	295 150	313 565	329 243
Pension and UIF Contributions		31 918	32 144	33 322	36 936	37 178	37 178	38 991	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		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		325 956	331 192	354 095	431 612	425 869	425 869	457 873	487 652	513 229
% increase	4		1,6%	6,9%	21,9%	(1,3%)	-	7,5%	6,5%	5,2%
Total Parent Municipality		348 114	356 310	378 006	462 953	457 396	457 396	487 337	518 485	545 529
			2,4%	6,1%	22,5%	(1,2%)	-	6,5%	6,4%	5,2%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-

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										
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		348 114	356 310	378 006	462 953	457 396	457 396	487 337	518 485	545 529
% increase	4		2,4%	6,1%	22,5%	(1,2%)	-	6,5%	6,4%	5,2%
TOTAL MANAGERS AND STAFF	5,7	335 334	342 915	364 306	447 813	442 256	442 256	471 743	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.
Councillors	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
Total Councillors	8	3	10 413 559	-	5 180 712			15 594 271
Senior Managers of the Municipality	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
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Senior Managers of the Municipality	8,10	9	9 681 380	183 967	2 206 550	1 797 767		13 869 664
A Heading for Each Entity	6,7							
List each member of board by designation								
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	12	20 094 939	183 967	7 387 262	1 797 767		29 463 935

References

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

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

- List each political office bearer by designation. Provide a total for all other councillors
- 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)
- Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- List each entity where municipality has an interest and state percentage ownership and control
- List each senior manager reporting to the CEO of an Entity by designation
- Must reconcile to relevant section of Table SA24
- Must reconcile to totals shown for the budget year of Table SA22
- 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		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

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

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

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number 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		39 312	39 312	39 312	39 312	39 312	39 312	39 312	39 312	39 312	39 312	39 312	39 312	471 743	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
Bulk purchases - electricity		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
Inventory consumed		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
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	158 246	158 246	176 273	188 877
Depreciation and amortisation		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		10 481	10 481	10 481	10 481	10 481	10 481	10 481	10 481	10 481	10 481	10 481	10 482	125 772	114 007	116 078
Transfers and subsidies		33	33	33	33	33	33	33	33	33	33	33	33	400	400	400

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																
Irrecoverable debts written off		780	780	780	780	780	780	780	780	780	780	780	780	9 359	10 227	11 197
Operational costs		7 764	7 803	7 780	7 876	8 007	7 673	7 823	7 685	7 890	7 794	7 895	8 251	94 240	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		125 368	125 405	125 382	125 478	125 610	125 275	125 426	125 287	125 493	125 397	125 497	125 855	1 505 474	1 631 362	1 755 199
Surplus/(Deficit)		(9 317)	(9 353)	(9 331)	(9 427)	(9 558)	(9 223)	(9 374)	(9 236)	(9 441)	(9 345)	(9 445)	(9 803)	(112 853)	(119 080)	(106 864)
Transfers and subsidies - capital (monetary allocations)		11 151	11 151	11 151	11 151	11 151	11 151	11 151	11 151	11 151	11 151	11 151	11 151	133 816	52 158	57 374
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(66 923)	(49 490)
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(66 923)	(49 490)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(66 923)	(49 490)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(66 923)	(49 490)

