SPECIAL COUNCIL MEETING

OPEN

KOUGA
local municipality
Good Governance through Service Excellence

DATE: 23 August 2024
TIME: 10:00
Virtual

KOUGA MUNICIPALITY (EC108)	UMASIPALA I-KOUGA (EC108)	MUNISIPALITEIT KOUGA (OK108)
NOTICE CONVENING A MEETING	**ISAZISO NGENTLANGANISO**	**KENNISGEWING VAN VERGADERING**
NOTICE IS HEREBY GIVEN that in terms of Section 19 of the Local Government: Municipal Systems Act, 2000 (Act No.32 of 2000) that a Special Council Meeting will be held virtually on	**ISAZISO** sikhutshiwe ukuba ngokweCandelo-19 uMthetho weeNkqubo zikaMasipala, (uMthetho 32 ka-2000), ukuba kubanjwe intlanganiso ekhethekileyo yesigqeba Ye khansile	**KENNIS GESKIED HIERMEE** dat ingevolge Artikel 19 van die Wet op Munisipale Stelsels, 2000 (Wet No.32 of 2000), dat 'n virtuele raadsvergadering gehou sal word op
DATE: 23 August 2024	**UMHLA: 23 EyeThupha 2024**	**DATUM: 23 Augustus 2024**
TIME: 10:00	**IXESHA: 10:00**	**TYD: 10:00**
B.WILLIAMS **SPEAKER**	**B.WILLIAMS** **USOMLOMO**	**B.WILLIAMS** **SPEAKER**

Councillors are required to comply with the Standing Rules and Orders of Council and all its Committees By-law as promulgated in the Provincial Gazette on 22 October 2018 No.4134 and applicable to this meeting of Council. Any person who willfully contravenes any provision of these rules shall be guilty of an offence and which contravention shall be dealt with in accordance with the disciplinary procedures for Councillors.

A G E N D A

1. **NOTICE OF MEETING**
2. **OPENING AND WELCOME**
3. **ABSENT WITH LEAVE**
4. **ABSENT WITHOUT LEAVE**
5. **PRESENTATIONS**
6. **ACKNOWLEDGEMENTS, CONDOLENCES & CONGRATULATIONS**
7. **STATEMENTS OR COMMUNICATIONS BY THE SPEAKER**
8. **STATEMENTS OR COMMUNICATIONS BY THE EXECUTIVE MAYOR**

9. **DISCLOSURE OF INTEREST**

10. **STATUTORY MATTERS**

11. **MATTERS DEALT WITH IN TERMS OF DELEGATED AUTHORITY BY THE EXECUTIVE MAYOR**

(The reports by the Executive Mayor, in terms of the provisions of Section 63 of the Local Government Municipal Systems Act, 32 of 2000, on matters dealt with by the Executive Mayor in terms of delegated authority as detailed in the Minutes to be noted).

12. **REPORTS BY THE EXECUTIVE MAYOR**

12.1 **REPORTS BY THE PORTFOLIO CHAIRPERSON: FINANCE AND ECONOMIC DEVELOPMENT**

24/08/FED15 2024/25 Special Adjustments Budget (Rollovers)

Pages: 6 – 105

13. **CLOSURE**

Distribution list:

Executive Mayor
Executive Deputy Mayor
Speaker
All Councillors
Municipal Manager
All Directors
Relevant Managers
Committee Services

REPORTS BY THE EXECUTIVE MAYOR

KOUGA
local municipality
Good Governance through Service Excellence

REPORTS BY THE PORTFOLIO CHAIRPERSON: FINANCE AND ECONOMIC DEVELOPMENT

KOUGA
local municipality
Good Governance through Service Excellence

KOUGA MUNICIPALITY (EC 108)
SPECIAL COUNCIL
FINANCE & ECONOMIC DEVELOPMENT
OPEN
DATE: 23 AUGUST 2024
ITEM NO: **24/08/FED15**

2024/25 SPECIAL ADJUSTMENTS BUDGET (ROLLOVERS)

1. **Introduction**

The purpose of this item is to seek Council approval for the unanticipated 2023/24 unspent, internally funded, capital budget to be rolled over to the 2024/25 financial year.

2. **Background**

In accordance with Section 28(2)(e) of the Municipal Finance Management Act (MFMA), Council may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council.

In terms of the Municipal Budget and Reporting Regulations (MBRR), regulation 23, sub regulation (5), an adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the rollovers relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which the rollovers relate.

It should be noted that the Local Government: Municipal Finance Management Act (Act No. 56 of 2003): Municipal Budget and Reporting Regulations regulate the format of the budget documentation as set out in Schedule B – **"Annexure B"** of the Municipal Budget and Reporting Regulations. This includes the main Tables B1 – B10 as well as the supporting tables SB1 – SB20.

3. **Discussion**

Rollover applications were received from the directorates in respect to the incomplete capital projects which were budgeted for in the 2023/24 financial year. The projects to be rolled over are contractually committed and substantiated, based on tenders awarded or orders issued for capital expenditure commitments. The motivations for most of these rollovers reference capital projects that could not be completed based on delays experienced in the procurement processes for these projects.

The 2024/25 Adjustments Budget Documents are attached as follows:

- 2024/25 Adjustments Budget Report – **"Annexure A"**.
- 2024/25 Adjustments Budget Schedule B – **"Annexure B"**.

- 2024/25 Detail Capital Programme – **"Annexure C"**

4. Financial Implications

Completed by BTO -	As stipulated in the report. Refer to **"Annexure A"**
Project Description	
Ukey no.	
Budgeted Amount	
Amount spent and committed to date	
Amount Available	
Comment	
BTO Signature	

5. Applicable legislation

- Section 28 of the Local Government: Municipal Finance Management Act No. 56 of 2003.
- Local Government: Municipal Budget and Reporting Regulations, 17 April 2009
- Local Government: Municipal Finance Management Act: Municipal Regulations on a Standard Chart of Accounts (mSCOA), 22 April 2014

6. Legal Implications

Section 27 of the Local Government: Municipal Finance Management Act, No.56 of 2003 (MFMA) provides for action to be taken in the event of non-compliance with the provisions of Chapter 4 of the MFMA. Remedies for non-compliance includes applying to the MEC for finance to extend any time limit or deadline contained in the legislative provision (in exclusion of the Section 16(1)-time provisions).

In this regard specific reference is made to the deadline for approval of adjustments budget for rollovers, being 25 August as contemplated in the Municipal Budget and Reporting Regulations (MBRR), regulation 23, sub regulation (5), providing that an adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the rollovers relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which the rollovers relate.

7. Other Implications

None.

8. **Comments by Directorates**

8.1 **Chief Financial Officer**

Recommendations supported.

8.2 **Director: Planning and Development**

Recommendation supported.

8.3 **Director: Civil and Water Services**

Item supported.

8.4 **Director: Electro and Mechanical Services**

Supported.

8.5 **Director: Community Services**

Noted.

8.6 **Deputy Municipal Manager**

Strongly supported.

8.7 **Municipal Manager**

Recommendations supported.

9. **Delegation Authority**

To be approved by Council.

10. **Recommendations**

10.1 That the Executive Mayor recommends that the Council, by resolution taken by the majority of its full number, and in terms of Section 30(2) of the Local Government: Municipal Structures Act No. 117 of 1998 (as amended), read in conjunction with Section 28 of the Local Government: Finance Management Act, Act No 56 of 2003, approves the 2024/25 Adjustments Budget Report as set-out in the **"Annexure A"** on the following tables:

- Table 7 - B1 Adjustments Budget Summary
- Table 8 - B2 Adjustments Budget Financial Performance (revenue and expenditure by standard classification)
- Table 9 - B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

- Table 10 - B4 Adjustments Financial Performance (revenue and expenditure by type)
- Table 11 - B5 Adjustments Budget Capital Expenditure by vote and standard classification and funding source
- Table 12 - B6 Adjustments Budget Financial Position
- Table 13 - B7 Adjustments Budget Cash Flows
- Table 14 - B8 Cash backed reserves/accumulated surplus reconciliation.
- Table 15 - B9 Asset Management, and
- Table 16 - B10 Basic service delivery measurement.

10.2 That the Council approves the **"Annexure B"** which regulates the format of the budget documentation as set out in Schedule B (Version 6.8) of the Municipal Budget and Reporting Regulations. This includes the main Tables B1 – B10 as well as the supporting tables SB1 – SB20.

10.3 That the Detail Capital Programme be noted, **"Annexure C"**.

10.4 That the Adjustments Budget be submitted to the National Treasury in both printed and electronic format and to the relevant Provincial Treasury.

Item prepared by the Manager Budget & Treasury:

Item approved by the Chief Financial Officer:

Item endorsed by the Municipal Manager:

Item noted by Portfolio Chairperson:

“ANNEXURE A”

2024/25 1ST SPECIAL ADJUSTMENTS BUDGET OF

KOUGA LOCAL MUNICIPALITY

AUGUST 2024

Copies of this document can be viewed:

- At www.kouga.gov.za

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1. EXECUTIVE MAYOR'S REPORT

1.1. Summary of reasons for the 2024/25 1ST Special Adjustments Budget

In accordance with Section 28 of the Municipal Finance Management Act, Act No 56 of 2003 (MFMA), stipulates that –

(1) A municipality must revise its approved annual budget through an adjustments budget.

(2)(b) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.

(2)(e) To authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the Council.

(3) An adjustments budget must be in a prescribed format.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

In terms of the Municipal Budget and Reporting Regulations (MBRR), regulation 23, sub regulation (5), an adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the rollovers relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which the rollovers relate.

The budget has been assessed and adjusted based on the above legislative requirements.

1.1.1 The Executive Mayor recommends that the Council approves the 2024/25 1st Special Adjustments Budget.

2. 2024/25 SPECIAL ADJUSTMENTS BUDGET RESOLUTIONS

2.1. Approval of the 1st Special Adjustments Budget

2.1.1. The Executive Mayor recommends that the Council, by resolution taken by the majority of its full number, and in terms of Section 30(2) of the Local Government: Municipal Structures Act No. 117 of 1998 (as amended), read in conjunction with Section 28 of the Local Government: Municipal Finance Management Act, Act No 56 of 2003, approves the 2024/25 1st Special Adjustments Budget as set-out in the following tables:

Table 7 (B1 - Adjustments Budget Summary: page 8)

Table 8 (B2 - Adjustments Budget Financial Performance (revenue and expenditure by standard classification): page 10)

Table 9 (B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal vote): page 12)

Table 10 (B4 - Adjustments Budget Financial Performance (revenue and expenditure by type): page 13)

Table 11 (B5 - Adjustments Budget Capital Expenditure by vote, standard classification and funding source: page 15)

Table 12 (B6 - Adjustments Budget Financial Position: page 17)

Table 13 (B7 - Adjustments Budgeted Cash Flows: page 19)

Table 14 (B8 - Cash backed reserves/accumulated surplus reconciliation: page 20)

Table 15 (B9 Asset Management : page 21)

Table 16 (B10 Basic Service Delivery Measurement: page 24)

3. EXECUTIVE SUMMARY

3.1. Compliancy with the Municipal Finance Management Act.

The special adjustments budget is prepared in compliance with Section 28(2)(e) of the Municipal Finance Management Act and Regulation 23(5) of the Municipal Budget and Reporting Regulations.

3.2. Compliance with the Municipal Budget and Reporting Regulations.

The Local Government: Municipal Finance Management Act (Act No. 56 of 2003): Municipal Budget and Reporting Regulations regulate the format of the budget documentation as set out in Schedule B – **"Annexure B"** of the Municipal Budget and Reporting Regulations. This includes the main Tables B1 – B10 as well as the supporting tables SB1 – SB20.

4. HIGH LEVEL OPERATING ADJUSTMENTS BUDGET

4.1. Operating Revenue Adjustments Budget

Table1: High Level Summary of Operating Revenue by Source

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue					
Exchange Revenue					
Service charges - Electricity	381 991	381 991	–	–	381 991
Service charges - Water	82 323	82 323	–	–	82 323
Service charges - Waste Water Management	64 086	64 086	–	–	64 086
Service charges - Waste Management	71 123	71 123	–	–	71 123
Sale of Goods and Rendering of Services	9 533	9 533	–	–	9 533
Agency services	4 554	4 554	–	–	4 554
Interest earned from Receivables	32 335	32 335	–	–	32 335
Interest earned from Current and Non-Current Assets	13 998	13 998	–	–	13 998
Rental from Fixed Assets	3 187	3 187	–	–	3 187
Licence and permits	2 851	2 851	–	–	2 851
Operational Revenue	1 955	1 955	–	–	1 955
Non-Exchange Revenue					
Property rates	297 076	297 076	–	–	297 076
Fines, penalties and forfeits	143 343	143 343	–	–	143 343
Licences or permits	11 772	11 772	–	–	11 772
Transfer and subsidies - Operational	202 153	202 153	3 498	3 498	205 651
Transfers and subsidies - capital	133 816	133 816	20 386	20 386	154 202
Interest	5 510	5 510	–	–	5 510
Operational Revenue	64 831	64 831	–	–	64 831
Total Revenue	**1 526 437**	**1 526 437**	**23 884**	**23 884**	**1 550 321**

This increase is mostly related to capital grant roll-over projects. The amount of R 20,386 million recognised under transfers and subsidies – capital, relates to the prior year unspent Human Settlement Grant for the Hankey 990 phase 2 and 3 projects.

The amount of R 3,498 million recognised under transfers and subsidies – operational, includes an amount of R 3,448 million for the Human Settlement Operational Grant for the Hankey 990 project management and R 0,050 million relates to funds received from the South African National Biodiversity Institute for the environment management internship programme.

4.2. Operating Expenditure Adjustments Budget

Table 2: High Level Summary of Operating Expenditure by Type

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Expenditure By Type					
Employee related costs	471 743	471 743	9 313	9 313	481 056
Remuneration of councillors	15 594	15 594	–	–	15 594
Bulk purchases - electricity	386 299	386 299	–	–	386 299
Inventory consumed	109 019	109 019	(1 000)	(1 000)	108 019
Debt impairment	158 246	158 246	–	–	158 246
Depreciation and amortisation	117 798	117 798	–	–	117 798
Interest	17 404	17 404	19 922	19 922	37 326
Contracted services	125 372	125 672	1 492	1 492	127 164
Transfers and subsidies	400	400	–	–	400
Irrecoverable debts written off	9 359	9 359	–	–	9 359
Operational costs	94 240	93 940	50	50	93 990
Total Expenditure	**1 505 474**	**1 505 474**	**29 778**	**29 778**	**1 535 251**

The approved operating budget increased by R 29,778 million, from R 1,505 billion to R 1,535 billion. The increase of R 9,313 million under employee related costs relates to R 5,865 million for critical vacancies and R 3,448 million relates to the Human Settlement Grant for the housing project management.

The increase of R 19,922 million under interest relates to the finance cost for the new loan of R 200,000 million for the road's infrastructure in Kouga. The decrease in inventory consumed by R 1,000 million is due to virements made to the contracted services, and the additional funds amounting to R 0,492 million, relates to the Boots on the Ground Project for the appointment of EPWP workers.

The increase of R 50 thousand under operational costs relate to the expenditure of the funds received from the South African National Biodiversity Institute for the environment management internship programme.

4.3. High Level Summary Operating Budget

Table 3: High Level Summary of Operating Revenue and Expenditure

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Revenue	1 526 437	1 526 437	23 884	23 884	1 550 321
Total Expenditure	1 505 474	1 505 474	29 778	29 778	1 535 251
Surplus/(Deficit)	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**

5. HIGH LEVEL CAPITAL ADJUSTMENTS BUDGET

5.1. Capital Adjustments Budget per Vote

Table 4: High Level Capital Budget Expenditure by Vote

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Multi-year expenditure ***to be adjusted***					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	–	–	1 413	1 413	1 413
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	–	–	755	755	755
Vote 4 - COMMUNITY SERVICES	1 391	1 391	242	242	1 634
Vote 5 - CIVIL AND WATER SERVICES	80 868	80 868	193 936	193 936	274 804
Vote 6 - ELECTRO/MECHANICAL SERVICES	68 103	68 103	5 000	5 000	73 103
Vote 7 - PLANNING AND DEVELOPMENT	–	–	20 386	20 386	20 386
Capital multi-year expenditure sub-total	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**

The approved 2024/25 capital budget increased by R 221,732 million, from R 150,362 million to R 372,094 million. The increase amount of R 1,413 million under the Office of the Deputy Municipal Manager, relates to an amount of R 0,413 million for the Computer Equipment rollover and an amount of R 1,000 million was made available for the procurement of additional laptops.

The increase of R 0,755 million under Finance and Economic Development relates to capital projects' rollovers and includes an amount of R 578 thousand for Air-Conditioners for the whole Municipality, an amount of R 78 thousand for Computer Equipment and an amount of R 100 thousand for Township Economy Support (Agriculture).

The increase of R 0,242 million under Community Services relates to the capital project rollover for the Security Cameras.

The increase of R 193,936 million under Civil and Water Services relates to the capital projects' rollovers amounting to R 20,023 million and includes an amount of R 173,913 million (excluding VAT) for the road's infrastructure loan of R 200,000 million.

The increase of R 5,000 million under Electro and Mechanical Services relates to the capital project rollover for the Electrical Oil Circuit Breakers replacement with vacuum SCADA ready breakers.

The increase of R 20,386 million under Planning and Development relates to the capital projects' rollovers for the Human Settlement Grant of Hankey 990 projects.

All committed capital expenditure through tenders' processes and orders issued have been included in the rollover capital budget. Capital budget rollovers to the amount of R 46,819 million are budgeted for and detailed Capital Programme is included in **"Annexure C".**

5.2. Capital Budget by Funding Source

Table 5: High Level Capital Budget Expenditure by Funding Source

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Funded by:					
National Government	54 997	54 997	–	–	54 997
Provincial Government	59 973	59 973	20 386	20 386	80 359
District Municipality	1 391	1 391	–	–	1 391
Transfers recognised - capital	**116 362**	**116 362**	**20 386**	**20 386**	**136 747**
Borrowing	34 000	34 000	173 913	173 913	207 913
Internally generated funds	–	–	27 434	27 434	27 434
Total Capital Funding	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**

5.3. High Level Capital and Operating Budget Summary

Table 6: High Level Summary of Capital and Operating Budget

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Capital Expenditure	150 362	150 362	221 732	221 732	372 094
Total Operating Expenditure	1 505 474	1 505 474	29 778	29 778	1 535 251
Total Expenditure	**1 655 836**	**1 655 836**	**251 510**	**251 510**	**1 907 345**

6. SPECIAL ADJUSTMENTS BUDGET TABLES

The ten main budget tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section. These tables set out the Municipality's 2024/25 Special Adjustments Budget to be considered for approval by Council. Each table is accompanied by explanatory notes.

Table 7 (B1- Adjustments Budget Summary)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Financial Performance					
Property rates	297 076	297 076	–	–	297 076
Service charges	599 522	599 522	–	–	599 522
Investment revenue	13 998	13 998	–	–	13 998
Transfers recognised - operational	202 153	202 153	3 498	3 498	205 651
Other own revenue	279 872	279 872	–	–	279 872
Total Revenue (excluding capital transfers and contributions)	**1 392 621**	**1 392 621**	**3 498**	**3 498**	**1 396 119**
Employee costs	471 743	471 743	9 313	9 313	481 056
Remuneration of councillors	15 594	15 594	–	–	15 594
Depreciation & asset impairment	117 798	117 798	–	–	117 798
Interest	17 404	17 404	19 922	19 922	37 326
Inventory consumed and bulk purchases	495 318	495 318	(1 000)	(1 000)	494 318
Transfers and subsidies	400	400	–	–	400
Other expenditure	387 217	387 217	1 542	1 542	388 759
Total Expenditure	**1 505 474**	**1 505 474**	**29 778**	**29 778**	**1 535 251**
Surplus/(Deficit)	(112 853)	(112 853)	(26 279)	(26 279)	(139 132)
Transfers and subsidies - capital (monetary allocations)	133 816	133 816	20 386	20 386	154 202
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/ (Deficit) for the year	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**
Capital expenditure & funds sources					
Capital expenditure	150 362	150 362	221 732	221 732	372 094
Transfers recognised - capital	116 362	116 362	20 386	20 386	136 747
Borrowing	34 000	34 000	173 913	173 913	207 913
Internally generated funds	–	–	27 434	27 434	27 434
Total sources of capital funds	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Financial position					
Total current assets	213 837	213 837	21 263	21 263	235 101
Total non-current assets	2 369 948	2 369 948	221 732	221 732	2 591 680
Total current liabilities	225 392	225 392	19 668	19 668	245 060
Total non-current liabilities	270 953	270 953	153 271	153 271	424 224
Community wealth/Equity	**2 087 440**	**2 087 440**	**70 058**	**70 058**	**2 157 498**
Cash flows					
Net cash from (used) operating	138 815	138 815	(21 193)	(21 193)	117 622
Net cash from (used) investing	(116 362)	(116 362)	(47 819)	(47 819)	(164 181)
Net cash from (used) financing	(22 478)	(22 478)	(9 718)	(9 718)	(32 196)
Cash/cash equivalents at the year end	**43 641**	**43 641**	**21 263**	**21 263**	**64 904**
Cash backing/surplus reconciliation					
Cash and investments available	43 640	43 640	21 263	21 263	64 904
Application of cash and investments	21 278	21 278	8 744	8 744	30 022
Balance - surplus (shortfall)	**22 362**	**22 362**	**12 520**	**12 520**	**34 882**
Asset Management					
Asset register summary (WDV)	2 369 948	2 369 948	221 732	221 732	2 591 680
Depreciation	117 798	117 798	–	–	117 798
Renewal and Upgrading of Existing Assets	97 563	97 563	40 248	40 248	137 812
Repairs and Maintenance	228 381	228 306	5 180	5 180	233 485
Free services					
Cost of Free Basic Services provided	66 720	66 720	–	–	66 720
Revenue cost of free services provided	7 249	7 249	–	–	7 249
Households below minimum service level					
Water:	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–
Energy:	–	–	–	–	–
Refuse:	–	–	–	–	–

Explanatory notes to Table 7 B1 – Adjustments Budget Summary

1. The aim of the Adjustments Budget Summary is to provide a concise overview of the proposed Adjustments Budget from all of the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the amounts to be approved by Council within the context of operating performance, resources utilised for capital expenditure, financial position, cash and funding compliance, as well as the Municipality's commitment to eliminating basic service delivery backlogs.

Table 8 (B2 - Adjustments Budget Financial Performance (revenue and expenditure by standard classification))

Standard Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue - Functional					
Governance and administration	**590 750**	**590 750**	**–**	**–**	**590 750**
Executive and council	142	142	–	–	142
Finance and administration	590 608	590 608	–	–	590 608
Internal audit	–	–	–	–	–
Community and public safety	**87 286**	**87 286**	**23 834**	**23 834**	**111 120**
Community and social services	2 460	2 460	–	–	2 460
Sport and recreation	11 504	11 504	–	–	11 504
Public safety	1 857	1 857	–	–	1 857
Housing	68 969	68 969	23 834	23 834	92 803
Health	2 496	2 496	–	–	2 496
Economic and environmental services	**56 136**	**56 136**	**50**	**50**	**56 186**
Planning and development	10 252	10 252	–	–	10 252
Road transport	19 972	19 972	–	–	19 972
Environmental protection	25 912	25 912	50	50	25 962
Trading services	**792 266**	**792 266**	**–**	**–**	**792 266**
Energy sources	409 585	409 585	–	–	409 585
Water management	177 913	177 913	–	–	177 913
Waste water management	123 062	123 062	–	–	123 062
Waste management	81 707	81 707	–	–	81 707
Other	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	**1 526 437**	**1 526 437**	**23 884**	**23 884**	**1 550 321**
Expenditure - Functional					
Governance and administration	**362 481**	**362 481**	**340**	**340**	**362 821**
Executive and council	61 996	61 996	(759)	(759)	61 237
Finance and administration	299 963	299 963	1 099	1 099	301 062
Internal audit	523	523	–	–	523
Community and public safety	**140 104**	**140 104**	**1 000**	**1 000**	**141 104**
Community and social services	13 952	13 952	–	–	13 952
Sport and recreation	75 205	75 205	–	–	75 205
Public safety	33 254	33 254	–	–	33 254
Housing	9 703	9 703	1 000	1 000	10 703
Health	7 991	7 991	–	–	7 991

Standard Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Economic and environmental services	**288 532**	**288 532**	**22 651**	**22 651**	**311 182**
Planning and development	32 149	32 149	2 155	2 155	34 304
Road transport	246 274	246 274	20 446	20 446	266 719
Environmental protection	10 109	10 109	50	50	10 159
Trading services	**714 357**	**714 357**	**5 787**	**5 787**	**720 143**
Energy sources	453 172	453 172	4 510	4 510	457 682
Water management	108 542	108 542	1 276	1 276	109 818
Waste water management	88 779	88 779	–	–	88 779
Waste management	63 864	63 864	–	–	63 864
Other	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	**1 505 474**	**1 505 474**	**29 778**	**29 778**	**1 535 251**
Surplus/ (Deficit) for the year	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**

Explanatory notes to Table 8 B2 – Adjustments Budget Financial Performance (revenue and expenditure by standard classification)

1. The “standard classification” refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities approve a budget in one common format, to facilitate comparison across all municipalities.

Table 9 (B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal vote))

Vote Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	1 115	1 115	–	–	1 115
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	446 890	446 890	–	–	446 890
Vote 4 - COMMUNITY SERVICES	276 782	276 782	50	50	276 832
Vote 5 - CIVIL AND WATER SERVICES	314 671	314 671	–	–	314 671
Vote 6 - ELECTRO/MECHANICAL SERVICES	409 586	409 586	–	–	409 586
Vote 7 - PLANNING AND DEVELOPMENT	77 392	77 392	23 834	23 834	101 227
Total Revenue by Vote	**1 526 437**	**1 526 437**	**23 884**	**23 884**	**1 550 321**
Expenditure by Vote					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	31 456	31 456	(759)	(759)	30 696
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	128 955	128 955	–	–	128 955
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	141 869	141 869	289	289	142 158
Vote 4 - COMMUNITY SERVICES	386 594	386 594	542	542	387 136
Vote 5 - CIVIL AND WATER SERVICES	316 288	316 288	23 040	23 040	339 329
Vote 6 - ELECTRO/MECHANICAL SERVICES	466 160	466 160	4 829	4 829	470 989
Vote 7 - PLANNING AND DEVELOPMENT	34 152	34 152	1 837	1 837	35 989
Total Expenditure by Vote	**1 505 474**	**1 505 474**	**29 778**	**29 778**	**1 535 251**
Surplus/ (Deficit) for the year	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**

Explanatory notes to Table 9 B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

1. The purpose of the format in which the Adjustments Budget is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, so as to assign responsibility for the revenue and expenditure recorded against these votes to the Municipal Manager and Directors concerned. Operating revenue and expenditure is thus presented by "vote". A "vote" is defined as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds.

Table 10 (B4 - Adjustments Budget Financial Performance (revenue and expenditure))

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue					
Exchange Revenue					
Service charges - Electricity	381 991	381 991	–	–	381 991
Service charges - Water	82 323	82 323	–	–	82 323
Service charges - Waste Water Management	64 086	64 086	–	–	64 086
Service charges - Waste Management	71 123	71 123	–	–	71 123
Sale of Goods and Rendering of Services	9 533	9 533	–	–	9 533
Agency services	4 554	4 554	–	–	4 554
Interest	–	–	–	–	–
Interest earned from Receivables	32 335	32 335	–	–	32 335
Interest earned from Current and Non-Current Assets	13 998	13 998	–	–	13 998
Dividends	–	–	–	–	–
Rent on Land	–	–	–	–	–
Rental from Fixed Assets	3 187	3 187	–	–	3 187
Licence and permits	2 851	2 851	–	–	2 851
Operational Revenue	1 955	1 955	–	–	1 955
Non-Exchange Revenue					
Property rates	297 076	297 076	–	–	297 076
Surcharges and Taxes	–	–	–	–	–
Fines, penalties and forfeits	143 343	143 343	–	–	143 343
Licences or permits	11 772	11 772	–	–	11 772
Transfer and subsidies - Operational	202 153	202 153	3 498	3 498	205 651
Interest	5 510	5 510	–	–	5 510
Fuel Levy	–	–	–	–	–
Operational Revenue	64 831	64 831	–	–	64 831
Gains on disposal of Assets	–	–	–	–	–
Other Gains	–	–	–	–	–
Discontinued Operations	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1 392 621**	**1 392 621**	**3 498**	**3 498**	**1 396 119**
Expenditure By Type					
Employee related costs	471 743	471 743	9 313	9 313	481 056
Remuneration of councillors	15 594	15 594	–	–	15 594
Bulk purchases - electricity	386 299	386 299	–	–	386 299
Inventory consumed	109 019	109 019	(1 000)	(1 000)	108 019
Debt impairment	158 246	158 246	–	–	158 246
Depreciation and amortisation	117 798	117 798	–	–	117 798
Interest	17 404	17 404	19 922	19 922	37 326
Contracted services	125 372	125 672	1 492	1 492	127 164
Transfers and subsidies	400	400	–	–	400
Irrecoverable debts written off	9 359	9 359	–	–	9 359
Operational costs	94 240	93 940	50	50	93 990
Losses on disposal of Assets	–	–	–	–	–
Other Losses	–	–	–	–	–
Total Expenditure	**1 505 474**	**1 505 474**	**29 778**	**29 778**	**1 535 251**
Surplus/(Deficit)	**(112 853)**	**(112 853)**	**(26 279)**	**(26 279)**	**(139 132)**

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Transfers and subsidies - capital (monetary allocations)	133 816	133 816	20 386	20 386	154 202
Transfers and subsidies - capital (in-kind)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**
Income Tax	–	–	–	–	–
Surplus/(Deficit) after income tax	20 963	20 963	(5 893)	(5 893)	15 070
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	20 963	20 963	(5 893)	(5 893)	15 070
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–
Surplus/ (Deficit) for the year	**20 963**	**20 963**	**(5 893)**	**(5 893)**	**15 070**

Explanatory notes to Table 10 B4 – Adjustments Budget Financial Performance (revenue and expenditure)

1. The Financial Performance Adjustments Budget is required to be approved concurrently by revenue source and expenditure type, to ensure consistency with annual reporting format requirements. A key aim is to facilitate comparison between the annual results and the Adjustments Budget, to assess performance.

2. The operating revenue (excluding capital transfers and contributions) increased by R 3,498 million, this is due to the funds amounting to R 3,448 million received from the Department of human settlement for the housing project management and R 50 thousand received from the South African National Biodiversity Institute for the environment management internship programme.

Table 11 (B5 - Adjustments Capital Expenditure Budget by vote, standard classification, and funding source)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Multi-year expenditure *to be adjusted*					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	–	–	1 413	1 413	1 413
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	–	–	755	755	755
Vote 4 - COMMUNITY SERVICES	1 391	1 391	–	–	1 391
Vote 5 - CIVIL AND WATER SERVICES	80 868	80 868	193 315	193 315	274 183
Vote 6 - ELECTRO/MECHANICAL SERVICES	68 103	68 103	5 000	5 000	73 103
Vote 7 - PLANNING AND DEVELOPMENT	–	–	20 386	20 386	20 386
Capital multi-year expenditure sub-total	**150 362**	**150 362**	**220 869**	**220 869**	**371 231**
Single-year expenditure *to be adjusted*					
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	–	–	242	242	242
Vote 5 - CIVIL AND WATER SERVICES	–	–	621	621	621
Vote 6 - ELECTRO/MECHANICAL SERVICES	–	–	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT	–	–	–	–	–
Capital single-year expenditure sub-total	**–**	**–**	**863**	**863**	**863**
Total Capital Expenditure - Vote	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**
Capital Expenditure - Functional					
Governance and administration	**34 000**	**34 000**	**2 311**	**2 311**	**36 311**
Executive and council	–	–	–	–	–
Finance and administration	34 000	34 000	2 311	2 311	36 311
Internal audit	–	–	–	–	–
Community and public safety	**1 391**	**1 391**	**20 386**	**20 386**	**21 777**
Community and social services	–	–	–	–	–
Sport and recreation	–	–	–	–	–
Public safety	1 391	1 391	–	–	1 391
Housing	–	–	20 386	20 386	20 386
Health	–	–	–	–	–

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Economic and environmental services	**9 670**	**9 670**	**174 948**	**174 948**	**184 618**
Planning and development	500	500	1 035	1 035	1 535
Road transport	9 170	9 170	173 913	173 913	183 083
Environmental protection	–	–	–	–	–
Trading services	**105 300**	**105 300**	**24 088**	**24 088**	**129 389**
Energy sources	34 103	34 103	5 000	5 000	39 103
Water management	29 008	29 008	7 984	7 984	36 992
Waste water management	42 190	42 190	11 104	11 104	53 294
Waste management	–	–	–	–	–
Other	–	–	–	–	–
Total Capital Expenditure - Functional	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**
Funded by:					
National Government	54 997	54 997	–	–	54 997
Provincial Government	59 973	59 973	20 386	20 386	80 359
District Municipality	1 391	1 391	–	–	1 391
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–
Transfers recognised - capital	**116 362**	**116 362**	**20 386**	**20 386**	**136 747**
Borrowing	34 000	34 000	173 913	173 913	207 913
Internally generated funds	–	–	27 434	27 434	27 434
Total Capital Funding	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**

Explanatory notes to Table 11 B5 – Adjustments Capital Expenditure Budget by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table 12 (B6 - Adjustments Budget Financial Position)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	43 640	43 640	21 263	21 263	64 904
Trade and other receivables from exchange transactions	77 030	77 030	–	–	77 030
Receivables from non-exchange transactions	29 014	29 014	–	–	29 014
Current portion of non-current receivables	–	–	–	–	–
Inventory	18 598	18 598	–	–	18 598
VAT	45 445	45 445	(0)	(0)	45 445
Other current assets	109	109	–	–	109
Total current assets	**213 837**	**213 837**	**21 263**	**21 263**	**235 101**
Non-current assets					
Investment property	262 608	262 608	–	–	262 608
Property, plant and equipment	2 106 737	2 106 737	221 732	221 732	2 328 469
Intangible assets	603	603	–	–	603
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non-current assets	**2 369 948**	**2 369 948**	**221 732**	**221 732**	**2 591 680**
TOTAL ASSETS	**2 583 785**	**2 583 785**	**242 996**	**242 996**	**2 826 781**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	23 564	23 564	10 924	10 924	34 488
Consumer deposits	29 060	29 060	–	–	29 060
Trade and other payables from exchange transactions	124 413	124 413	–	–	124 413
Trade and other payables from non-exchange transactions	–	–	8 744	8 744	8 744
Provisions	48 355	48 355	–	–	48 355
VAT	(0)	(0)	–	–	(0)
Other current liabilities	–	–	–	–	–
Total current liabilities	**225 392**	**225 392**	**19 668**	**19 668**	**245 060**

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Non-current liabilities					
Financial Liabilities	11 333	11 333	153 271	153 271	164 604
Provisions	259 620	259 620	–	–	259 620
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non-current liabilities	**270 953**	**270 953**	**153 271**	**153 271**	**424 224**
TOTAL LIABILITIES	**496 345**	**496 345**	**172 938**	**172 938**	**669 283**
NET ASSETS	**2 087 440**	**2 087 440**	**70 058**	**70 058**	**2 157 498**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 087 440	2 087 440	70 058	70 058	2 157 498
Funds and Reserves	–	–	–	–	–
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 087 440**	**2 087 440**	**70 058**	**70 058**	**2 157 498**

Explanatory notes to Table 12 B6 – Adjustments Budget Financial Position

1 The table represents Assets Less Liabilities as Community Wealth. The order of items within each group is also aligned to the convention of showing items in order of liquidity, e.g., assets readily converted to cash or liabilities immediately required to be met from cash appear first.

2 Any movement on the Adjustments Budgeted Financial Performance or the Capital Adjustments Budget will invariably impact on the Adjustments Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and consequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption informs the budget provision for debt impairment, which in turn impacts on the provision for bad debts. These budgets and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is directly informed by forecasting the statement of financial position.

3 The cash flow position requires close and ongoing monitoring.

Table 13 (B7 - Adjustments Budgeted Cash Flow Statement)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	287 458	287 458	–	–	287 458
Service charges	761 922	761 922	–	–	761 922
Other revenue	93 666	93 666	7 098	7 098	100 764
Transfers and Subsidies - Operational	202 153	202 153	3 498	3 498	205 651
Transfers and Subsidies - Capital	123 443	123 443	–	–	123 443
Interest	13 998	13 998	–	–	13 998
Dividends	–	–	–	–	–
Payments					
Suppliers and employees	(1 327 265)	(1 327 265)	(11 867)	(11 867)	(1 339 132)
Finance charges	(16 159)	(16 159)	(19 922)	(19 922)	(36 082)
Transfers and Grants	(400)	(400)	–	–	(400)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**138 815**	**138 815**	**(21 193)**	**(21 193)**	**117 622**
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–
Payments					
Capital assets	(116 362)	(116 362)	(47 819)	(47 819)	(164 181)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(116 362)**	**(116 362)**	**(47 819)**	**(47 819)**	**(164 181)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–
Payments					
Repayment of borrowing	(22 478)	(22 478)	(9 718)	(9 718)	(32 196)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(22 478)**	**(22 478)**	**(9 718)**	**(9 718)**	**(32 196)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(24)**	**(24)**	**(78 731)**	**(78 731)**	**(78 755)**
Cash/cash equivalents at the year begin:	43 665	43 665	99 994	99 994	143 659
Cash/cash equivalents at the year-end:	43 641	43 641	21 263	21 263	64 904

Explanatory notes to Table 13 B7 – Adjustments Budgeted Cash Flow Statement

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.

2. It reflects the expected cash in-flows versus the cash out-flows that is likely to result from the implementation of the Budget.

3. The municipality will have to maintain its efforts of enforcing strict cash flow management and monitoring on an ongoing basis.

Table 14 (B8 - Cash backed reserves/accumulated surplus reconciliation)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Cash and investments available					
Cash/cash equivalents at the year end	43 641	43 641	21 263	21 263	64 904
Other current investments > 90 days	–	–	–	–	–
Non-current assets - Investments	–	–	–	–	–
Cash and investments available:	**43 640**	**43 640**	**21 263**	**21 263**	**64 904**
Applications of cash and investments					
Unspent conditional transfers	–	–	8 744	8 744	8 744
Unspent borrowing	–	–	–	–	–
Statutory requirements	(45 445)	(45 445)	–	–	(45 445)
Other working capital requirements	18 368	18 368		–	18 368
Other provisions	48 355	48 355	–	–	48 355
Long term investments committed	–	–	–	–	–
Reserves to be backed by cash/investments	–	–	–	–	–
Total Application of cash and investments:	**21 278**	**21 278**	**8 744**	**8 744**	**30 022**
Surplus(shortfall)	**22 362**	**22 362**	**12 520**	**12 520**	**34 882**

Explanatory notes to Table 14 B8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The table assesses the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

2. As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 Adjustments Budget, the end objective was to ensure that the budget is funded as required in accordance with section 18 of the MFMA.