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

Description		Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand			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
Revenue by Vote																	
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER			93	93	93	93	93	93	93	93	93	93	93	93	1 115	1 143	1 172
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT			37 241	37 241	37 241	37 241	37 241	37 241	37 241	37 241	37 241	37 241	37 241	37 241	446 890	468 447	492 425
Vote 4 - COMMUNITY SERVICES			23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	276 782	294 491	313 345
Vote 5 - CIVIL AND WATER SERVICES			26 223	26 223	26 223	26 223	26 223	26 223	26 223	26 223	26 223	26 223	26 223	26 223	314 671	315 141	339 078
Vote 6 - ELECTRO/MECHANICAL SERVICES			34 132	34 132	34 132	34 132	34 132	34 132	34 132	34 132	34 132	34 132	34 132	34 132	409 586	476 288	550 224
Vote 7 - PLANNING AND DEVELOPMENT			6 449	6 449	6 449	6 449	6 449	6 449	6 449	6 449	6 449	6 449	6 449	6 449	77 392	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			127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	1 526 437	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			10 658	10 695	10 673	10 769	10 900	10 565	10 716	10 578	10 783	10 687	10 787	11 143	128 955	131 727	136 388
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT			11 822	11 822	11 822	11 822	11 822	11 822	11 822	11 822	11 822	11 822	11 822	11 823	141 869	143 474	143 136
Vote 4 - COMMUNITY SERVICES			32 217	32 216	32 216	32 216	32 216	32 216	32 216	32 216	32 216	32 216	32 216	32 217	386 594	410 377	430 778
Vote 5 - CIVIL AND WATER SERVICES			26 357	26 357	26 357	26 357	26 357	26 357	26 357	26 357	26 357	26 357	26 357	26 358	316 288	334 913	353 575
Vote 6 - ELECTRO/MECHANICAL SERVICES			38 847	38 847	38 847	38 847	38 847	38 847	38 847	38 847	38 847	38 847	38 847	38 847	466 160	546 114	623 674
Vote 7 - PLANNING AND DEVELOPMENT			2 846	2 846	2 846	2 846	2 846	2 846	2 846	2 846	2 846	2 846	2 846	2 846	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			125 368	125 405	125 382	125 478	125 610	125 275	125 426	125 287	125 493	125 397	125 497	125 855	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) before assoc.			1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(66 923)	(49 490)
Surplus/(Deficit) after income tax			-	-	-	-	-	-	-	-	-	-	-	20 963	20 963	(66 923)	(49 490)
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(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		7 274	7 274	7 274	7 274	7 274	7 274	7 274	7 274	7 274	7 274	7 274	7 274	87 286	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		5 747	5 747	5 747	5 747	5 747	5 747	5 747	5 747	5 747	5 747	5 747	5 747	68 969	—	—
Health		208	208	208	208	208	208	208	208	208	208	208	208	2 496	2 613	2 733
Economic and environmental services		4 678	4 678	4 678	4 678	4 678	4 678	4 678	4 678	4 678	4 678	4 678	4 678	56 136	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		1 664	1 664	1 664	1 664	1 664	1 664	1 664	1 664	1 664	1 664	1 664	1 664	19 972	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		127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	127 203	1 526 437	1 564 439	1 705 709
Expenditure - Functional																
Governance and administration		30 047	30 084	30 062	30 158	30 289	29 954	30 105	29 967	30 172	30 076	30 176	30 533	361 622	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		24 948	24 985	24 962	25 058	25 190	24 855	25 006	24 867	25 073	24 977	25 077	25 433	300 430	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

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																
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		125 368	125 405	125 382	125 478	125 610	125 275	125 426	125 287	125 493	125 397	125 497	125 855	1 505 474	1 631 362	1 755 199
Surplus/(Deficit) before assoc.		1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(66 923)	(49 490)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1 835	1 798	1 821	1 725	1 593	1 928	1 777	1 916	1 710	1 806	1 706	1 348	20 963	(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		116	116	116	116	116	116	116	116	116	116	116	116	1 391	1 391	1 391
Vote 5 - CIVIL AND WATER SERVICES		6 739	6 739	6 739	6 739	6 739	6 739	6 739	6 739	6 739	6 739	6 739	6 739	80 868	36 650	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		5 675	5 675	5 675	5 675	5 675	5 675	5 675	5 675	5 675	5 675	5 675	5 675	68 103	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 multi-year expenditure sub-total	2	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	150 362	45 354	49 890
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	12 530	150 362	45 354	49 890