3. The available cash and investments amount increased by R 12,520 million, from R 22,362 million to R 34,882 million.

4. The unspent amount of R 8,744 million relates to the unspent conditional grants as of 30 June 2024 and includes an amount of R 8,057 million for the Water Services Infrastructure Grant (WSIG) and an amount of R 0,687 million for the Integrated National Electrification Programme Grant (INEP).

Table 15 (B9 - Asset Management)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CAPITAL EXPENDITURE					
Total New Assets ***to be adjusted***	**52 798**	**52 798**	**181 484**	**181 484**	**234 282**
Roads Infrastructure	150	150	174 089	174 089	174 239
Electrical Infrastructure	3 755	3 755	–	–	3 755
Water Supply Infrastructure	11 975	11 975	4 984	4 984	16 960
Sanitation Infrastructure	1 527	1 527	–	–	1 527
Infrastructure	**17 407**	**17 407**	**179 074**	**179 074**	**196 481**
Computer Equipment	**–**	**–**	**1 733**	**1 733**	**1 733**
Furniture and Office Equipment	**–**	**–**	**578**	**578**	**578**
Machinery and Equipment	**–**	**–**	**100**	**100**	**100**
Transport Assets	**35 391**	**35 391**	**–**	**–**	**35 391**
Total Renewal of Existing Assets ***to be adjusted***	**250**	**250**	**5 000**	**5 000**	**5 250**
Electrical Infrastructure	–	–	5 000	5 000	5 000
Water Supply Infrastructure	250	250	–	–	250
Infrastructure	**250**	**250**	**5 000**	**5 000**	**5 250**
Total Upgrading of Existing Assets ***to be adjusted***	**97 313**	**97 313**	**35 248**	**35 248**	**132 562**
Roads Infrastructure	8 596	8 596	–	–	8 596
Storm water Infrastructure	424	424	–	–	424
Electrical Infrastructure	30 348	30 348	–	–	30 348
Water Supply Infrastructure	16 783	16 783	23 386	23 386	40 168
Sanitation Infrastructure	40 663	40 663	11 104	11 104	51 767
Infrastructure	**96 813**	**96 813**	**34 490**	**34 490**	**131 303**
Community Facilities	–	–	–	–	–
Sport and Recreation Facilities	500	500	759	759	1 259
Community Assets	**500**	**500**	**759**	**759**	**1 259**

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Capital Expenditure *to be adjusted*					
Roads Infrastructure	8 746	8 746	174 089	174 089	182 835
Storm water Infrastructure	424	424	–	–	424
Electrical Infrastructure	34 103	34 103	5 000	5 000	39 103
Water Supply Infrastructure	29 008	29 008	28 370	28 370	57 378
Sanitation Infrastructure	42 190	42 190	11 104	11 104	53 294
Infrastructure	**114 470**	**114 470**	**218 563**	**218 563**	**333 033**
Community Facilities	–	–	–	–	–
Sport and Recreation Facilities	500	500	759	759	1 259
Community Assets	**500**	**500**	**759**	**759**	**1 259**
Computer Equipment	**–**	**–**	**1 733**	**1 733**	**1 733**
Furniture and Office Equipment	**–**	**–**	**578**	**578**	**578**
Machinery and Equipment	**–**	**–**	**100**	**100**	**100**
Transport Assets	**35 391**	**35 391**	**–**	**–**	**35 391**
TOTAL CAPITAL EXPENDITURE *to be adjusted*	**150 362**	**150 362**	**221 732**	**221 732**	**372 094**
ASSET REGISTER SUMMARY - PPE (WDV)					
Roads Infrastructure	518 821	518 821	174 089	174 089	692 910
Storm water Infrastructure	28 084	28 084	–	–	28 084
Electrical Infrastructure	209 400	209 400	5 000	5 000	214 400
Water Supply Infrastructure	421 782	421 782	28 370	28 370	450 152
Sanitation Infrastructure	495 636	495 636	11 104	11 104	506 740
Solid Waste Infrastructure	(15 087)	(15 087)	–	–	(15 087)
Information and Communication Infrastructure	72	72	–	–	72
Infrastructure	1 658 709	1 658 709	218 563	218 563	1 877 272
Community Assets	59 161	59 161	759	759	59 920
Investment properties	262 608	262 608	–	–	262 608
Other Assets	112 819	112 819	–	–	112 819
Intangible Assets	603	603	–	–	603
Computer Equipment	5 110	5 110	1 733	1 733	6 843
Furniture and Office Equipment	(12 500)	(12 500)	578	578	(11 922)
Machinery and Equipment	6 323	6 323	100	100	6 423
Transport Assets	65 778	65 778	–	–	65 778
Land	211 337	211 337	–	–	211 337
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**2 369 948**	**2 369 948**	**221 732**	**221 732**	**2 591 680**

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
EXPENDITURE OTHER ITEMS					
Depreciation & asset impairment	117 798	117 798	–	–	117 798
Repairs and Maintenance by asset class	**228 381**	**228 306**	**5 180**	**5 180**	**233 485**
Roads Infrastructure	52 369	52 369	523	523	52 892
Storm water Infrastructure	2 120	2 120	–	–	2 120
Electrical Infrastructure	30 806	30 806	3 062	3 062	33 868
Water Supply Infrastructure	32 198	32 198	1 276	1 276	33 475
Sanitation Infrastructure	38 483	38 483	–	–	38 483
Infrastructure	155 976	155 976	4 862	4 862	160 838
Community Facilities	40 224	40 224	(1 000)	(1 000)	39 224
Sport and Recreation Facilities	1 340	1 340	–	–	1 340
Community Assets	41 564	41 564	(1 000)	(1 000)	40 564
Operational Buildings	4 187	4 187	1 000	1 000	5 187
Housing	–	–	–	–	–
Other Assets	4 187	4 187	1 000	1 000	5 187
Machinery and Equipment	694	694	–	–	694
Transport Assets	25 960	25 884	318	318	26 203
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**346 179**	**346 104**	**5 180**	**5 180**	**351 283**
Renewal and upgrading of Existing Assets as % of total capex	*64,9%*	*64,9%*			*37,0%*
Renewal and upgrading of Existing Assets as % of deprecn"	*82,8%*	*82,8%*			*117,0%*
R&M as a % of PPE	*9,6%*	*9,6%*			*9,0%*
Renewal and upgrading and R&M as a % of PPE	*13,8%*	*13,8%*			*14,3%*

Explanatory notes to Table 15 B9 – Asset Management

1. The table provides a summarised version of the capital programme divided into new assets and renewal of existing assets; and reflects the relevant asset categories. The associated repairs and maintenance and depreciation are also reflected. It also provides an indication of the resources deployed for maintaining and renewing existing assets, as well as the extent of asset expansion.

Table 16 (B10 - Basic service delivery measurement)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Household service targets					
Water:					
Piped water inside dwelling	–	–	–	–	–
Piped water inside yard (but not in dwelling)	–	–	–	–	–
Using public tap (at least min. service level)	–	–	–	–	–
Other water supply (at least min. service level)	–	–	–	–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Using public tap (< min. service level)	–	–	–	–	–
Other water supply (< min. service level)	–	–	–	–	–
No water supply	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:					
Flush toilet (connected to sewerage)	–	–	–	–	–
Flush toilet (with septic tank)	–	–	–	–	–
Chemical toilet	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–
Other toilet provisions (> min. service level)	–	–	–	–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Bucket toilet	–	–	–	–	–
Other toilet provisions (< min. service level)	–	–	–	–	–
No toilet provisions	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Energy:					
Electricity (at least min. service level)	–	–	–	–	–
Electricity - prepaid (> min. service level)	–	–	–	–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Electricity (< min. service level)	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–
Other energy sources	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	–	–	–	–	–

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Refuse:					
Removed at least once a week (min. service)	–	–	–	–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Removed less frequently than once a week	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–
Using own refuse dump	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–
No rubbish disposal	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service					
Water (6 kilolitres per household per month)	21 232 488	21 232 488	–	–	21 232 488
Sanitation (free minimum level service)	14 212 728	14 212 728	–	–	14 212 728
Electricity/other energy (50kwh per household per month)	5 584 548	5 584 548	–	–	5 584 548
Refuse (removed at least once a week)	25 690 656	25 690 656	–	–	25 690 656
Informal Settlements	–	–	–	–	–
Cost of Free Basic Services provided (R'000)					
Water (6 kilolitres per indigent household per month)	21 232	21 232	–	–	21 232
Sanitation (free sanitation service to indigent households)	14 213	14 213	–	–	14 213
Electricity/other energy (50kwh per indigent household per month)	5 585	5 585	–	–	5 585
Refuse (removed once a week for indigent households)	25 691	25 691	–	–	25 691
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–
Total cost of FBS provided	66 720	66 720	–	–	66 720
Highest level of free service provided					
Property rates (R'000 value threshold)	–	–	–	–	–
Water (kilolitres per household per month)	–	–	–	–	–
Sanitation (kilolitres per household per month)	–	–	–	–	–
Sanitation (Rand per household per month)	–	–	–	–	–
Electricity (kw per household per month)	–	–	–	–	–
Refuse (average litres per week)	–	–	–	–	–

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue cost of free services provided (R'000)					
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	7 249	7 249	–	–	7 249
Water (in excess of 6 kilolitres per indigent household per month)	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–
Other	–	–	–	–	–
Total revenue cost of subsidised services provided	**7 249**	**7 249**	**–**	**–**	**7 249**

Explanatory notes to Table 16 B10 – Basic Service Delivery Measurement

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

7. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, Charl Du Plessis, Municipal Manager of the Kouga Local Municipality, hereby certify that the 2024/25 Special Adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name __Charl Du Plessis____________________

Municipal Manager of Kouga Local Municipality EC108

Signature:…… du Plessis ……… ………………

Date:……………13 August 2024………………………....

Municipal adjustments budgets & supporting tables

mSCOA Version 6.8

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:	EC108 Kouga
CFO Name:	Riaaz Naziem Lorgat
Tel:	042 200 2200
Fax:	042 200 8606
E-Mail:	rlorgat@kouga.gov.za
Date of Adjustments Budget (dd/mm/yyyy):	01/08/2022
	No
MTREF:	2024
Budget Year:	2024/25

Does this municipality have Entities?

If YES: Identify type of report: Consolidated Informati

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	**Vote 1**	**OFFICE OF THE MUNICIPAL MANAGER**	
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAG	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
	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
	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
	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
	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

EC108 Kouga - Contact Information

A. GENERAL INFORMATION

Municipality	EC108 Kouga	Set name on 'Instructions' sheet
Grade	0	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	EC EASTERN CAPE	
Web Address	www.kouga.gov.za	
E-mail Address	0	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O Box 21
City / Town	JEFFREYS BAY
Postal Code	6330
Street address	
Building	Kouga Municipality
Street No. & Name	33 Da Gama Road
City / Town	JEFFREYS BAY
Postal Code	6330
General Contacts	
Telephone number	042 200 2200
Fax number	042 200 8606

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	6,61124E+12	ID Number	9,20706E+12
Title	Mr	Title	Ms
Name	Brenton Williams	Name	Noyise Khwanla
Telephone number	042 200 2021	Telephone number	042 200 2021
Cell number	083 5496795	Cell number	738310999
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	paspeaker@kouga.gov.za	E-mail address	paspeaker@kouga.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	820209 5010 082	ID Number	9,50126E+12
Title	Mr	Title	Ms
Name	Chris Hattingh Bornman	Name	Yolanda Jordan
Telephone number	042 200 2021	Telephone number	43 200 2021
Cell number	084 240 5226	Cell number	794514211
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	pamayor@kouga.gov.za	E-mail address	pamayor@kouga.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	671015 5014 085	ID Number	830923 0220 086
Title	Mr	Title	Mrs
Name	Charl du Plessis	Name	Joezay Reed
Telephone number	042 200 2046	Telephone number	042 200 2046
Cell number	083 300 0126	Cell number	067 106-2225
Fax number	086 521 4099	Fax number	086 521 4099
E-mail address	cduplessis@kouga.gov.za	E-mail address	jreed@kouga.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	8202175222086	ID Number	6812270093083
Title	Mr	Title	Ms
Name	Riaaz Nazeem Lorgat	Name	Avis Meyer
Telephone number	042 200 2045	Telephone number	042 200 2045
Cell number	084 845 4470	Cell number	081 339 6465
Fax number	0	Fax number	0
E-mail address	rlorgat@kouga.gov.za	E-mail address	ameyer@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	830303 5059 088	ID Number	800520 5376 081
Title	Mr	Title	Mr
Name	Shukree Abrahams	Name	Zandisile Gongqoba
Telephone number	0422002200	Telephone number	0422002200
Cell number	083 265 4372	Cell number	0812199498
Fax number	0	Fax number	0
E-mail address	sabrahams@kouga.gov.za	E-mail address	zgongqoba@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	9,30111E+12	ID Number	9312115353088
Title	Mrs	Title	Mr
Name	Lelethu Swapi	Name	Nkosinathi Mbangi
Telephone number	0422002200	Telephone number	0422002200
Cell number	078 951 7178	Cell number	078 906 6894
Fax number	0	Fax number	0
E-mail address	lswapi@kouga.gov.za	E-mail address	nmbangi@kouga.gov.za
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

EC108 Kouga - Table B1 Adjustments Budget Summary - 01/08/2022

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	297 076	297 076	–	–	–	–	–	–	297 076	313 303	330 535
Service charges	599 522	599 522	–	–	–	–	–	–	599 522	674 252	759 401
Investment revenue	13 998	13 998	–	–	–	–	–	–	13 998	12 809	13 385
Transfers recognised - operational	202 153	202 153	–	–	–	–	3 498	3 498	205 651	211 994	223 454
Other own revenue	279 872	279 872	–	–	–	–	–	–	279 872	299 924	321 560
Total Revenue (excluding capital transfers and	**1 392 621**	**1 392 621**	**–**	**–**	**–**	**–**	**3 498**	**3 498**	**1 396 119**	**1 512 282**	**1 648 335**
Employee costs	471 743	471 743	–	–	–	–	9 313	9 313	481 056	487 140	513 366
Remuneration of councillors	15 594	15 594	–	–	–	–	–	–	15 594	16 345	17 163
Depreciation & asset impairment	117 798	117 798	–	–	–	–	–	–	117 798	123 884	129 229
Interest	17 404	17 404	–	–	–	–	19 922	19 922	37 326	36 474	28 881
Inventory consumed and bulk purchases	495 318	495 318	–	–	–	–	(1 000)	(1 000)	494 318	576 437	656 443
Transfers and subsidies	400	400	–	–	–	–	–	–	400	400	400
Other expenditure	387 217	387 217	–	–	–	–	1 542	1 542	388 759	394 398	412 079
Total Expenditure	**1 505 474**	**1 505 474**	**–**	**–**	**–**	**–**	**29 778**	**29 778**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/(Deficit)	(112 853)	(112 853)	–	–	–	–	(26 279)	(26 279)	(139 132)	(122 797)	(109 226)
Transfers and subsidies - capital (monetary allocations	133 816	133 816	–	–	–	–	20 386	20 386	154 202	52 158	57 374
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**
Capital expenditure & funds sources											
Capital expenditure	150 362	150 362	–	–	–	–	221 732	221 732	372 094	45 354	49 890
Transfers recognised - capital	116 362	116 362	–	–	–	–	20 386	20 386	136 747	45 354	49 890
Borrowing	34 000	34 000	–	–	–	–	173 913	173 913	207 913	–	–
Internally generated funds	–	–	–	–	–	–	27 434	27 434	27 434	–	–
Total sources of capital funds	**150 362**	**150 362**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**372 094**	**45 354**	**49 890**
Financial position											
Total current assets	213 837	213 837	–	–	–	–	21 263	21 263	235 101	225 476	248 001
Total non current assets	2 369 948	2 369 948	–	–	–	–	221 732	221 732	2 591 680	2 513 150	2 433 812
Total current liabilities	225 392	225 392	–	–	–	–	19 668	19 668	245 060	245 548	248 457
Total non current liabilities	270 953	270 953	–	–	–	–	153 271	153 271	424 224	406 221	398 350
Community wealth/Equity	**2 087 440**	**2 087 440**	**–**	**–**	**–**	**–**	**70 058**	**70 058**	**2 157 498**	**2 086 858**	**2 035 006**
Cash flows											
Net cash from (used) operating	138 815	138 815	–	–	–	–	(21 193)	(21 193)	117 622	70 196	96 005
Net cash from (used) investing	(116 362)	(116 362)	–	–	–	–	(47 819)	(47 819)	(164 181)	(45 354)	(49 890)
Net cash from (used) financing	(22 478)	(22 478)	–	–	–	–	(9 718)	(9 718)	(32 196)	(34 488)	(23 612)
Cash/cash equivalents at the year end	**43 641**	**43 641**	**–**	**–**	**–**	**–**	**21 263**	**21 263**	**64 904**	**55 257**	**77 759**
Cash backing/surplus reconciliation											
Cash and investments available	43 640	43 640	–	–	–	–	21 263	21 263	64 904	55 257	77 759
Application of cash and investments	21 278	21 278	–	–	–	–	8 744	8 744	30 022	30 439	30 857
Balance - surplus (shortfall)	**22 362**	**22 362**	**–**	**–**	**–**	**–**	**12 520**	**12 520**	**34 882**	**24 817**	**46 901**
Asset Management											
Asset register summary (WDV)	2 369 948	2 369 948	–	–	–	–	221 732	221 732	2 591 680	2 513 150	2 433 812
Depreciation	117 798	117 798	–	–	–	–	–	–	117 798	123 884	129 229
Renewal and Upgrading of Existing Assets	97 563	97 563	–	–	–	–	40 248	40 248	137 812	14 045	22 990
Repairs and Maintenance	228 381	228 306	–	–	–	–	5 180	5 180	233 485	228 320	240 952
Free services											
Cost of Free Basic Services provided	66 720	66 720	–	–	–	–	–	–	66 720	71 730	77 158
Revenue cost of free services provided	7 249	7 249	–	–	–	–	–	–	7 249	7 647	8 068
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Table B2 Adjustments Budget Financial Performance (functional classification) - 01/08/2022

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**590 750**	**590 750**	**–**	**–**	**–**	**–**	**–**	**–**	**590 750**	**621 613**	**655 502**
Executive and council		142	142	–	–	–	–	–	–	142	148	155
Finance and administration		590 608	590 608	–	–	–	–	–	–	590 608	621 465	655 347
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**87 286**	**87 286**	**–**	**–**	**–**	**–**	**23 834**	**23 834**	**111 120**	**19 225**	**20 187**
Community and social services		2 460	2 460	–	–	–	–	–	–	2 460	2 486	2 515
Sport and recreation		11 504	11 504	–	–	–	–	–	–	11 504	12 252	13 048
Public safety		1 857	1 857	–	–	–	–	–	–	1 857	1 874	1 892
Housing		68 969	68 969	–	–	–	–	23 834	23 834	92 803	–	–
Health		2 496	2 496	–	–	–	–	–	–	2 496	2 613	2 733
Economic and environmental services		**56 136**	**56 136**	**–**	**–**	**–**	**–**	**50**	**50**	**56 186**	**47 066**	**50 111**
Planning and development		10 252	10 252	–	–	–	–	–	–	10 252	10 839	11 529
Road transport		19 972	19 972	–	–	–	–	–	–	19 972	8 631	9 192
Environmental protection		25 912	25 912	–	–	–	–	50	50	25 962	27 596	29 390
Trading services		**792 266**	**792 266**	**–**	**–**	**–**	**–**	**–**	**–**	**792 266**	**876 535**	**979 909**
Energy sources		409 585	409 585	–	–	–	–	–	–	409 585	476 287	550 222
Water management		177 913	177 913	–	–	–	–	–	–	177 913	182 860	197 609
Waste water management		123 062	123 062	–	–	–	–	–	–	123 062	130 371	139 404
Waste management		81 707	81 707	–	–	–	–	–	–	81 707	87 018	92 674
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 526 437**	**1 526 437**	**–**	**–**	**–**	**–**	**23 884**	**23 884**	**1 550 321**	**1 564 439**	**1 705 709**
Expenditure - Functional												
Governance and administration		**362 481**	**362 481**	**–**	**–**	**–**	**–**	**340**	**340**	**362 821**	**370 327**	**378 575**
Executive and council		61 996	61 996	–	–	–	–	(759)	(759)	61 237	64 853	66 883
Finance and administration		299 963	299 963	–	–	–	–	1 099	1 099	301 062	305 077	311 243
Internal audit		523	523	–	–	–	–	–	–	523	398	449
Community and public safety		**140 104**	**140 104**	**–**	**–**	**–**	**–**	**1 000**	**1 000**	**141 104**	**145 522**	**151 964**
Community and social services		13 952	13 952	–	–	–	–	–	–	13 952	14 331	14 956
Sport and recreation		75 205	75 205	–	–	–	–	–	–	75 205	78 127	81 461
Public safety		33 254	33 254	–	–	–	–	–	–	33 254	34 943	36 726
Housing		9 703	9 703	–	–	–	–	1 000	1 000	10 703	9 753	10 088
Health		7 991	7 991	–	–	–	–	–	–	7 991	8 368	8 732
Economic and environmental services		**288 532**	**288 532**	**–**	**–**	**–**	**–**	**22 651**	**22 651**	**311 182**	**311 079**	**328 420**
Planning and development		32 149	32 149	–	–	–	–	2 155	2 155	34 304	30 448	31 988
Road transport		246 274	246 274	–	–	–	–	20 446	20 446	266 719	270 534	286 178
Environmental protection		10 109	10 109	–	–	–	–	50	50	10 159	10 098	10 254
Trading services		**714 357**	**714 357**	**–**	**–**	**–**	**–**	**5 787**	**5 787**	**720 143**	**808 150**	**898 601**
Energy sources		453 172	453 172	–	–	–	–	4 510	4 510	457 682	532 698	609 696
Water management		108 542	108 542	–	–	–	–	1 276	1 276	109 818	116 361	122 468
Waste water management		88 779	88 779	–	–	–	–	–	–	88 779	93 970	98 663
Waste management		63 864	63 864	–	–	–	–	–	–	63 864	65 121	67 774
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**1 505 474**	**1 505 474**	**–**	**–**	**–**	**–**	**29 778**	**29 778**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year		**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 01/08/2022

Standard Classification Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**590 750**	**590 750**	**–**	**–**	**–**	**–**	**–**	**–**	**590 750**	**621 613**	**655 502**
Executive and council		142	142	–	–	–	–	–	–	142	148	155
Mayor and Council		–	–	–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief		142	142	–	–	–	–	–	–	142	148	155
Finance and administration		590 608	590 608	–	–	–	–	–	–	590 608	621 465	655 347
Administrative and Corporate Support		473	473	–	–	–	–	–	–	473	495	517
Asset Management		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Finance		445 890	445 890	–	–	–	–	–	–	445 890	467 447	491 425
Fleet Management		2	2	–	–	–	–	–	–	2	2	2
Human Resources		500	500	–	–	–	–	–	–	500	500	500
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–	–	–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		142 743	142 743	–	–	–	–	–	–	142 743	152 021	161 903
Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**87 286**	**87 286**	**–**	**–**	**–**	**–**	**23 834**	**23 834**	**111 120**	**19 225**	**20 187**
Community and social services		**2 460**	**2 460**	**–**	**–**	**–**	**–**	**–**	**–**	**2 460**	**2 486**	**2 515**
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		409	409	–	–	–	–	–	–	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	2 051	–	–	–	–	–	–	2 051	2 051	2 051
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		**11 504**	**11 504**	**–**	**–**	**–**	**–**	**–**	**–**	**11 504**	**12 252**	**13 048**
Beaches and Jetties		8 791	8 791	–	–	–	–	–	–	8 791	9 362	9 970
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–	–	–
Recreational Facilities		2 713	2 713	–	–	–	–	–	–	2 713	2 890	3 078
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–	–	–
Public safety		**1 857**	**1 857**	**–**	**–**	**–**	**–**	**–**	**–**	**1 857**	**1 874**	**1 892**
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 857	1 857	–	–	–	–	–	–	1 857	1 874	1 892
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**68 969**	**68 969**	**–**	**–**	**–**	**–**	**23 834**	**23 834**	**92 803**	**–**	**–**
Housing		68 969	68 969	–	–	–	–	23 834	23 834	92 803	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		**2 496**	**2 496**	**–**	**–**	**–**	**–**	**–**	**–**	**2 496**	**2 613**	**2 733**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		2 496	2 496	–	–	–	–	–	–	2 496	2 613	2 733
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**56 136**	**56 136**	**–**	**–**	**–**	**–**	**50**	**50**	**56 186**	**47 066**	**50 111**
Planning and development		**10 252**	**10 252**	**–**	**–**	**–**	**–**	**–**	**–**	**10 252**	**10 839**	**11 529**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	0	–	–	–	–	–	–	0	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		8 424	8 424	–	–	–	–	–	–	8 424	8 929	9 465
Project Management Unit		1 828	1 828	–	–	–	–	–	–	1 828	1 910	2 064
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**19 972**	**19 972**	**–**	**–**	**–**	**–**	**–**	**–**	**19 972**	**8 631**	**9 192**
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		8 104	8 104	–	–	–	–	–	–	8 104	8 631	9 192
Roads		11 868	11 868	–	–	–	–	–	–	11 868	–	–
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		**25 912**	**25 912**	**–**	**–**	**–**	**–**	**50**	**50**	**25 962**	**27 596**	**29 390**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		2 237	2 237	–	–	–	–	–	–	2 237	2 383	2 537
Pollution Control		23 675	23 675	–	–	–	–	50	50	23 725	25 214	26 853
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**792 266**	**792 266**	**–**	**–**	**–**	**–**	**–**	**–**	**792 266**	**876 535**	**979 909**
Energy sources		**409 585**	**409 585**	**–**	**–**	**–**	**–**	**–**	**–**	**409 585**	**476 287**	**550 222**
Electricity		409 585	409 585	–	–	–	–	–	–	409 585	476 287	550 222
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**177 913**	**177 913**	**–**	**–**	**–**	**–**	**–**	**–**	**177 913**	**182 860**	**197 609**
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		177 913	177 913	–	–	–	–	–	–	177 913	182 860	197 609
Water Storage		–	–	–	–	–	–	–	–	–	–	–
Waste water management		**123 062**	**123 062**	**–**	**–**	**–**	**–**	**–**	**–**	**123 062**	**130 371**	**139 404**
Public Toilets		–	–	–	–	–	–	–	–	–	–	–
Sewerage		123 062	123 062	–	–	–	–	–	–	123 062	130 371	139 404
Storm Water Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Waste management		**81 707**	**81 707**	**–**	**–**	**–**	**–**	**–**	**–**	**81 707**	**87 018**	**92 674**
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		81 707	81 707	–	–	–	–	–	–	81 707	87 018	92 674
Solid Waste Removal		–	–	–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 526 437**	**1 526 437**	**–**	**–**	**–**	**–**	**23 884**	**23 884**	**1 550 321**	**1 564 439**	**1 705 709**

Standard Classification Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional												
Municipal governance and administration		362 481	362 481	–	–	–	–	340	340	362 821	370 327	378 575
Executive and council		61 996	61 996	–	–	–	–	(759)	(759)	61 237	64 853	66 883
Mayor and Council		27 833	27 833	–	–	–	–	–	–	27 833	29 329	29 926
Municipal Manager, Town Secretary and Chief		34 163	34 163	–	–	–	–	(759)	(759)	33 404	35 524	36 957
Finance and administration		299 963	299 963	–	–	–	–	1 099	1 099	301 062	305 077	311 243
Administrative and Corporate Support		50 790	50 790	–	–	–	–	–	–	50 790	49 953	53 540
Asset Management		12 217	12 217	–	–	–	–	–	–	12 217	9 689	10 187
Finance		117 757	117 757	–	–	–	–	289	289	118 047	121 328	119 899
Fleet Management		11 437	11 437	–	–	–	–	318	318	11 755	11 797	12 289
Human Resources		26 277	26 277	–	–	–	–	–	–	26 277	27 871	28 068
Information Technology		20 983	20 983	–	–	–	–	–	–	20 983	21 327	21 425
Legal Services		2 028	2 028	–	–	–	–	–	–	2 028	2 279	2 531
Marketing, Customer Relations, Publicity and Media		3 950	3 950	–	–	–	–	–	–	3 950	4 050	4 156
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		42 630	42 630	–	–	–	–	492	492	43 122	44 324	46 100
Supply Chain Management		11 894	11 894	–	–	–	–	–	–	11 894	12 458	13 050
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		523	523	–	–	–	–	–	–	523	398	449
Governance Function		523	523	–	–	–	–	–	–	523	398	449
Community and public safety		140 104	140 104	–	–	–	–	1 000	1 000	141 104	145 522	151 964
Community and social services		13 952	13 952	–	–	–	–	–	–	13 952	14 331	14 956
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		3 638	3 638	–	–	–	–	–	–	3 638	3 557	3 699
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		1 840	1 840	–	–	–	–	–	–	1 840	1 901	1 965
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		8 474	8 474	–	–	–	–	–	–	8 474	8 874	9 292
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		75 205	75 205	–	–	–	–	–	–	75 205	78 127	81 461
Beaches and Jetties		23 557	23 557	–	–	–	–	–	–	23 557	24 442	25 430
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		38 172	38 172	–	–	–	–	–	–	38 172	39 669	41 543
Recreational Facilities		5 558	5 558	–	–	–	–	–	–	5 558	5 723	5 898
Sports Grounds and Stadiums		7 918	7 918	–	–	–	–	–	–	7 918	8 293	8 591
Public safety		33 254	33 254	–	–	–	–	–	–	33 254	34 943	36 726
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		33 254	33 254	–	–	–	–	–	–	33 254	34 943	36 726
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		9 703	9 703	–	–	–	–	1 000	1 000	10 703	9 753	10 088
Housing		9 703	9 703	–	–	–	–	1 000	1 000	10 703	9 753	10 088
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		7 991	7 991	–	–	–	–	–	–	7 991	8 368	8 732
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		7 991	7 991	–	–	–	–	–	–	7 991	8 368	8 732
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		288 532	288 532	–	–	–	–	22 651	22 651	311 182	311 079	328 420
Planning and development		32 149	32 149	–	–	–	–	2 155	2 155	34 304	30 448	31 988
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 603	2 603	–	–	–	–	–	–	2 603	2 774	2 831
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		2 549	2 549	–	–	–	–	–	–	2 549	2 468	2 540
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		22 730	22 730	–	–	–	–	837	837	23 566	20 728	21 918
Project Management Unit		4 267	4 267	–	–	–	–	1 318	1 318	5 585	4 478	4 699
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		246 274	246 274	–	–	–	–	20 446	20 446	266 719	270 534	286 178
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		136 702	136 702	–	–	–	–	–	–	136 702	152 074	161 672
Roads		109 571	109 571	–	–	–	–	20 446	20 446	130 017	118 460	124 506
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		10 109	10 109	–	–	–	–	50	50	10 159	10 098	10 254
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		24	24	–	–	–	–	–	–	24	24	24
Pollution Control		10 085	10 085	–	–	–	–	50	50	10 135	10 074	10 230
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		714 357	714 357	–	–	–	–	5 787	5 787	720 143	808 150	898 601
Energy sources		453 172	453 172	–	–	–	–	4 510	4 510	457 682	532 698	609 696
Electricity		453 172	453 172	–	–	–	–	4 510	4 510	457 682	532 698	609 696
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		108 542	108 542	–	–	–	–	1 276	1 276	109 818	116 361	122 468
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		108 542	108 542	–	–	–	–	1 276	1 276	109 818	116 361	122 468
Water Storage		–	–	–	–	–	–	–	–	–	–	–
Waste water management		88 779	88 779	–	–	–	–	–	–	88 779	93 970	98 663
Public Toilets		–	–	–	–	–	–	–	–	–	–	–
Sewerage		88 779	88 779	–	–	–	–	–	–	88 779	93 970	98 663
Storm Water Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Waste management		63 864	63 864	–	–	–	–	–	–	63 864	65 121	67 774
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		63 864	63 864	–	–	–	–	–	–	63 864	65 121	67 774
Solid Waste Removal		–	–	–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**1 505 474**	**1 505 474**	**–**	**–**	**–**	**–**	**29 778**	**29 778**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year		**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 01/08/2022

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		1 115	1 115	–	–	–	–	–	–	1 115	1 143	1 172
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		446 890	446 890	–	–	–	–	–	–	446 890	468 447	492 425
Vote 4 - COMMUNITY SERVICES		276 782	276 782	–	–	–	–	50	50	276 832	294 491	313 345
Vote 5 - CIVIL AND WATER SERVICES		314 671	314 671	–	–	–	–	–	–	314 671	315 141	339 078
Vote 6 - ELECTRO/MECHANICAL SERVICES		409 586	409 586	–	–	–	–	–	–	409 586	476 288	550 224
Vote 7 - PLANNING AND DEVELOPMENT		77 392	77 392	–	–	–	–	23 834	23 834	101 227	8 929	9 465
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 526 437**	**1 526 437**	**–**	**–**	**–**	**–**	**23 884**	**23 884**	**1 550 321**	**1 564 439**	**1 705 709**
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		31 456	31 456	–	–	–	–	(759)	(759)	30 696	32 681	34 019
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		128 955	128 955	–	–	–	–	–	–	128 955	131 727	136 388
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		141 869	141 869	–	–	–	–	289	289	142 158	143 474	143 136
Vote 4 - COMMUNITY SERVICES		386 594	386 594	–	–	–	–	542	542	387 136	410 377	430 778
Vote 5 - CIVIL AND WATER SERVICES		316 288	316 288	–	–	–	–	23 040	23 040	339 329	338 630	355 937
Vote 6 - ELECTRO/MECHANICAL SERVICES		466 160	466 160	–	–	–	–	4 829	4 829	470 989	546 114	623 674
Vote 7 - PLANNING AND DEVELOPMENT		34 152	34 152	–	–	–	–	1 837	1 837	35 989	32 074	33 629
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 505 474**	**1 505 474**	**–**	**–**	**–**	**–**	**29 778**	**29 778**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year	2	**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 01/08/2022

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
[Insert departmental structure etc]		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		**1 115**	**1 115**	–	–	–	–	–	–	1 115	**1 143**	**1 172**
2.1 - Deputy Municipal Manager		142	142	–	–	–	–	–	–	142	148	155
2.2 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
2.3 - Administrative Office Of The Executive Mayor / Speaker		–	–	–	–	–	–	–	–	–	–	–
2.4 - Administration and Auxiliary Services		473	473	–	–	–	–	–	–	473	495	517
2.5 - Communications		–	–	–	–	–	–	–	–	–	–	–
2.6 - Human Resources Management		500	500	–	–	–	–	–	–	500	500	500
2.7 - Information Communication Technology (Ict)		–	–	–	–	–	–	–	–	–	–	–
2.8 - Legal Services		–	–	–	–	–	–	–	–	–	–	–
2.9 - Strategic Projects		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		**446 890**	**446 890**	–	–	–	–	–	–	446 890	**468 447**	**492 425**
3.1 - Chief Financial Officer		118 695	118 695	–	–	–	–	–	–	118 695	124 368	129 497
3.2 - Assets; Funding And Investments Management		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
3.3 - Budget And Treasury		15 721	15 721	–	–	–	–	–	–	15 721	14 595	15 387
3.4 - Expenditure		313	313	–	–	–	–	–	–	313	327	342
3.5 - Revenue		311 161	311 161	–	–	–	–	–	–	311 161	328 157	346 199
3.6 - Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
3.7 - Economic Development And Tourism		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		**276 782**	**276 782**	–	–	–	–	**50**	50	276 832	**294 491**	**313 345**
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		1 857	1 857	–	–	–	–	–	–	1 857	1 874	1 892
4.3 - Parks And Community Amenities		16 201	16 201	–	–	–	–	–	–	16 201	17 121	18 100
4.4 - Safety And Security		150 847	150 847	–	–	–	–	–	–	150 847	160 652	171 094
4.5 - Waste And Environmental Management		107 878	107 878	–	–	–	–	50	50	107 928	114 844	122 259
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Vote 5 - CIVIL AND WATER SERVICES		**314 671**	**314 671**	–	–	–	–	–	–	314 671	**315 141**	**339 078**
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		11 868	11 868	–	–	–	–	–	–	11 868	–	–
5.4 - Project Management Unit (Pmu)		1 828	1 828	–	–	–	–	–	–	1 828	1 910	2 064
5.5 - Sanitation		–	–	–	–	–	–	–	–	–	–	–