References

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

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

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
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	34 000	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	34 000	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		806	806	806	806	806	806	806	806	806	806	806	806	9 670	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		764	764	764	764	764	764	764	764	764	764	764	764	9 170	20 000	8 709
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		15 612	15 612	15 612	15 612	15 612	15 612	15 612	15 612	15 612	15 612	15 612	(66 427)	105 300	16 463	34 655
Energy sources		2 842	2 842	2 842	2 842	2 842	2 842	2 842	2 842	2 842	2 842	2 842	2 842	34 103	7 313	9 072
Water management		9 254	9 254	9 254	9 254	9 254	9 254	9 254	9 254	9 254	9 254	9 254	(72 785)	29 008	150	–
Waste water management		3 516	3 516	3 516	3 516	3 516	3 516	3 516	3 516	3 516	3 516	3 516	3 516	42 190	9 000	25 582
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	(62 672)	150 362	45 354	49 890
Funded by:																
National Government		4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	54 997	43 963	48 499
Provincial Government		4 998	4 998	4 998	4 998	4 998	4 998	4 998	4 998	4 998	4 998	4 998	4 998	59 973	–	–
District Municipality		116	116	116	116	116	116	116	116	116	116	116	116	1 391	1 391	1 391
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		9 697	9 697	9 697	9 697	9 697	9 697	9 697	9 697	9 697	9 697	9 697	9 697	116 362	45 354	49 890
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	34 000	–	–
Internally generated funds		6 837	6 837	6 837	6 837	6 837	6 837	6 837	6 837	6 837	6 837	6 837	(75 202)	–	–	–
Total Capital Funding		19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	19 367	(62 672)	150 362	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
Cash Receipts By Source													1		
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	12 294	50 381	33 974	34 146
Cash Receipts by Source	213 377	79 088	94 172	85 988	121 974	228 480	77 080	115 789	90 446	94 214	92 188	66 401	1 359 196	1 460 965	1 596 197
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	21 006	11 495		18 465	10 535	18 150		20 802		11 495		11 495	123 443	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	234 383	90 583	94 172	104 453	132 509	246 630	77 080	136 591	90 446	105 709	92 188	77 896	1 482 639	1 513 122	1 653 571
Cash Payments by Type															
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)	(34 483)	(460 023)	(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)	(2 470)	(16 159)	(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)	(44 801)	(444 244)	(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)	(5 707)	(94 700)	(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)	(27 319)	(140 898)	(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)	(30 657)	(171 807)	(158 100)	(163 044)
Cash Payments by Type	(100 284)	(116 697)	(116 868)	(114 519)	(124 493)	(100 992)	(99 078)	(103 525)	(102 485)	(107 086)	(110 661)	(147 136)	(1 343 824)	(1 439 187)	(1 555 182)
Other Cash Flows/Payments by Type															
Capital assets	(586)	(14 512)	(3 103)	(12 526)	(8 303)	(12 580)	(2 238)	(18 188)	(10 592)	(19 353)	(6 475)	(7 905)	(116 362)	(45 354)	(49 890)

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
R thousand															
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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	(102 743)	(133 082)	(121 844)	(128 918)	(134 669)	(115 446)	(103 189)	(123 587)	(114 950)	(128 312)	(119 009)	(156 914)	(1 482 664)	(1 508 106)	(1 616 405)
NET INCREASE/(DECREASE) IN CASH HELD	131 640	(42 499)	(27 672)	(24 465)	(2 160)	131 184	(26 109)	13 004	(24 504)	(22 603)	(26 821)	(79 018)	(25)	5 016	37 166
Cash/cash equivalents at the month/year begin:	43 665	175 305	132 806	105 134	80 669	78 509	209 693	183 584	196 588	172 084	149 480	122 659	43 665	43 640	48 657
Cash/cash equivalents at the month/year end:	175 305	132 806	105 134	80 669	78 509	209 693	183 584	196 588	172 084	149 480	122 659	43 640	43 640	48 657	85 823

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										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 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														-

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 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-

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
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														-

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 15	1,3													-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million.
For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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

Description	Ref	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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		43 613	119 172	121 939	23 296	21 761	21 761	17 407	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	-	10 625	10 625	11 975	50	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		852	83 185	111 011	-	10 625	10 625	6 957	50	-
Reservoirs		-	-	-	-	-	-	5 019	-	-
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	415	415	1 527	2 055	5 000
Pump Station		(7 140)	16 446	127	-	323	323	-	-	-
Reticulation		-	105	38	304	92	92	81	2 055	5 000
Waste Water Treatment Works		15 230	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		38	-	-	-	-	-	1 446	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		32 772	282	23	-	80	80	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		32 772	255	-	-	-	-	-	-	-
Waste Processing Facilities		-	27	23	-	80	80	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		23	47	-	-	-	-	-	-	-
Data Centres		23	47	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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									
Community Assets		612	(2 773)	–	750	750	750	–	–	–
Community Facilities		612	(2 928)	–	750	750	750	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		169	(0)	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		444	(2 928)	–	750	750	750	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	155	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	155	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		(3 495)	777	–	–	–	–	–	–	–
Operational Buildings		(3 495)	777	–	–	–	–	–	–	–
Municipal Offices		(4 339)	71	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		844	706	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		977	579	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		977	579	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–

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									
<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>		–	–	–	–	–	–	–	–	–
Computer Equipment		(20 798)	1 534	1 677	–	2 625	2 625	–	–	–
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	–	–	–
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	–	–	–
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
Transport Assets		(198)	34 744	16 912	1 362	4 800	4 800	35 391	1 891	4 119
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	36 067	158 514	144 151	26 118	32 298	32 298	52 798	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 expenc

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		
		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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		(38 311)	1 391	131	-	5 084	5 084	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	-	-	5 000	5 000	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	769	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	5 000	5 000	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8	275	131	-	84	84	250	100	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		8	275	131	-	84	84	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	-	-	-	-	-	-	-

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									
Community Assets		(27 974)	-	-	-	-	-	-	-	-
Community Facilities		(28 113)	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		6 148	-	-	-	-	-	-	-	-
Revenue Generating		6 148	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		6 148	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		23 088	-	-	-	-	-	-	-	-
Operational Buildings		23 088	-	-	-	-	-	-	-	-
Municipal Offices		23 088	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-