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2024/25 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
5.6 - Sewerage		123 062	123 062	–	–	–	–	–	–	123 062	130 371	139 404
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		177 913	177 913	–	–	–	–	–	–	177 913	182 860	197 609
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		**409 586**	**409 586**	**–**	**–**	**–**	**–**	**–**	–	409 586	**476 288**	**550 224**
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		409 585	409 585	–	–	–	–	–	–	409 585	476 287	550 222
6.4 - Electrical:Humansdorp		–	–	–	–	–	–	–	–	–	–	–
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay		–	–	–	–	–	–	–	–	–	–	–
6.6 - Renewable, Control and Special Projects		–	–	–	–	–	–	–	–	–	–	–
6.7 - Fleet and Workshop		2	2	–	–	–	–	–	–	2	2	2
6.8 - Mechanical		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT		**77 392**	**77 392**	**–**	**–**	**–**	**–**	**23 834**	23 834	101 227	**8 929**	**9 465**
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		68 969	68 969	–	–	–	–	23 834	23 834	92 803	–	–
7.4 - Land and Property Administration		–	0	–	–	–	–	–	–	0	–	–
7.5 - Town and Regional Planning		8 424	8 424	–	–	–	–	–	–	8 424	8 929	9 465
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2024/25 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
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Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
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Total Revenue by Vote	2	**1 526 437**	**1 526 437**	**–**	**–**	**–**	**–**	**23 884**	23 884	1 550 321	**1 564 439**	**1 705 709**
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**31 456**	**31 456**	**–**	**–**	**–**	**–**	**(759)**	(759)	30 696	**32 681**	**34 019**
1.1 - Municipal Manager		25 026	25 026	–	–	–	–	(759)	(759)	24 267	26 027	27 080
1.2 - Performance Management		3 304	3 304	–	–	–	–	–	–	3 304	3 482	3 659
1.3 - Integrated Development		2 603	2 603	–	–	–	–	–	–	2 603	2 774	2 831
1.4 - Risk and Internal Audit		523	523	–	–	–	–	–	–	523	398	449
		–	–	–	–	–	–	–	–	–	–	–
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Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		**128 955**	**128 955**	**–**	**–**	**–**	**–**	**–**	–	128 955	**131 727**	**136 388**
2.1 - Deputy Municipal Manager		383	383	–	–	–	–	–	–	383	384	385
2.2 - Executive Council		25 464	25 464	–	–	–	–	–	–	25 464	26 880	27 393
2.3 - Administrative Office Of The Executive Mayor / Speaker		2 368	2 368	–	–	–	–	–	–	2 368	2 449	2 533
2.4 - Administration and Auxiliary Services		47 486	47 486	–	–	–	–	–	–	47 486	46 471	49 881
2.5 - Communications		3 950	3 950	–	–	–	–	–	–	3 950	4 050	4 156
2.6 - Human Resources Management		26 277	26 277	–	–	–	–	–	–	26 277	27 871	28 068
2.7 - Information Communication Technology (Ict)		20 983	20 983	–	–	–	–	–	–	20 983	21 327	21 425
2.8 - Legal Services		2 028	2 028	–	–	–	–	–	–	2 028	2 279	2 531
2.9 - Strategic Projects		16	16	–	–	–	–	–	–	16	17	18
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		**141 869**	**141 869**	**–**	**–**	**–**	**–**	**289**	289	142 158	**143 474**	**143 136**
3.1 - Chief Financial Officer		2 933	2 933	–	–	–	–	–	–	2 933	3 493	3 624
3.2 - Assets; Funding And Investments Management		12 217	12 217	–	–	–	–	–	–	12 217	9 689	10 187
3.3 - Budget And Treasury		28 888	28 888	–	–	–	–	–	–	28 888	29 419	23 754
3.4 - Expenditure		8 206	8 206	–	–	–	–	–	–	8 206	8 600	9 014
3.5 - Revenue		61 079	61 079	–	–	–	–	289	289	61 368	64 140	67 480
3.6 - Supply Chain Management		11 894	11 894	–	–	–	–	–	–	11 894	12 458	13 050
3.7 - Economic Development And Tourism		16 652	16 652	–	–	–	–	–	–	16 652	15 675	16 027
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Vote 4 - COMMUNITY SERVICES		**386 594**	**386 594**	**–**	**–**	**–**	**–**	**542**	542	387 136	**410 377**	**430 778**
4.1 - Director:Community Services		2 887	2 887	–	–	–	–	–	–	2 887	2 991	3 101
4.2 - Disaster Management And Fire Services		35 504	35 504	–	–	–	–	–	–	35 504	37 254	39 101
4.3 - Parks And Community Amenities		86 931	86 931	–	–	–	–	–	–	86 931	90 172	94 067
4.4 - Safety And Security		179 332	179 332	–	–	–	–	492	492	179 824	196 398	207 772
4.5 - Waste And Environmental Management		81 940	81 940	–	–	–	–	50	50	81 990	83 562	86 737
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Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2024/25 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
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Vote 5 - CIVIL AND WATER SERVICES		**316 288**	**316 288**	**–**	**–**	**–**	**–**	**23 040**	23 040	339 329	**338 630**	**355 937**
5.1 - Director:Civil and Water Services		2 321	2 321	–	–	–	–	–	–	2 321	2 419	2 523
5.2 - Management and Administration		2 808	2 808	–	–	–	–	–	–	2 808	2 941	3 078
5.3 - Roads and Stormwater		109 571	109 571	–	–	–	–	20 446	20 446	130 017	118 460	124 506
5.4 - Project Management Unit (Pmu)		4 267	4 267	–	–	–	–	1 318	1 318	5 585	4 478	4 699
5.5 - Sanitation		4 614	4 614	–	–	–	–	–	–	4 614	4 685	4 755
5.6 - Sewerage		84 166	84 166	–	–	–	–	–	–	84 166	89 286	93 908
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		108 542	108 542	–	–	–	–	1 276	1 276	109 818	116 361	122 468
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		**466 160**	**466 160**	**–**	**–**	**–**	**–**	**4 829**	4 829	470 989	**546 114**	**623 674**
6.1 - Director:Electro/Mechanical Services		1 552	1 552	–	–	–	–	–	–	1 552	1 619	1 689
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		453 172	453 172	–	–	–	–	4 510	4 510	457 682	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		11 335	11 335	–	–	–	–	318	318	11 653	11 797	12 289
6.8 - Mechanical		102	102	–	–	–	–	–	–	102	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		**34 152**	**34 152**	**–**	**–**	**–**	**–**	**1 837**	1 837	35 989	**32 074**	**33 629**
7.1 - Director:Planning and Development		1 995	1 995	–	–	–	–	–	–	1 995	2 084	2 178
7.2 - Building Control		475	475	–	–	–	–	–	–	475	497	520
7.3 - Human Settlement		9 703	9 703	–	–	–	–	1 000	1 000	10 703	9 753	10 088
7.4 - Land and Property Administration		2 533	2 533	–	–	–	–	–	–	2 533	2 451	2 522
7.5 - Town and Regional Planning		19 446	19 446	–	–	–	–	837	837	20 283	17 289	18 321
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2024/25 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
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Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
[Insert departmental structure etc]		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands			3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
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Total Expenditure by Vote	2	1 505 474	1 505 474	–	–	–	–	29 778	29 778	1 535 251	1 635 079	1 757 560
Surplus/ (Deficit) for the year	2	20 963	20 963	–	–	–	–	(5 893)	(5 893)	15 070	(70 640)	(51 852)

EC108 Kouga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	381 991	381 991	–	–	–	–	–	–	381 991	441 963	511 351
Service charges - Water	2	82 323	82 323	–	–	–	–	–	–	82 323	88 292	94 693
Service charges - Waste Water Management	2	64 086	64 086	–	–	–	–	–	–	64 086	68 251	72 688
Service charges - Waste Management	2	71 123	71 123	–	–	–	–	–	–	71 123	75 745	80 669
Sale of Goods and Rendering of Services		9 533	9 533	–	–	–	–	–	–	9 533	10 095	10 689
Agency services		4 554	4 554	–	–	–	–	–	–	4 554	4 850	5 166
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		32 335	32 335	–	–	–	–	–	–	32 335	34 757	37 376
Interest earned from Current and Non Current Assets		13 998	13 998	–	–	–	–	–	–	13 998	12 809	13 385
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		3 187	3 187	–	–	–	–	–	–	3 187	3 385	3 595
Licence and permits		2 851	2 851	–	–	–	–	–	–	2 851	3 037	3 234
Operational Revenue		1 955	1 955	–	–	–	–	–	–	1 955	1 976	1 998
Non-Exchange Revenue												
Property rates		297 076	297 076	–	–	–	–	–	–	297 076	313 303	330 535
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		143 343	143 343	–	–	–	–	–	–	143 343	152 658	162 577
Licences or permits		11 772	11 772	–	–	–	–	–	–	11 772	12 537	13 352
Transfer and subsidies - Operational		202 153	202 153	–	–	–	–	3 498	3 498	205 651	211 994	223 454
Interest		5 510	5 510	–	–	–	–	–	–	5 510	5 813	6 133
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		64 831	64 831	–	–	–	–	–	–	64 831	70 817	77 440
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		**1 392 621**	**1 392 621**	**–**	**–**	**–**	**–**	**3 498**	**3 498**	**1 396 119**	**1 512 282**	**1 648 335**
Expenditure By Type												
Employee related costs		471 743	471 743	–	–	–	–	9 313	9 313	481 056	487 140	513 366
Remuneration of councillors		15 594	15 594	–	–	–	–	–	–	15 594	16 345	17 163
Bulk purchases - electricity		386 299	386 299	–	–	–	–	–	–	386 299	462 520	535 135
Inventory consumed		109 019	109 019	–	–	–	–	(1 000)	(1 000)	108 019	113 917	121 308
Debt impairment		158 246	158 246	–	–	–	–	–	–	158 246	176 273	188 877
Depreciation and amortisation		117 798	117 798	–	–	–	–	–	–	117 798	123 884	129 229
Interest		17 404	17 404	–	–	–	–	19 922	19 922	37 326	36 474	28 881
Contracted services		125 372	125 672	–	–	–	–	1 492	1 492	127 164	114 607	116 678
Transfers and subsidies		400	400	–	–	–	–	–	–	400	400	400
Irrecoverable debts written off		9 359	9 359	–	–	–	–	–	–	9 359	10 227	11 197
Operational costs		94 240	93 940	–	–	–	–	50	50	93 990	93 291	95 326
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**1 505 474**	**1 505 474**	**–**	**–**	**–**	**–**	**29 778**	**29 778**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/(Deficit)		**(112 853)**	**(112 853)**	**–**	**–**	**–**	**–**	**(26 279)**	**(26 279)**	**(139 132)**	**(122 797)**	**(109 226)**
Transfers and subsidies - capital (monetary allocations)		133 816	133 816	–	–	–	–	20 386	20 386	154 202	52 158	57 374
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		20 963	20 963	–	–	–	–	(5 893)	(5 893)	15 070	(70 640)	(51 852)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		20 963	20 963	–	–	–	–	(5 893)	(5 893)	15 070	(70 640)	(51 852)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		**20 963**	**20 963**	**–**	**–**	**–**	**–**	**(5 893)**	**(5 893)**	**15 070**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		–	–	–	–	–	–	1 413	1 413	1 413	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	–	–	–	–	–	755	755	755	–	–
Vote 4 - COMMUNITY SERVICES		1 391	1 391	–	–	–	–	–	–	1 391	1 391	1 391
Vote 5 - CIVIL AND WATER SERVICES		80 868	80 868	–	–	–	–	193 315	193 315	274 183	36 650	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		68 103	68 103	–	–	–	–	5 000	5 000	73 103	7 313	9 072
Vote 7 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	20 386	20 386	20 386	–	–
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	3	**150 362**	**150 362**	**–**	**–**	**–**	**–**	**220 869**	**220 869**	**371 231**	**45 354**	**49 890**
Single-year expenditure *to be adjusted*	2											
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		–	–	–	–	–	–	242	242	242	–	–
Vote 5 - CIVIL AND WATER SERVICES		–	–	–	–	–	–	621	621	621	–	–
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		**–**	**–**	**–**	**–**	**–**	**–**	**863**	**863**	**863**	**–**	**–**
Total Capital Expenditure - Vote		**150 362**	**150 362**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**372 094**	**45 354**	**49 890**
Capital Expenditure - Functional												
Governance and administration		**34 000**	**34 000**	**–**	**–**	**–**	**–**	**2 311**	**2 311**	**36 311**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		34 000	34 000	–	–	–	–	2 311	2 311	36 311	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 391**	**1 391**	**–**	**–**	**–**	**–**	**20 386**	**20 386**	**21 777**	**1 391**	**1 391**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		1 391	1 391	–	–	–	–	–	–	1 391	1 391	1 391
Housing		–	–	–	–	–	–	20 386	20 386	20 386	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**9 670**	**9 670**	**–**	**–**	**–**	**–**	**174 948**	**174 948**	**184 618**	**27 500**	**13 845**
Planning and development		500	500	–	–	–	–	1 035	1 035	1 535	7 500	5 135
Road transport		9 170	9 170	–	–	–	–	173 913	173 913	183 083	20 000	8 709
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**105 300**	**105 300**	**–**	**–**	**–**	**–**	**24 088**	**24 088**	**129 389**	**16 463**	**34 655**
Energy sources		34 103	34 103	–	–	–	–	5 000	5 000	39 103	7 313	9 072
Water management		29 008	29 008	–	–	–	–	7 984	7 984	36 992	150	–
Waste water management		42 190	42 190	–	–	–	–	11 104	11 104	53 294	9 000	25 582
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**150 362**	**150 362**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**372 094**	**45 354**	**49 890**
Funded by:												
National Government		54 997	54 997	–	–	–	–	–	–	54 997	43 963	48 499
Provincial Government		59 973	59 973	–	–	–	–	20 386	20 386	80 359	–	–
District Municipality		1 391	1 391	–	–	–	–	–	–	1 391	1 391	1 391
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**116 362**	**116 362**	**–**	**–**	**–**	**–**	**20 386**	**20 386**	**136 747**	**45 354**	**49 890**
Borrowing		34 000	34 000	–	–	–	–	173 913	173 913	207 913	–	–
Internally generated funds		–	–	–	–	–	–	27 434	27 434	27 434	–	–
Total Capital Funding		**150 362**	**150 362**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**372 094**	**45 354**	**49 890**

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 01/08/2022

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANA		–	–	–	–	–	–	1 413	1 413	1 413	–	–
2.1 - Deputy Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.2 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
2.3 - Administrative Office Of The Executive Mayor / Spea		–	–	–	–	–	–	–	–	–	–	–
2.4 - Administration and Auxiliary Services		–	–	–	–	–	–	–	–	–	–	–
2.5 - Communications		–	–	–	–	–	–	–	–	–	–	–
2.6 - Human Resources Management		–	–	–	–	–	–	–	–	–	–	–
2.7 - Information Communication Technology (Ict)		–	–	–	–	–	–	1 413	1 413	1 413	–	–
2.8 - Legal Services		–	–	–	–	–	–	–	–	–	–	–
2.9 - Strategic Projects		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	–	–	–	–	–	755	755	755	–	–
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		–	–	–	–	–	–	578	578	578	–	–
3.3 - Budget And Treasury		–	–	–	–	–	–	–	–	–	–	–
3.4 - Expenditure		–	–	–	–	–	–	–	–	–	–	–
3.5 - Revenue		–	–	–	–	–	–	22	22	22	–	–
3.6 - Supply Chain Management		–	–	–	–	–	–	55	55	55	–	–
3.7 - Economic Development And Tourism		–	–	–	–	–	–	100	100	100	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		1 391	1 391	–	–	–	–	–	–	1 391	1 391	1 391
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		1 391	1 391	–	–	–	–	–	–	1 391	1 391	1 391
4.3 - Parks And Community Amenities		–	–	–	–	–	–	–	–	–	–	–
4.4 - Safety And Security		–	–	–	–	–	–	–	–	–	–	–
4.5 - Waste And Environmental Management		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		80 868	80 868	–	–	–	–	193 315	193 315	274 183	36 650	39 427
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		9 170	9 170	–	–	–	–	173 913	173 913	183 083	20 000	8 709
5.4 - Project Management Unit (Pmu)		500	500	–	–	–	–	314	314	814	7 500	5 135
5.5 - Sanitation		–	–	–	–	–	–	–	–	–	–	–
5.6 - Sewerage		42 190	42 190	–	–	–	–	11 104	11 104	53 294	9 000	25 582
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		29 008	29 008	–	–	–	–	7 984	7 984	36 992	150	–
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		68 103	68 103	–	–	–	–	5 000	5 000	73 103	7 313	9 072
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		34 103	34 103	–	–	–	–	5 000	5 000	39 103	7 313	9 072
6.4 - Electrical:Humansdorp		–	–	–	–	–	–	–	–	–	–	–
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster		–	–	–	–	–	–	–	–	–	–	–
6.6 - Renewable, Control and Special Projects		–	–	–	–	–	–	–	–	–	–	–
6.7 - Fleet and Workshop		34 000	34 000	–	–	–	–	–	–	34 000	–	–
6.8 - Mechanical		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	20 386	20 386	20 386	–	–
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		–	–	–	–	–	–	20 386	20 386	20 386	–	–
7.4 - Land and Property Administration		–	–	–	–	–	–	–	–	–	–	–
7.5 - Town and Regional Planning		–	–	–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
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Capital multi-year expenditure sub-total		**150 362**	**150 362**	**–**	**–**	**–**	**–**	**220 869**	220 869	371 231	**45 354**	**49 890**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
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		–	–	–	–	–	–	–	–	–	–	–
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Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANA		–	–	–	–	–	–	–	–	–	–	–
2.1 - Deputy Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.2 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
2.3 - Administrative Office Of The Executive Mayor / Spea		–	–	–	–	–	–	–	–	–	–	–
2.4 - Administration and Auxiliary Services		–	–	–	–	–	–	–	–	–	–	–
2.5 - Communications		–	–	–	–	–	–	–	–	–	–	–
2.6 - Human Resources Management		–	–	–	–	–	–	–	–	–	–	–
2.7 - Information Communication Technology (Ict)		–	–	–	–	–	–	–	–	–	–	–
2.8 - Legal Services		–	–	–	–	–	–	–	–	–	–	–
2.9 - Strategic Projects		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		–	–	–	–	–	–	–	–	–	–	–
3.3 - Budget And Treasury		–	–	–	–	–	–	–	–	–	–	–
3.4 - Expenditure		–	–	–	–	–	–	–	–	–	–	–
3.5 - Revenue		–	–	–	–	–	–	–	–	–	–	–
3.6 - Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
3.7 - Economic Development And Tourism		–	–	–	–	–	–	–	–	–	–	–
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Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	**242**	242	242	–	–
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		–	–	–	–	–	–	–	–	–	–	–
4.3 - Parks And Community Amenities		–	–	–	–	–	–	–	–	–	–	–
4.4 - Safety And Security		–	–	–	–	–	–	242	242	242	–	–
4.5 - Waste And Environmental Management		–	–	–	–	–	–	–	–	–	–	–
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Vote 5 - CIVIL AND WATER SERVICES		–	–	–	–	–	–	**621**	621	621	–	–
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		–	–	–	–	–	–	–	–	–	–	–
5.4 - Project Management Unit (Pmu)		–	–	–	–	–	–	621	621	621	–	–
5.5 - Sanitation		–	–	–	–	–	–	–	–	–	–	–
5.6 - Sewerage		–	–	–	–	–	–	–	–	–	–	–
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		–	–	–	–	–	–	–	–	–	–	–
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		–	–	–	–	–	–	–	–	–	–	–
6.4 - Electrical:Humansdorp		–	–	–	–	–	–	–	–	–	–	–
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster		–	–	–	–	–	–	–	–	–	–	–
6.6 - Renewable, Control and Special Projects		–	–	–	–	–	–	–	–	–	–	–
6.7 - Fleet and Workshop		–	–	–	–	–	–	–	–	–	–	–

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
6.8 - Mechanical		–	–	–	–	–	–	–	–	–	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		–	–	–	–	–	–	–	–	–	–	–
7.4 - Land and Property Administration		–	–	–	–	–	–	–	–	–	–	–
7.5 - Town and Regional Planning		–	–	–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		–	–	–	–	–	–	863	863	863	–	–
Total Capital Expenditure		150 362	150 362	–	–	–	–	221 732	221 732	372 094	45 354	49 890

EC108 Kouga - Table B6 Adjustments Budget Financial Position - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		43 640	43 640	–	–	–	–	21 263	21 263	64 904	55 257	77 759
Trade and other receivables from exchange transactio	1	77 030	77 030	–	–	–	–	–	–	77 030	77 030	77 030
Receivables from non-exchange transactions	1	29 014	29 014	–	–	–	–	–	–	29 014	29 014	29 014
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		18 598	18 598	–	–	–	–	–	–	18 598	18 598	18 598
VAT		45 445	45 445	–	–	–	–	(0)	(0)	45 445	45 468	45 490
Other current assets		109	109	–	–	–	–	–	–	109	109	109
Total current assets		**213 837**	**213 837**	**–**	**–**	**–**	**–**	**21 263**	**21 263**	**235 101**	**225 476**	**248 001**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		262 608	262 608	–	–	–	–	–	–	262 608	262 608	262 608
Property, plant and equipment		2 106 737	2 106 737	–	–	–	–	221 732	221 732	2 328 469	2 249 939	2 170 601
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1	–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		603	603	–	–	–	–	–	–	603	603	603
Trade and other receivables from exchange transactio		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactio		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**2 369 948**	**2 369 948**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**2 591 680**	**2 513 150**	**2 433 812**
TOTAL ASSETS		**2 583 785**	**2 583 785**	**–**	**–**	**–**	**–**	**242 996**	**242 996**	**2 826 781**	**2 738 627**	**2 681 813**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		23 564	23 564	–	–	–	–	10 924	10 924	34 488	34 536	37 005
Consumer deposits		29 060	29 060	–	–	–	–	–	–	29 060	29 060	29 060
Trade and other payables from exchange transactions		124 413	124 413	–	–	–	–	–	–	124 413	124 413	124 413
Trade and other payables from non-exchange transac		–	–	–	–	–	–	8 744	8 744	8 744	8 744	8 744
Provisions		48 355	48 355	–	–	–	–	–	–	48 355	48 795	49 235
VAT		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**225 392**	**225 392**	**–**	**–**	**–**	**–**	**19 668**	**19 668**	**245 060**	**245 548**	**248 457**
Non current liabilities												
Financial Liabilities	1	11 333	11 333	–	–	–	–	153 271	153 271	164 604	130 067	103 986
Provisions	1	259 620	259 620	–	–	–	–	–	–	259 620	276 153	294 364
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**270 953**	**270 953**	**–**	**–**	**–**	**–**	**153 271**	**153 271**	**424 224**	**406 221**	**398 350**
TOTAL LIABILITIES		**496 345**	**496 345**	**–**	**–**	**–**	**–**	**172 938**	**172 938**	**669 283**	**651 769**	**646 807**
NET ASSETS	2	**2 087 440**	**2 087 440**	**–**	**–**	**–**	**–**	**70 058**	**70 058**	**2 157 498**	**2 086 858**	**2 035 006**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 087 440	2 087 440	–	–	–	–	70 058	70 058	2 157 498	2 086 858	2 035 006
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**2 087 440**	**2 087 440**	**–**	**–**	**–**	**–**	**70 058**	**70 058**	**2 157 498**	**2 086 858**	**2 035 006**

EC108 Kouga - Table B7 Adjustments Budget Cash Flows - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		287 458	287 458	–	–	–	–	–	–	287 458	303 161	319 834
Service charges		761 922	761 922	–	–	–	–	–	–	761 922	853 251	956 982
Other revenue		93 666	93 666	–	–	–	–	7 098	7 098	100 764	79 727	82 519
Transfers and Subsidies - Operational	1	202 153	202 153	–	–	–	–	3 498	3 498	205 651	211 994	223 454
Transfers and Subsidies - Capital	1	123 443	123 443	–	–	–	–	–	–	123 443	52 158	57 374
Interest		13 998	13 998	–	–	–	–	–	–	13 998	12 809	13 385
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1 327 265)	(1 327 265)	–	–	–	–	(11 867)	(11 867)	(1 339 132)	(1 407 222)	(1 530 389)
Finance charges		(16 159)	(16 159)	–	–	–	–	(19 922)	(19 922)	(36 082)	(35 282)	(26 754)
Transfers and Grants	1	(400)	(400)	–	–	–	–	–	–	(400)	(400)	(400)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**138 815**	**138 815**	**–**	**–**	**–**	**–**	**(21 193)**	**(21 193)**	**117 622**	**70 196**	**96 005**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(116 362)	(116 362)	–	–	–	–	(47 819)	(47 819)	(164 181)	(45 354)	(49 890)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(116 362)**	**(116 362)**	**–**	**–**	**–**	**–**	**(47 819)**	**(47 819)**	**(164 181)**	**(45 354)**	**(49 890)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(22 478)	(22 478)	–	–	–	–	(9 718)	(9 718)	(32 196)	(34 488)	(23 612)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(22 478)**	**(22 478)**	**–**	**–**	**–**	**–**	**(9 718)**	**(9 718)**	**(32 196)**	**(34 488)**	**(23 612)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(24)**	**(24)**	**–**	**–**	**–**	**–**	**(78 731)**	**(78 731)**	**(78 755)**	**(9 647)**	**22 503**
Cash/cash equivalents at the year begin:	2	43 665	43 665	–	–	–	–	99 994	99 994	143 659	64 904	55 257
Cash/cash equivalents at the year end:	2	43 641	43 641	–	–	–	–	21 263	21 263	64 904	55 257	77 759

EC108 Kouga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	43 641	43 641	–	–	–	–	21 263	21 263	64 904	55 257	77 759
Other current investments > 90 days		(1)	(1)	–	–	–	–	–	–	(1)	(1)	(1)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**43 640**	**43 640**	**–**	**–**	**–**	**–**	**21 263**	**21 263**	**64 904**	**55 257**	**77 759**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	8 744	8 744	8 744	8 744	8 744
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		(45 445)	(45 445)	–	–	–	–	–	–	(45 445)	(45 468)	(45 490)
Other working capital requirements	2	18 368	18 368						–	18 368	18 368	18 368
Other provisions		48 355	48 355	–	–	–	–	–	–	48 355	48 795	49 235
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**21 278**	**21 278**	**–**	**–**	**–**	**–**	**8 744**	**8 744**	**30 022**	**30 439**	**30 857**
Surplus(shortfall)		**22 362**	**22 362**	**–**	**–**	**–**	**–**	**12 520**	**12 520**	**34 882**	**24 817**	**46 901**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

Other working capital requirements												
Debtors		106 755	106 755							107 418	105 415	105 652
Creditors due		124 413	124 413							124 413	124 413	124 413
Total Other working capital requirements		(17 658)	(17 658)							(16 995)	(18 998)	(18 761)

Debtors collection assumptions:												
Balance outstanding - debtors		106 045	106 045							106 045	106 045	106 045
Estimate of debtors collection rate		100,67%	100,67%							101,30%	99,41%	99,63%

Long term investments committed												
Balance (Insert description; eg sinking fund)												
Bankers Acceptance Certificate		–	–							–	–	–
Deposit Taking Institutions		–	–							–	–	–
Bank Repurchase Agreements		–	–							–	–	–
Derivative Financial Assets		–	–							–	–	–
Guaranteed Endowment Policies (Sinking)		–	–							–	–	–
Listed/Unlisted Bonds and Stocks		–	–							–	–	–
Municipal Bonds		–	–							–	–	–
National Government Securities		–	–							–	–	–
Negotiable Certificate of Deposits: Banks		–	–							–	–	–
Unamortised Debt Expense		–	–							–	–	–
Unamortised Preference Share Expense		–	–							–	–	–
Interest Rate Swaps		–	–							–	–	–
Total Long term investments committed		–	–							–	–	–

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		–	–							–	–	–
Total Reserves to be backed by cash/investments		–	–							–	–	–

EC108 Kouga - Table B9 Asset Management - 01/08/2022

Description	Ref	Budget Year 2024/25 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	52 798	52 798	–	–	–	–	181 484	181 484	234 282	31 309	26 901
Roads Infrastructure		150	150	–	–	–	–	174 089	174 089	174 239	20 000	8 709
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 755	3 755	–	–	–	–	–	–	3 755	7 313	9 072
Water Supply Infrastructure		11 975	11 975	–	–	–	–	4 984	4 984	16 960	50	–
Sanitation Infrastructure		1 527	1 527	–	–	–	–	–	–	1 527	2 055	5 000
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		17 407	17 407	–	–	–	–	179 074	179 074	196 481	29 418	22 782
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	1 733	1 733	1 733	–	–
Furniture and Office Equipment		–	–	–	–	–	–	578	578	578	–	–
Machinery and Equipment		–	–	–	–	–	–	100	100	100	–	–
Transport Assets		35 391	35 391	–	–	–	–	–	–	35 391	1 891	4 119
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	250	250	–	–	–	–	5 000	5 000	5 250	100	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	5 000	5 000	5 000	–	–
Water Supply Infrastructure		250	250	–	–	–	–	–	–	250	100	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		250	250	–	–	–	–	5 000	5 000	5 250	100	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	97 313	97 313	–	–	–	–	35 248	35 248	132 562	13 945	22 990
Roads Infrastructure		8 596	8 596	–	–	–	–	–	–	8 596	–	–
Storm water Infrastructure		424	424	–	–	–	–	–	–	424	–	–
Electrical Infrastructure		30 348	30 348	–	–	–	–	–	–	30 348	–	–
Water Supply Infrastructure		16 783	16 783	–	–	–	–	23 386	23 386	40 168	–	–
Sanitation Infrastructure		40 663	40 663	–	–	–	–	11 104	11 104	51 767	6 945	20 582
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		96 813	96 813	–	–	–	–	34 490	34 490	131 303	6 945	20 582
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		500	500	–	–	–	–	759	759	1 259	7 000	2 407
Community Assets		500	500	–	–	–	–	759	759	1 259	7 000	2 407
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4											
Roads Infrastructure		8 746	8 746	–	–	–	–	174 089	174 089	182 835	20 000	8 709
Storm water Infrastructure		424	424	–	–	–	–	–	–	424	–	–
Electrical Infrastructure		34 103	34 103	–	–	–	–	5 000	5 000	39 103	7 313	9 072
Water Supply Infrastructure		29 008	29 008	–	–	–	–	28 370	28 370	57 378	150	–
Sanitation Infrastructure		42 190	42 190	–	–	–	–	11 104	11 104	53 294	9 000	25 582
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**114 470**	**114 470**	**–**	**–**	**–**	**–**	**218 563**	**218 563**	**333 033**	**36 463**	**43 364**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		500	500	–	–	–	–	759	759	1 259	7 000	2 407
Community Assets		**500**	**500**	**–**	**–**	**–**	**–**	**759**	**759**	**1 259**	**7 000**	**2 407**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**1 733**	**1 733**	**1 733**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**578**	**578**	**578**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**100**	**100**	**100**	**–**	**–**
Transport Assets		**35 391**	**35 391**	**–**	**–**	**–**	**–**	**–**	**–**	**35 391**	**1 891**	**4 119**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**150 362**	**150 362**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**372 094**	**45 354**	**49 890**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		518 821	518 821	–	–	–	–	174 089	174 089	692 910	565 208	529 074
Storm water Infrastructure		28 084	28 084	–	–	–	–	–	–	28 084	25 596	23 532
Electrical Infrastructure		209 400	209 400	–	–	–	–	5 000	5 000	214 400	181 366	190 438
Water Supply Infrastructure		421 782	421 782	–	–	–	–	28 370	28 370	450 152	468 012	452 029
Sanitation Infrastructure		495 636	495 636	–	–	–	–	11 104	11 104	506 740	458 539	447 727
Solid Waste Infrastructure		(15 087)	(15 087)	–	–	–	–	–	–	(15 087)	(15 087)	(15 087)
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		72	72	–	–	–	–	–	–	72	72	72
Infrastructure		1 658 709	1 658 709	–	–	–	–	218 563	218 563	1 877 272	1 683 705	1 627 786
Community Assets		59 161	59 161	–	–	–	–	759	759	59 920	64 344	66 751
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		262 608	262 608	–	–	–	–	–	–	262 608	262 608	262 608
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		112 819	112 819	–	–	–	–	–	–	112 819	251 198	249 884
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		603	603	–	–	–	–	–	–	603	603	603
Computer Equipment		5 110	5 110	–	–	–	–	1 733	1 733	6 843	4 523	3 937
Furniture and Office Equipment		(12 500)	(12 500)	–	–	–	–	578	578	(11 922)	(28 989)	(46 638)
Machinery and Equipment		6 323	6 323	–	–	–	–	100	100	6 423	4 839	3 345
Transport Assets		65 778	65 778	–	–	–	–	–	–	65 778	58 981	54 200
Land		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	**2 369 948**	**2 369 948**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**2 591 680**	**2 513 150**	**2 433 812**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		117 798	117 798	–	–	–	–	–	–	117 798	123 884	129 229
Repairs and Maintenance by asset class	3	**228 381**	**228 306**	**–**	**–**	**–**	**–**	**5 180**	**5 180**	**233 485**	**228 320**	**240 952**
Roads Infrastructure		52 369	52 369	–	–	–	–	523	523	52 892	43 945	47 767
Storm water Infrastructure		2 120	2 120	–	–	–	–	–	–	2 120	3 000	3 820
Electrical Infrastructure		30 806	30 806	–	–	–	–	3 062	3 062	33 868	30 431	31 896
Water Supply Infrastructure		32 198	32 198	–	–	–	–	1 276	1 276	33 475	35 881	37 553
Sanitation Infrastructure		38 483	38 483	–	–	–	–	–	–	38 483	40 225	42 041
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		155 976	155 976	–	–	–	–	4 862	4 862	160 838	153 481	163 077
Community Facilities		40 224	40 224	–	–	–	–	(1 000)	(1 000)	39 224	40 708	42 634
Sport and Recreation Facilities		1 340	1 340	–	–	–	–	–	–	1 340	1 431	1 431
Community Assets		41 564	41 564	–	–	–	–	(1 000)	(1 000)	40 564	42 139	44 065
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		4 187	4 187	–	–	–	–	1 000	1 000	5 187	5 201	5 215
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		4 187	4 187	–	–	–	–	1 000	1 000	5 187	5 201	5 215
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		694	694	–	–	–	–	–	–	694	699	710
Transport Assets		25 960	25 884	–	–	–	–	318	318	26 203	26 800	27 885
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**346 179**	**346 104**	**–**	**–**	**–**	**–**	**5 180**	**5 180**	**351 283**	**352 204**	**370 181**
Renewal and upgrading of Existing Assets as % of total capex		*64,9%*	*64,9%*							*37,0%*	*31,0%*	*46,1%*
Renewal and upgrading of Existing Assets as % of deprecn"		*82,8%*	*82,8%*							*117,0%*	*11,3%*	*17,8%*
R&M as a % of PPE		*9,6%*	*9,6%*							*9,0%*	*9,1%*	*9,9%*
Renewal and upgrading and R&M as a % of PPE		*13,8%*	*13,8%*							*14,3%*	*9,6%*	*10,8%*

EC108 Kouga - Table B10 Basic service delivery measurement - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		–	–	–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)		–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy:												
Electricity (at least min. service level)		–	–	–	–	–	–	–	–	–	–	–
Electricity - prepaid (> min.service level)		–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)		–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		21 232 488	21 232 488	–	–	–	–	–	–	21 232 488	22 771 848	24 422 796
Sanitation (free minimum level service)		14 212 728	14 212 728	–	–	–	–	–	–	14 212 728	15 136 560	16 120 428
Electricity/other energy (50kwh per household per month)		5 584 548	5 584 548	–	–	–	–	–	–	5 584 548	6 461 316	7 475 748
Refuse (removed at least once a week)		25 690 656	25 690 656	–	–	–	–	–	–	25 690 656	27 360 552	29 138 988
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		21 232	21 232	–	–	–	–	–	–	21 232	22 772	24 423
Sanitation (free sanitation service to indigent households)		14 213	14 213	–	–	–	–	–	–	14 213	15 137	16 120
Electricity/other energy (50kwh per indigent household per month)		5 585	5 585	–	–	–	–	–	–	5 585	6 461	7 476
Refuse (removed once a week for indigent households)		25 691	25 691	–	–	–	–	–	–	25 691	27 361	29 139
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		66 720	66 720	–	–	–	–	–	–	66 720	71 730	77 158
Highest level of free service provided												
Property rates (R'000 value threshold)		–	–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable		7 249	7 249	–	–	–	–	–	–	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	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**7 249**	**7 249**	**–**	**–**	**–**	**–**	**–**	**–**	**7 249**	**7 647**	**8 068**

EC108 Kouga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Non-exchange revenue by source												
Property rates												
Total Property Rates		304 325	304 325	–	–	–	–	–	–	304 325	320 950	338 603
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		7 249	7 249	–	–	–	–	–	–	7 249	7 647	8 068
Net Property Rates		**297 076**	**297 076**	**–**	**–**	**–**	**–**	**–**	**–**	**297 076**	**313 303**	**330 535**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		387 575	387 575	–	–	–	–	–	–	387 575	448 424	518 827
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)		5 585	5 585	–	–	–	–	–	–	5 585	6 461	7 476
Net Service charges - Electricity		**381 991**	**381 991**	**–**	**–**	**–**	**–**	**–**	**–**	**381 991**	**441 963**	**511 351**
Service charges - Water												
Total Service charges - Water		103 556	103 556	–	–	–	–	–	–	103 556	111 064	119 116
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)		21 232	21 232	–	–	–	–	–	–	21 232	22 772	24 423
Net Service charges - Water		**82 323**	**82 323**	**–**	**–**	**–**	**–**	**–**	**–**	**82 323**	**88 292**	**94 693**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		78 299	78 299	–	–	–	–	–	–	78 299	83 388	88 808
less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent households)		14 213	14 213	–	–	–	–	–	–	14 213	15 137	16 120
Net Service charges - Waste Water Management		**64 086**	**64 086**	**–**	**–**	**–**	**–**	**–**	**–**	**64 086**	**68 251**	**72 688**
Service charges - Waste Management												
Total refuse removal revenue		77 400	77 400	–	–	–	–	–	–	77 400	82 431	87 789
Total landfill revenue		19 414	19 414	–	–	–	–	–	–	19 414	20 675	22 019
less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)		25 691	25 691	–	–	–	–	–	–	25 691	27 361	29 139
Net Service charges - Waste Management		**71 123**	**71 123**	**–**	**–**	**–**	**–**	**–**	**–**	**71 123**	**75 745**	**80 669**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		304 832	304 672	–	–	–	–	7 830	7 830	312 502	308 730	324 917
Pension and UIF Contributions		39 115	39 115	–	–	–	–	843	843	39 957	41 072	43 126
Medical Aid Contributions		19 971	19 971	–	–	–	–	230	230	20 201	20 970	22 018
Overtime		20 000	20 000	–	–	–	–	–	–	20 000	23 186	24 345
Performance Bonus		21 262	21 262	–	–	–	–	383	383	21 645	22 250	23 287
Motor Vehicle Allowance		14 287	14 287	–	–	–	–	(49)	(49)	14 238	15 001	15 751
Cellphone Allowance		70	70	–	–	–	–	–	–	70	73	77
Housing Allowances		1 308	1 308	–	–	–	–	28	28	1 336	1 374	1 442
Other benefits and allowances		18 895	18 975	–	–	–	–	49	49	19 024	19 840	20 832
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–	–
Long service awards		3 608	3 608	–	–	–	–	–	–	3 608	3 880	4 141
Post-retirement benefit obligations		19 753	19 753	–	–	–	–	–	–	19 753	21 689	23 902
Entertainment		–	–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		8 642	8 722	–	–	–	–	–	–	8 722	9 074	9 528
In kind benefits	4	–	–	–	–	–	–	–	–	–	–	–
sub-total		**471 743**	**471 743**	**–**	**–**	**–**	**–**	**9 313**	**9 313**	**481 056**	**487 140**	**513 366**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**471 743**	**471 743**	**–**	**–**	**–**	**–**	**9 313**	**9 313**	**481 056**	**487 140**	**513 366**
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		117 212	117 212	–	–	–	–	–	–	117 212	123 298	128 642
Lease amortisation		586	586	–	–	–	–	–	–	586	586	586
Capital asset impairment		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	**117 798**	**117 798**	**–**	**–**	**–**	**–**	**–**	**–**	**117 798**	**123 884**	**129 229**
Bulk purchases												
Electricity Bulk Purchases		386 299	386 299	–	–	–	–	–	–	386 299	462 520	535 135
Total bulk purchases	1	**386 299**	**386 299**	**–**	**–**	**–**	**–**	**–**	**–**	**386 299**	**462 520**	**535 135**
Transfers and grants												
Cash transfers and grants		400	400	–	–	–	–	–	–	400	400	400
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Total transfers and grants		**400**	**400**	**–**	**–**	**–**	**–**	**–**	**–**	**400**	**400**	**400**
Contracted services												
Outsourced Services		38 288	38 726	–	–	–	–	492	492	39 218	32 083	32 324
Consultants and Professional Services		35 400	35 337	–	–	–	–	–	–	35 337	29 280	29 630
Contractors		51 685	51 609	–	–	–	–	1 000	1 000	52 609	53 244	54 723
Total contracted services		**125 372**	**125 672**	**–**	**–**	**–**	**–**	**1 492**	**1 492**	**127 164**	**114 607**	**116 678**
Operational Costs												
Collection costs		3 400	3 400	–	–	–	–	–	–	3 400	3 701	4 005
Contributions to 'other' provisions		561	561	–	–	–	–	–	–	561	561	561
Audit fees		4 500	4 500	–	–	–	–	–	–	4 500	4 500	4 500
Other Operational Costs												
Operating Leases		8 032	8 032	–	–	–	–	–	–	8 032	4 256	4 447
Operational Cost		77 747	77 447	–	–	–	–	50	50	77 497	80 273	81 813
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Operational Costs	1	**94 240**	**93 940**	**–**	**–**	**–**	**–**	**50**	**50**	**93 990**	**93 291**	**95 326**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		151 092	151 092	–	–	–	–	5 180	5 180	156 272	149 350	157 568
Inventory Consumed (Project Maintenance)		25 718	25 718	–	–	–	–	(1 000)	(1 000)	24 718	25 802	28 689
Contracted Services		47 396	47 321	–	–	–	–	1 000	1 000	48 321	48 952	50 428
Other Expenditure		4 175	4 175	–	–	–	–	–	–	4 175	4 216	4 268
Total Repairs and Maintenance Expenditure	15	**228 381**	**228 306**	**–**	**–**	**–**	**–**	**5 180**	**5 180**	**233 485**	**228 320**	**240 952**
Inventory Consumed												
Inventory Consumed - Water		41 931	41 931	–	–	–	–	–	–	41 931	45 491	48 789
Inventory Consumed - Other		67 088	67 088	–	–	–	–	(1 000)	(1 000)	66 088	68 427	72 519
Total Inventory Consumed & Other Material		**109 019**	**109 019**	**–**	**–**	**–**	**–**	**(1 000)**	**(1 000)**	**108 019**	**113 917**	**121 308**