Description	Ref	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									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		(290)	-	-	-	-	-	-	-	-
Transport Assets		(290)	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	(37 339)	1 391	131	-	5 084	5 084	250	100	-
Renewal of Existing Assets as % of total capex		-73,3%	1,1%	0,1%	0,0%	3,9%	3,9%	0,2%	0,2%	0,0%
Renewal of Existing Assets as % of depreca		-41,6%	1,4%	0,1%	0,0%	4,6%	4,6%	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		
		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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		54 281	30 721	31 666	42 518	37 735	37 735	145 976	158 481	168 077
Roads Infrastructure		32 760	11 132	12 861	14 206	7 144	7 144	42 069	48 545	52 267
Roads		32 711	11 097	12 861	14 206	7 144	7 144	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	12 720	12 720	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	2 412	2 412	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		-	-	-	-	-	-	-	-	-

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									
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		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		140	118	179	130	345	345	1 336	1 336	1 336
Testing Stations		89	38	12	90	90	90	94	94	94
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		287	128	247	259	259	259	3 130	3 047	3 186
Police		-	-	-	-	-	-	-	-	-
Parks		651	685	952	868	868	868	1 141	1 141	1 141
Public Open Space		65	266	338	349	349	349	34 523	36 091	37 877
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2 116	1 905	1 500	1 347	1 445	1 445	1 340	1 431	1 431
Indoor Facilities		300	-	-	-	-	-	-	-	-
Outdoor Facilities		1 817	1 905	1 500	1 347	1 445	1 445	1 340	1 431	1 431
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		2 547	3 063	3 712	3 545	3 982	3 982	4 187	4 201	4 215
Operational Buildings		2 547	3 063	3 712	3 545	3 982	3 982	4 187	4 201	4 215
Municipal Offices		1 855	2 320	2 945	2 687	2 992	2 992	3 432	3 446	3 460
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		519	380	420	458	390	390	650	650	650
Workshops		-	-	-	-	-	-	-	-	-
Yards		98	91	95	100	100	100	105	105	105
Stores		45	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		29	273	253	300	500	500	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-

Description	Ref	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									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		391	666	594	727	721	721	694	699	710
Machinery and Equipment		391	666	594	727	721	721	694	699	710
Transport Assets		7 946	9 161	8 472	10 856	10 936	10 936	25 960	26 800	27 885
Transport Assets		7 946	9 161	8 472	10 856	10 936	10 936	25 960	26 800	27 885
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	68 513	46 751	47 672	60 689	57 730	57 730	218 381	233 320	245 952
R&M as a % of PPE		3,3%	2,3%	2,3%	3,0%	2,8%	2,8%	10,4%	11,5%	12,6%
R&M as % Operating Expenditure		6,9%	4,3%	3,8%	4,8%	4,0%	4,0%	23,0%	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
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		77 453	75 189	102 674	96 837	96 837	96 837	104 182	109 850	114 767
Roads Infrastructure		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		-	-	-	-	-	-	-	-	-

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									
Community Assets		74	637	621	167	167	167	472	472	472
Community Facilities		74	637	621	167	167	167	472	472	472
Halls		74	637	621	167	167	167	472	472	472
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
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
Operational Buildings		8 002	18 386	13 253	1 314	1 314	1 314	1 314	1 314	1 314
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		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	266	586	586	586	586	586	586
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	266	586	586	586	586	586	586
Water Rights		-	-	-	-	-	-	-	-	-