EC108 Kouga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		98 101	98 101	–	–	–	–	–	–	98 101	100 860	104 053
Water		179 213	179 213	–	–	–	–	–	–	179 213	179 778	180 384
Waste		101 793	101 793	–	–	–	–	–	–	101 793	102 087	102 400
Waste Water		69 868	69 868	–	–	–	–	–	–	69 868	70 142	70 435
Other trade receivables from exchange transactions		15 817	15 817	–	–	–	–	–	–	15 817	15 839	15 864
Gross: Trade and other receivables from exchange transact		**464 792**	**464 792**	-	-	-	-	-	-	**464 792**	**468 707**	**473 134**
Less: Impairment for debt	1	**(387 762)**	**(387 762)**	-	-	-	-	-	-	**(387 762)**	**(391 677)**	**(396 104)**
Impairment for Electricity		(64 745)	(64 745)	–	–	–	–	–	–	(64 745)	(67 504)	(70 697)
Impairment for Water		(155 918)	(155 918)	–	–	–	–	–	–	(155 918)	(156 506)	(157 136)
Impairment for Waste		(96 791)	(96 791)	–	–	–	–	–	–	(96 791)	(97 085)	(97 397)
Impairment for Waste Water		(64 565)	(64 565)	–	–	–	–	–	–	(64 565)	(64 839)	(65 131)
Impairment for other trade receivalbes from exchange trans		(5 742)	(5 742)	–	–	–	–	–	–	(5 742)	(5 742)	(5 742)
Total net Trade and other receivables from Exchange Trans		**77 030**	**77 030**	-	-	-	-	-	-	**77 030**	**77 030**	**77 030**
Receivables from non-exchange transactions												
Property rates		97 227	97 227	–	–	–	–	–	–	97 227	98 053	98 931
Less: Impairment of Property rates		(84 551)	(84 551)	–	–	–	–	–	–	(84 551)	(85 378)	(86 255)
Net Property rates		**12 676**	**12 676**	-	-	-	-	-	-	**12 676**	**12 676**	**12 676**
Other receivables from non-exchange transactions		364 889	364 889	–	–	–	–	–	–	364 889	379 650	388 606
Impairment for other receivalbes from non-exchange transa		(348 550)	(348 550)	–	–	–	–	–	–	(348 550)	(363 311)	(372 268)
Net other receivables from non-exchange transactions		**16 339**	**16 339**	-	-	-	-	-	-	**16 339**	**16 339**	**16 339**
Total net Receivables from non-exchange transactions	1	**29 014**	**29 014**	**–**	**–**	**–**	**–**	**–**	**–**	**29 014**	**29 014**	**29 014**
Inventory												
Water												
Opening Balance		1 194	1 194	–	–	–	–	–	–	1 194	1 194	1 194
System Input Volume		**41 931**	**41 931**	**–**	**–**	**–**	**–**	**–**	**–**	**41 931**	**45 491**	**48 789**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Purchases		41 931	41 931	–	–	–	–	–	–	41 931	45 491	48 789
Natural Sources		–	–	–	–	–	–	–	–	–	–	–
Authorised Consumption	12	**(41 931)**	**(41 931)**	**–**	**–**	**–**	**–**	**–**	**–**	**(41 931)**	**(45 491)**	**(48 789)**
Billed Authorised Consumption		**(41 931)**	**(41 931)**	**–**	**–**	**–**	**–**	**–**	**–**	**(41 931)**	**(45 491)**	**(48 789)**
Billed Metered Consumption		**(41 931)**	**(41 931)**	**–**	**–**	**–**	**–**	**–**	**–**	**(41 931)**	**(45 491)**	**(48 789)**
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		(41 931)	(41 931)	–	–	–	–	–	–	(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 M		–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Water		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance Water		**1 194**	**1 194**	**–**	**–**	**–**	**–**	**–**	**–**	**1 194**	**1 194**	**1 194**
Agricultural												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Consumables												
Standard Rated												
Opening Balance		(225)	(225)	–	–	–	–	–	–	(225)	(225)	(225)
Acquisitions		4 353	4 353	–	–	–	–	–	–	4 353	5 061	4 404
Issues	13	(4 353)	(4 353)	–	–	–	–	–	–	(4 353)	(5 061)	(4 404)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**(225)**	**(225)**	**–**	**–**	**–**	**–**	**–**	**–**	**(225)**	**(225)**	**(225)**
Zero Rated												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Finished Goods												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Materials and Supplies												
Opening Balance		17 630	17 630	–	–	–	–	–	–	17 630	17 630	17 630
Acquisitions		36 064	36 064	–	–	–	–	(600)	(600)	35 464	35 886	39 399
Issues	13	(36 064)	(36 064)	–	–	–	–	600	600	(35 464)	(35 886)	(39 399)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**17 630**	**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		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Transfers		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance - Inventory & Consumables		**18 598**	**18 598**	**–**	**–**	**–**	**–**	**–**	**–**	**18 598**	**18 598**	**18 598**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		3 361 404	3 361 404	–	–	–	–	221 732	221 732	3 583 136	3 628 491	3 678 381
Leases recognised as PPE	2	(146)	(146)	–	–	–	–	–	–	(146)	(146)	(146)
Less: Accumulated depreciation		(1 254 521)	(1 254 521)	–	–	–	–	–	–	(1 254 521)	(1 378 405)	(1 507 634)
Total Property, plant & equipment	1	**2 106 737**	**2 106 737**	**–**	**–**	**–**	**–**	**221 732**	**221 732**	**2 328 469**	**2 249 939**	**2 170 601**
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		23 564	23 564	–	–	–	–	10 924	10 924	34 488	34 536	37 005
Total Current liabilities - Borrowing		**23 564**	**23 564**	**–**	**–**	**–**	**–**	**10 924**	**10 924**	**34 488**	**34 536**	**37 005**
Trade and other payables												
Trade and other payables from exchange transactions		124 413	124 413	–	–	–	–	–	–	124 413	124 413	124 413
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditi		–	–	–	–	–	–	8 744	8 744	8 744	8 744	8 744
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–	–
VAT		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Total Trade and other payables	1	**124 413**	**124 413**	**–**	**–**	**–**	**–**	**8 744**	**8 744**	**133 156**	**133 156**	**133 156**
Non current liabilities - Financial liabilities												
Borrowing	3	11 333	11 333	–	–	–	–	153 271	153 271	164 604	130 067	103 986
Other financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**11 333**	**11 333**	**–**	**–**	**–**	**–**	**153 271**	**153 271**	**164 604**	**130 067**	**103 986**
Non current liabilities - Long Term portion of trade payables												
Elelctricty Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payable		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provisions - non current												
Retirement benefits		119 151	119 151	–	–	–	–	–	–	119 151	132 332	147 190
List other major items												
Refuse landfill site rehabilitation		122 180	122 180	–	–	–	–	–	–	122 180	125 532	128 885
Other		18 289	18 289	–	–	–	–	–	–	18 289	18 289	18 289
Total Provisions - non current		**259 620**	**259 620**	**–**	**–**	**–**	**–**	**–**	**–**	**259 620**	**276 153**	**294 364**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		2 071 563	2 071 563	–	–	–	–	70 865	70 865	2 142 428	2 157 498	2 086 858
GRAP adjustments		–	–	–	–	–	–	–	–	–	–	–
Restated balance		2 071 563	2 071 563	–	–	–	–	70 865	70 865	2 142 428	2 157 498	2 086 858
Surplus/(Deficit)		20 963	20 963	–	–	–	–	(5 893)	(5 893)	15 070	(70 640)	(51 852)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	–
Other adjustments		(5 086)	(5 086)	–	–	–	–	5 086	5 086	–	–	–
Accumulated Surplus/(Deficit)	1	**2 087 440**	**2 087 440**	**–**	**–**	**–**	**–**	**70 058**	**70 058**	**2 157 498**	**2 086 858**	**2 035 006**
Reserves												
Housing Development Fund		–	–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 087 440**	**2 087 440**	**–**	**–**	**–**	**–**	**70 058**	**70 058**	**2 157 498**	**2 086 858**	**2 035 006**

EC108 Kouga - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 01/08/2022

Description	Unit of measurement	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
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									–	–	–	–

EC108 Kouga - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 01/08/2022

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				2,6%	2,6%	4,5%	4,3%	3,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				2,9%	2,9%	5,0%	4,7%	3,2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				100,0%	100,0%	63,6%	0,0%	0,0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity									
Current Ratio	Current assets/current liabilities				94,9%	94,9%	95,9%	91,8%	99,8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				94,9%	94,9%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,5	0,5	0,6	0,5	0,6
Revenue Management					32,2%	32,2%	38,3%	34,3%	43,0%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				9,0%	9,0%	8,9%	8,2%	7,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					285,1%	285,1%	205,2%	241,0%	171,2%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				33,9%	33,9%	34,5%	32,2%	31,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				16,4%	16,4%	16,7%	15,1%	14,6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				9,1%	9,1%	10,4%	9,9%	9,1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2,1%	2,1%	2,1%	1,9%	1,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

EC108 Kouga - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 01/08/2022

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Budget Year 2024/25	Budget Year 2024/25
						Outcome	Outcome	Outcome	Original Budget	Actual
Demographics										
Population			–	–	–	–	–	–	–	–
Females aged 5 - 14			–	–	–	–	–	–	–	–
Males aged 5 - 14			–	–	–	–	–	–	–	–
Females aged 15 - 34			–	–	–	–	–	–	–	–
Males aged 15 - 34			–	–	–	–	–	–	–	–
Unemployment			–	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12									
No income			–	–	–	–	–	–	–	–
R1 - R1 600			–	–	–	–	–	–	–	–
R1 601 - R3 200			–	–	–	–	–	–	–	–
R3 201 - R6 400			–	–	–	–	–	–	–	–
R6 401 - R12 800			–	–	–	–	–	–	–	–
R12 801 - R25 600			–	–	–	–	–	–	–	–
R25 601 - R51 200			–	–	–	–	–	–	–	–
R52 201 - R102 400			–	–	–	–	–	–	–	–
R102 401 - R204 800			–	–	–	–	–	–	–	–
R204 801 - R409 600			–	–	–	–	–	–	–	–
R409 601 - R819 200			–	–	–	–	–	–	–	–
> R819 200			–	–	–	–	–	–	–	–
Poverty profiles (no. of households)										
< R2 060 per household per month	13		–	–	–	–	–	–	–	–
	2		–	–	–	–	–	–	–	–
Household/demographics (000)										
Number of people in municipal area			–	–	–	–	–	–	–	–
Number of poor people in municipal area			–	–	–	–	–	–	–	–
Number of households in municipal area			–	–	–	–	–	–	–	–
Number of poor households in municipal area			–	–	–	–	–	–	–	–
Definition of poor household (R per month)			–	–	–	-	-	-	-	-
Housing statistics	3									
Formal			–	–	–	-	-	-	-	-
Informal			–	–	–	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-
Dwellings provided by municipality	4		–	–	–	-	-	-	-	-
Dwellings provided by province/s			–	–	–	-	-	-	-	-
Dwellings provided by private sector	5		–	–	–	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)						0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - borrowing						0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - investment						0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration increases						0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (electricity)						0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (water)						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%
Rental of facilities & equipment						0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments						0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors						0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services						0,0%	0,0%	0,0%	0,0%	0,0%

Detail on the provision of municipal services for A10

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

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		<u>**Household service targets (000)**</u>									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–

		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									

		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

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

		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–		
		Total number of households	–	–	–	–	–	–	–	–	–		
Detail of Free Basic Services (FBS) provided			Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	5 584 548	5 584 548	–	–	–	–	–	–	5 585	6 461 316	7 475 748
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	21 232 488	21 232 488	–	–	–	–	–	–	21 232	22 771 848	24 422 796
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	14 212 728	14 212 728	–	–	–	–	–	–	14 213	15 136 560	16 120 428
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (removed once a week to indigent households)	25 690 656	25 690 656	–	–	–	–	–	–	25 691	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 settlements	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SB6 Adjustments Budget - funding measurement - 01/08/2022

Description R thousands	Ref	MFMA section	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Medium Term Revenue and Expenditure Framewo Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	43 641	43 641	64 904	55 257	77 759
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	22 362	22 362	34 882	24 817	46 901
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	20 963	20 963	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	83,1%	83,1%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				17,0%	17,0%	17,0%	17,2%	16,8%
Capital payments % of capital expenditure	8	18(1)c;19				77,4%	77,4%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				100,0%	100,0%	63,6%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				101,2%	40,3%	43,3%	20,1%	20,7%
Current consumer debtors % change - incr(decr)	11	18(1)a							0,0%	0,0%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				9,6%	9,6%	9,0%	9,1%	9,9%
Asset renewal % of capital budget	14	20(1)(vi)				0,2%	0,2%	1,4%	0,2%	0,0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct 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 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 cap 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 cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target				6%	6%	6%	6%	6%
Total service charge revenue				965 011	965 011	–	–	–
Total service charge revenue - previous year						–	–	–
Provincial government gazetted allocations	–	–	–	71 019	71 019	94 853	2 050	2 050
National government DoRA allocations	–	–	–	260 957	260 957	260 957	257 999	274 562
Cash receipts from ratepayers				1 143 045	1 143 045	1 150 144	1 236 139	1 359 335
Ratepayer & Other revenue				1 375 338	1 375 338	–	–	–
Change in debtors							22	22

EC108 Kouga - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 01/08/2022

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**197 710**	**197 710**	**–**	**–**	**–**	**–**	**197 710**	**207 441**	**218 788**
Operational Revenue:General Revenue:Equitable Share		192 664	192 664	–	–	–	–	192 664	203 746	214 723
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–	–	–
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	1 495	–	–	–	–	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	1 723	–	–	–	–	1 723	1 785	2 001
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		1 828	1 828	–	–	–	–	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:		**–**	**–**	**–**	**–**	**3 448**	**3 448**	**3 448**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	3 448	3 448	3 448	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance	5	–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	50	50	50	–	–
Departmental Agencies and Accounts		–	–	–	–	50	50	50	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	**197 710**	**197 710**	**–**	**–**	**3 498**	**3 498**	**201 208**	**207 441**	**218 788**
Capital Transfers and Grants										
National Government:		**52 874**	**52 874**	**–**	**–**	**–**	**–**	**52 874**	**50 558**	**55 774**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 203	4 203	–	–	–	–	4 203	7 260	7 558
Municipal Infrastructure Grant [Schedule 5B]		34 730	34 730	–	–	–	–	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]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		13 941	13 941	–	–	–	–	13 941	7 000	9 000
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**68 969**	**68 969**	**–**	**–**	**–**	**–**	**68 969**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		68 969	68 969	–	–	–	–	68 969	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	**121 843**	**121 843**	**–**	**–**	**–**	**–**	**121 843**	**50 558**	**55 774**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**319 553**	**319 553**	**–**	**–**	**3 498**	**3 498**	**323 051**	**257 999**	**274 562**

EC108 Kouga - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 01/08/2022

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**122 334**	**122 334**	**–**	**–**	**535**	**535**	**122 869**	**129 166**	**135 178**
Operational Revenue:General Revenue:Equitable Share		117 425	117 425	–	–	468	468	117 893	123 602	129 241
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–	–	–
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	1 495	–	–	–	–	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]		1 586	1 586	–	–	–	–	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]		1 828	1 828	–	–	67	67	1 895	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		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**0**	**0**	**–**	**–**	**3 448**	**3 448**	**3 448**	**0**	**0**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		0	0	–	–	3 448	3 448	3 448	0	0
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance	5	–	–	–	–	–	–	–	–	–
District Municipality:		**2 393**	**2 393**	**–**	**–**	**–**	**–**	**2 393**	**2 513**	**2 638**
All Grants		2 393	2 393	–	–	–	–	2 393	2 513	2 638
Other grant providers:		–	–	–	–	50	50	50	–	–
Departmental Agencies and Accounts		–	–	–	–	50	50	50	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	**124 727**	**124 727**	**–**	**–**	**4 034**	**4 034**	**128 761**	**131 679**	**137 816**
Capital Transfers and Grants										
National Government:		**54 997**	**54 997**	**–**	**–**	**–**	**–**	**54 997**	**43 963**	**48 499**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 655	3 655	–	–	–	–	3 655	6 313	6 572
Municipal Infrastructure Grant [Schedule 5B]		30 200	30 200	–	–	–	–	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		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		12 123	12 123	–	–	–	–	12 123	6 087	7 826
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		9 020	9 020	–	–	–	–	9 020	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**59 973**	**59 973**	**–**	**–**	**20 386**	**20 386**	**80 359**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		59 973	59 973	–	–	20 386	20 386	80 359	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**1 391**	**1 391**	**–**	**–**	**–**	**–**	**1 391**	**1 391**	**1 391**
All Grants		1 391	1 391	–	–	–	–	1 391	1 391	1 391
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	**116 362**	**116 362**	**–**	**–**	**20 386**	**20 386**	**136 747**	**45 354**	**49 890**
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		**241 089**	**241 089**	**–**	**–**	**24 419**	**24 419**	**265 508**	**177 033**	**187 707**