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									
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	266	586	586	586	586	586	586
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	829	3 733	3 733	3 733	3 937	4 141	4 344
Furniture and Office Equipment		-	-	829	3 733	3 733	3 733	3 937	4 141	4 344
Machinery and Equipment		-	(246)	1 156	1 389	1 389	1 389	1 474	1 484	1 494
Machinery and Equipment		-	(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
Transport Assets		4 184	4 245	5 988	5 637	5 637	5 637	5 832	6 036	6 250
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total 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			
		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										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		56 504	(31 316)	(30 316)	50 167	85 563	85 563	96 813	6 945	20 582	
	Roads Infrastructure	87 829	(41 343)	13 241	–	2 752	2 752	8 596	–	–	
	Roads	–	(41 343)	13 241	–	143	143	8 596	–	–	
	Road Structures	87 829	–	–	–	2 609	2 609	–	–	–	
	Road Furniture	–	–	–	–	–	–	–	–	–	
	Capital Spares	–	–	–	–	–	–	–	–	–	
	Storm water Infrastructure	–	–	–	–	10	10	424	–	–	
	Drainage Collection	–	–	–	–	–	–	–	–	–	
	Storm water Conveyance	–	–	–	–	10	10	424	–	–	
	Attenuation	–	–	–	–	–	–	–	–	–	
	Electrical Infrastructure	1 915	(5 093)	(46 762)	–	1 371	1 371	30 348	–	–	
	Power Plants	–	–	–	–	–	–	–	–	–	
	HV Substations	–	–	–	–	–	–	–	–	–	
	HV Switching Station	–	–	–	–	–	–	–	–	–	
	HV Transmission Conductors	–	–	–	–	–	–	–	–	–	
	MV Substations	–	–	–	–	–	–	29 565	–	–	
	MV Switching Stations	–	–	–	–	–	–	–	–	–	
	MV Networks	1 660	(5 093)	(46 762)	–	1 371	1 371	783	–	–	
	LV Networks	–	–	–	–	–	–	–	–	–	
	Capital Spares	255	–	–	–	–	–	–	–	–	
	Water Supply Infrastructure	383	–	–	–	26 087	45 766	45 766	16 783	–	–
	Dams and Weirs	–	–	–	–	–	–	–	–	–	–
	Boreholes	–	–	–	–	–	–	–	–	–	–
	Reservoirs	–	–	–	–	–	–	–	–	–	–
	Pump Stations	–	–	–	–	–	–	–	–	–	–
	Water Treatment Works	383	–	–	–	–	23 158	23 158	–	–	–
	Bulk Mains	–	–	–	–	–	–	–	13 304	–	–
	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	35 662	35 662	40 663	6 945	20 582
		Pump Station	–	–	–	12 808	13 323	13 323	8 742	5 937	10 554
		Reticulation	246	138	32	209	65	65	2 197	–	10 028
		Waste Water Treatment Works	(38 701)	14 982	3 172	11 063	22 275	22 275	29 723	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	–	–	–	–	–	–	–	–	–	

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									
Community Assets		(5 483)	2 844	(0)	3 057	7 217	7 217	500	7 000	2 407
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		(5 483)	2 844	(0)	3 057	7 217	7 217	500	7 000	2 407
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		(5 483)	2 844	(0)	3 057	7 217	7 217	500	7 000	2 407
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		(43)	-	0	-	-	-	-	-	-
Operational Buildings		(43)	-	0	-	-	-	-	-	-
Municipal Offices		(43)	-	0	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-

Description	Ref	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									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		(72)	72	-	-	-	-	-	-	-
Computer Equipment		(72)	72	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	50 906	(28 400)	(30 316)	53 225	92 779	92 779	97 313	13 945	22 990
Upgrading of Existing Assets as % of total capex		0,0%	-21,6%	-26,6%	67,1%	71,3%	71,3%	64,7%	30,7%	46,1%
Upgrading of Existing Assets as % of deprecn"		56,7%	-28,9%	-24,3%	48,5%	84,6%	84,6%	82,6%	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 expenditure.

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								
Capital expenditure	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		80 868	36 650	39 427				
Vote 6 - ELECTRO/MECHANICAL SERVICES		68 103	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								
Total Capital Expenditure		150 362	45 354	49 890	-	-	-	-
Future operational costs by vote	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		141 869	143 474	143 136				
Vote 4 - COMMUNITY SERVICES		385 203	408 986	429 386				
Vote 5 - CIVIL AND WATER SERVICES		235 421	298 263	314 148				
Vote 6 - ELECTRO/MECHANICAL SERVICES		398 058	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								
Total future operational costs		1 355 112	1 586 008	1 705 308	-	-	-	-
Future revenue by source	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								
Total future revenue		695 663	1 209 922	1 374 231	-	-	-	-
Net Financial Implications		809 811	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: <i>List all capital projects grouped by Function</i>																
Parent Capital expenditure												-	-	-	-	-
Entities: <i>List all capital projects grouped by Entity</i>																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure												-	-	-	-	-
Total Capital expenditure												-	-	-	-	-

References
Must reconcile with Budgeted Capital Expenditure
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC00100206002_00002)

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

R thousand												Previous target year to 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
Parent municipality:																	
List all capital projects grouped by Function																	
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

References
List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

EC108 Kouga - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		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:															
List all operational projects grouped by Municipal Vote															
					No										
Parent operational expenditure	1											-	-	-	
Entities:															
List all operational projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Operational expenditure										-	-	-	-	-	
Total Operational expenditure										-	-	-	-	-	

References
1. Must reconcile with Budgeted Operating Expenditure
2. As per Table SA5