EC108 Kouga - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 01/08/2022

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(5 046)	(5 046)	–	–	–	–	(5 046)	(3 695)	(4 065)
Conditions met - transferred to revenue		5 046	5 046	–	–	–	–	5 046	3 695	4 065
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	(3 448)	(3 448)	(3 448)	–	–
Conditions met - transferred to revenue		–	–	–	–	3 448	3 448	3 448	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–	–	–
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		–	–	–	–	(50)	(50)	(50)	–	–
Conditions met - transferred to revenue		–	–	–	–	50	50	50	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**5 046**	**5 046**	**–**	**–**	**3 498**	**3 498**	**8 544**	**3 695**	**4 065**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:										
National Government										
Balance unspent at beginning of the year		(10 373)	(10 373)	–	–	(8 744)	(8 744)	(19 117)	(8 744)	(8 744)
Current year receipts		(52 874)	(52 874)	–	–	–	–	(52 874)	(50 558)	(55 774)
Conditions met - transferred to revenue		63 247	63 247	–	–	–	–	63 247	50 558	55 774
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	–	–	–	(8 744)	(8 744)	(8 744)	(8 744)	(8 744)
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	(20 386)	(20 386)	(20 386)	–	–
Current year receipts		(68 969)	(68 969)	–	–	–	–	(68 969)	–	–
Conditions met - transferred to revenue		68 969	68 969	–	–	20 386	20 386	89 354	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–	–	–
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		**132 216**	**132 216**	**–**	**–**	**20 386**	**20 386**	**152 602**	**50 558**	**55 774**
Total capital transfers and grants - CTBM		**–**	**–**	**–**	**–**	**(8 744)**	**(8 744)**	**(8 744)**	**(8 744)**	**(8 744)**
TOTAL TRANSFERS AND GRANTS REVENUE		**137 262**	**137 262**	**–**	**–**	**23 884**	**23 884**	**161 146**	**54 253**	**59 839**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**–**	**(8 744)**	**(8 744)**	**(8 744)**	**(8 744)**	**(8 744)**

EC108 Kouga - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
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 other Organisations												
Operational	4	–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals												
Operational	4	400	400	–	–	–	–	–	–	400	400	400
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		400	400	–	–	–	–	–	–	400	400	400
TOTAL CASH TRANSFERS AND GRANTS	5	400	400	–	–	–	–	–	–	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 transfers to other Organisations												
Operational	4	–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Groups of Individuals												
Operational	4	–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS		400	400	–	–	–	–	–	–	400	400	400

EC108 Kouga - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 01/08/2022

Summary of remuneration	Ref	Budget Year 2024/25									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		10 414	10 414			–		–	–	10 414	0,0%
Pension and UIF Contributions		–	–			–		–	–	–	0,0%
Medical Aid Contributions		–	–			–		–	–	–	0,0%
Motor Vehicle Allowance		3 503	3 503			–		–	–	3 503	0,0%
Cellphone Allowance		1 678	1 678			–		–	–	1 678	0,0%
Housing Allowances		–	–			–		–	–	–	0,0%
Other benefits and allowances		–	–			–		–	–	–	0,0%
Sub Total - Councillors		**15 594**	**15 594**			**–**		**–**	**–**	**15 594**	
% increase			**0,0%**								**0,0%**
Senior Managers of the Municipality											
Basic Salaries and Wages		9 681	9 681	–		–		–	–	9 681	0,0%
Pension and UIF Contributions		123	123	–		–		–	–	123	0,0%
Medical Aid Contributions		56	56	–		–		–	–	56	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		1 798	1 798	–		–		–	–	1 798	0,0%
Motor Vehicle Allowance		2 196	2 196	–		–		–	–	2 196	0,0%
Cellphone Allowance		11	11	–		–		–	–	11	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		5	5	–		–		–	–	5	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations		–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits	5	–	–	–		–		–	–	–	0,0%
Sub Total - Senior Managers of Municipality		**13 870**	**13 870**	**–**		**–**		**–**	**–**	**13 870**	
% increase			**0,0%**								**0,0%**
Other Municipal Staff											
Basic Salaries and Wages		295 150	294 990	–		–		7 830	7 830	302 821	2,6%
Pension and UIF Contributions		38 991	38 991	–		–		843	843	39 834	0,0%
Medical Aid Contributions		19 915	19 915	–		–		230	230	20 145	0,0%
Overtime		20 000	20 000	–		–		–	–	20 000	0,0%
Performance Bonus		19 464	19 464	–		–		383	383	19 847	0,0%
Motor Vehicle Allowance		12 091	12 091	–		–		(49)	(49)	12 042	0,0%
Cellphone Allowance		59	59	–		–		–	–	59	0,0%
Housing Allowances		1 308	1 308	–		–		28	28	1 336	0,0%
Other benefits and allowances		18 890	18 970	–		–		49	49	19 019	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	23 361	23 361	–		–		–	–	23 361	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		8 642	8 722	–		–		–	–	8 722	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Other Municipal Staff		**457 873**	**457 873**	**–**		**–**		**9 313**	**9 313**	**467 186**	
% increase			**0,0%**								**0,0%**
Total Parent Municipality		**487 337**	**487 337**	**–**		**–**		**9 313**	**9 313**	**496 650**	**0,0%**
Board Members of Entities											
Basic Salaries and Wages		–	–	–		–		–	–	–	0,0%
Pension and UIF Contributions		–	–	–		–		–	–	–	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		–	–	–		–		–	–	–	0,0%
Motor Vehicle Allowance		–	–	–		–		–	–	–	0,0%
Cellphone Allowance		–	–	–		–		–	–	–	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		–	–	–		–		–	–	–	0,0%
Board Fees		–	–	–		–		–	–	–	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Board Members of Entities		**–**	**–**	**–**		**–**		**–**	**–**	**–**	
% increase			**0,0%**								**0,0%**
Senior Managers of Entities											
Basic Salaries and Wages		–	–	–		–		–	–	–	0,0%
Pension and UIF Contributions		–	–	–		–		–	–	–	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		–	–	–		–		–	–	–	0,0%
Motor Vehicle Allowance		–	–	–		–		–	–	–	0,0%
Cellphone Allowance		–	–	–		–		–	–	–	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		–	–	–		–		–	–	–	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Senior Managers of Entities		**–**	**–**	**–**		**–**		**–**	**–**	**–**	
% increase			**0,0%**								**0,0%**
Other Staff of Entities											
Basic Salaries and Wages		–	–	–		–		–	–	–	0,0%
Pension and UIF Contributions		–	–	–		–		–	–	–	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	0,0%

Summary of remuneration	Ref	Budget Year 2024/25									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		–	–	–		–		–	–	–	0,0%
Motor Vehicle Allowance		–	–	–		–		–	–	–	0,0%
Cellphone Allowance		–	–	–		–		–	–	–	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		–	–	–		–		–	–	–	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Other Staff of Entities		–	–	–		–		–	–	–	
% increase			0,0%								0,0%
Total Municipal Entities		–	–	–		–		–	–	–	0,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		487 337	487 337	–		–		9 313	9 313	496 650	
% increase			0,0%								0,0%
TOTAL MANAGERS AND STAFF		471 743	471 743	–		–		9 313	9 313	481 056	2,0%

EC108 Kouga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 01/08/2022

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 thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
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		23 069	23 069	23 069	23 069	23 069	23 069	23 069	23 069	23 069	23 069	23 069	23 069	276 832	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		8 436	8 436	8 436	8 436	8 436	8 436	8 436	8 436	8 436	8 436	8 436	8 436	101 227	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		**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**1 550 321**	**1 564 439**	**1 705 709**
Expenditure by Vote																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		2 558	2 558	2 558	2 558	2 558	2 558	2 558	2 558	2 558	2 558	2 558	2 558	30 696	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		11 846	11 846	11 846	11 846	11 846	11 846	11 846	11 846	11 846	11 846	11 846	11 847	142 158	143 474	143 136
Vote 4 - COMMUNITY SERVICES		32 262	32 261	32 261	32 261	32 261	32 261	32 261	32 261	32 261	32 261	32 261	32 262	387 136	410 377	430 778
Vote 5 - CIVIL AND WATER SERVICES		28 277	28 277	28 277	28 277	28 277	28 277	28 277	28 277	28 277	28 277	28 277	28 278	339 329	338 630	355 937
Vote 6 - ELECTRO/MECHANICAL SERVICES		39 249	39 249	39 249	39 249	39 249	39 249	39 249	39 249	39 249	39 249	39 249	39 249	470 989	546 114	623 674
Vote 7 - PLANNING AND DEVELOPMENT		2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	35 989	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		**127 850**	**127 887**	**127 864**	**127 960**	**128 091**	**127 756**	**127 907**	**127 769**	**127 974**	**127 878**	**127 978**	**128 337**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit)		**1 344**	**1 307**	**1 329**	**1 234**	**1 102**	**1 437**	**1 286**	**1 425**	**1 219**	**1 315**	**1 215**	**857**	**15 070**	**(70 640)**	**(51 852)**

EC108 Kouga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 01/08/2022

Description - Standard classification	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 thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
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		**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**9 260**	**111 120**	**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		7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	92 803	–	–
Health		208	208	208	208	208	208	208	208	208	208	208	208	2 496	2 613	2 733
Economic and environmental services		**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**4 682**	**56 186**	**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		2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 164	25 962	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		**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**129 193**	**1 550 321**	**1 564 439**	**1 705 709**
Expenditure - Functional																
Governance and administration		**30 147**	**30 184**	**30 162**	**30 257**	**30 389**	**30 054**	**30 205**	**30 067**	**30 272**	**30 176**	**30 276**	**30 633**	**362 821**	**370 327**	**378 575**
Executive and council		5 103	5 103	5 103	5 103	5 103	5 103	5 103	5 103	5 103	5 103	5 103	5 104	61 237	64 853	66 883
Finance and administration		25 000	25 038	25 015	25 111	25 242	24 908	25 058	24 920	25 125	25 029	25 130	25 486	301 062	305 077	311 243
Internal audit		44	44	44	44	44	44	44	44	44	44	44	44	523	398	449
Community and public safety		**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**11 759**	**141 104**	**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		892	892	892	892	892	892	892	892	892	892	892	892	10 703	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		**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**25 932**	**311 182**	**311 079**	**328 420**
Planning and development		2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	34 304	30 448	31 988
Road transport		22 227	22 227	22 227	22 227	22 227	22 227	22 227	22 227	22 227	22 227	22 227	22 227	266 719	270 534	286 178
Environmental protection		847	847	847	847	847	847	847	847	847	847	847	847	10 159	10 098	10 254
Trading services		**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**60 012**	**720 143**	**808 150**	**898 601**
Energy sources		38 140	38 140	38 140	38 140	38 140	38 140	38 140	38 140	38 140	38 140	38 140	38 140	457 682	532 698	609 696
Water management		9 151	9 151	9 151	9 151	9 151	9 151	9 151	9 151	9 151	9 151	9 151	9 152	109 818	116 361	122 468
Waste water management		7 398	7 398	7 398	7 398	7 398	7 398	7 398	7 398	7 398	7 398	7 398	7 398	88 779	93 970	98 663
Waste management		5 322	5 322	5 322	5 322	5 322	5 322	5 322	5 322	5 322	5 322	5 322	5 322	63 864	65 121	67 774
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**127 850**	**127 887**	**127 864**	**127 960**	**128 091**	**127 756**	**127 907**	**127 769**	**127 974**	**127 878**	**127 978**	**128 337**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) 1.		**1 344**	**1 307**	**1 329**	**1 234**	**1 102**	**1 437**	**1 286**	**1 425**	**1 219**	**1 315**	**1 215**	**857**	**15 070**	**(70 640)**	**(51 852)**

EC108 Kouga - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 01/08/2022

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 thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		31 833	31 833	31 833	31 833	31 833	31 833	31 833	31 833	31 833	31 833	31 833	31 833	381 991	441 963	511 351
Service charges - Water		6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	82 323	88 292	94 693
Service charges - Waste Water Management		5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	64 086	68 251	72 688
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		17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	205 651	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		5 403	5 403	5 403	5 403	5 403	5 403	5 403	5 403	5 403	5 403	5 403	5 403	64 831	70 817	77 440
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**116 343**	**1 396 119**	**1 512 282**	**1 648 335**
Expenditure By Type																
Employee related costs		40 088	40 088	40 088	40 088	40 088	40 088	40 088	40 088	40 088	40 088	40 088	40 088	481 056	487 140	513 366
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		9 001	9 002	9 002	9 002	9 002	9 002	9 002	9 002	9 002	9 002	9 002	9 002	108 019	113 917	121 308
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		3 111	3 111	3 111	3 111	3 111	3 111	3 111	3 111	3 111	3 111	3 111	3 111	37 326	36 474	28 881
Contracted services		10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 598	127 164	114 607	116 678
Transfers and subsidies		33	33	33	33	33	33	33	33	33	33	33	33	400	400	400
Irrecoverable debts written off		780	780	780	780	780	780	780	780	780	780	780	780	9 359	10 227	11 197
Operational costs		7 743	7 782	7 759	7 855	7 987	7 652	7 802	7 664	7 869	7 773	7 874	8 230	93 990	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		**127 850**	**127 887**	**127 864**	**127 960**	**128 091**	**127 756**	**127 907**	**127 769**	**127 974**	**127 878**	**127 978**	**128 337**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/(Deficit)		(11 507)	(11 543)	(11 521)	(11 617)	(11 748)	(11 413)	(11 564)	(11 426)	(11 631)	(11 535)	(11 635)	(11 994)	(139 132)	(122 797)	(109 226)
Transfers and subsidies - capital (monetary allocations)		(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	(12 850)	295 553	154 202	52 158	57 374
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(24 357)	(24 393)	(24 371)	(24 467)	(24 598)	(24 263)	(24 414)	(24 276)	(24 481)	(24 385)	(24 485)	283 559	15 070	(70 640)	(51 852)
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(24 357)	(24 393)	(24 371)	(24 467)	(24 598)	(24 263)	(24 414)	(24 276)	(24 481)	(24 385)	(24 485)	283 559	15 070	(70 640)	(51 852)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(24 357)	(24 393)	(24 371)	(24 467)	(24 598)	(24 263)	(24 414)	(24 276)	(24 481)	(24 385)	(24 485)	283 559	15 070	(70 640)	(51 852)

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 thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(24 357)	(24 393)	(24 371)	(24 467)	(24 598)	(24 263)	(24 414)	(24 276)	(24 481)	(24 385)	(24 485)	283 559	15 070	(70 640)	(51 852)

EC108 Kouga - Supporting Table SB15 Adjustments Budget - monthly cash flow - 01/08/2022

Monthly cash flows	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 thousands		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		23 955	23 955	23 955	23 955	23 955	23 955	23 955	23 955	23 955	23 955	23 955	23 955	287 458	303 161	319 834
Service charges - electricity revenue		36 822	36 822	36 822	36 822	36 822	36 822	36 822	36 822	36 822	36 822	36 822	36 822	441 861	511 233	591 496
Service charges - water revenue		12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	154 061	165 228	177 205
Service charges - sanitation revenue		6 681	6 681	6 681	6 681	6 681	6 681	6 681	6 681	6 681	6 681	6 681	6 681	80 167	85 378	90 927
Service charges - refuse		7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	85 833	91 412	97 354
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		305	305	305	305	305	305	305	305	305	305	305	305	3 665	3 892	4 134
Interest earned - external investments		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
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		160	160	160	160	160	160	160	160	160	160	160	160	1 919	2 041	2 171
Licences and permits		2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	33 147	34 991	36 924
Agency services		380	380	380	380	380	380	380	380	380	380	380	380	4 554	4 850	5 166
Transfer receipts - operational		17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	17 138	205 651	211 994	223 454
Other revenue		4 790	4 790	4 790	4 790	4 790	4 790	4 790	4 790	4 790	4 790	4 790	4 790	57 479	33 952	34 124
Cash Receipts by Source		**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 149**	**114 150**	**1 369 793**	**1 460 942**	**1 596 174**
Other Cash Flows by Source																
Transfers receipts - capital		10 287	10 287	10 287	10 287	10 287	10 287	10 287	10 287	10 287	10 287	10 287	10 287	123 443	52 158	57 374
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	25 425	6 751	5 334
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**126 555**	**1 518 661**	**1 519 851**	**1 658 883**
Cash Payments by Type																
Employee related costs		39 111	39 111	39 111	39 111	39 111	39 111	39 111	39 111	39 111	39 111	39 111	39 111	469 336	473 959	498 508
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		3 007	3 007	3 007	3 007	3 007	3 007	3 007	3 007	3 007	3 007	3 007	3 007	36 082	35 282	26 754
Bulk purchases - Electricity		37 020	37 020	37 020	37 020	37 020	37 020	37 020	37 020	37 020	37 020	37 020	37 020	444 244	531 898	615 406
Acquisitions - water & other inventory		7 842	7 842	7 842	7 842	7 842	7 842	7 842	7 842	7 842	7 842	7 842	7 842	94 100	99 494	106 571
Contracted services		11 857	11 857	11 857	11 857	11 857	11 857	11 857	11 857	11 857	11 857	11 857	11 857	142 281	128 667	130 938
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		33	33	33	33	33	33	33	33	33	33	33	33	400	400	400
Other expenditure		14 465	14 465	14 465	14 465	14 465	14 465	14 465	14 465	14 465	14 465	14 465	14 465	173 578	156 860	161 804
Cash Payments by Type		**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 634**	**114 635**	**1 375 614**	**1 442 904**	**1 557 544**
Other Cash Flows/Payments by Type																
Capital assets		13 682	13 682	13 682	13 682	13 682	13 682	13 682	13 682	13 682	13 682	13 682	13 682	164 181	45 354	49 890
Repayment of borrowing		2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	32 196	34 488	23 612
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**130 999**	**1 571 991**	**1 522 747**	**1 631 046**
NET INCREASE/(DECREASE) IN CASH HELD		**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(4 444)**	**(53 330)**	**(2 896)**	**27 837**
Cash/cash equivalents at the month/year beginning:		143 659	139 215	134 771	130 327	125 882	121 438	116 994	112 550	108 105	103 661	99 217	94 773	143 659	90 329	87 433
Cash/cash equivalents at the month/year end:		139 215	134 771	130 327	125 882	121 438	116 994	112 550	108 105	103 661	99 217	94 773	90 329	90 329	87 433	115 269

EC108 Kouga - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 01/08/2022

Description - Municipal Vote	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 thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		118	118	118	118	118	118	118	118	118	118	118	118	1 413	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		63	63	63	63	63	63	63	63	63	63	63	63	755	–	–
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		22 849	22 849	22 849	22 849	22 849	22 849	22 849	22 849	22 849	22 849	22 849	22 849	274 183	36 650	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	73 103	7 313	9 072
Vote 7 - PLANNING AND DEVELOPMENT		1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	20 386	–	–
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	3	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	**30 936**	30 936	371 231	45 354	49 890
Single-year expenditure appropriation																
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		20	20	20	20	20	20	20	20	20	20	20	20	242	–	–
Vote 5 - CIVIL AND WATER SERVICES		52	52	52	52	52	52	52	52	52	52	52	52	621	–	–
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	3	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	72	863	–	–
Total Capital Expenditure	2	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**372 094**	**45 354**	**49 890**

EC108 Kouga - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 01/08/2022

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 thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**3 026**	**36 311**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	36 311	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**21 777**	**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		1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	1 699	20 386	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**15 385**	**184 618**	**27 500**	**13 845**
Planning and development		128	128	128	128	128	128	128	128	128	128	128	128	1 535	7 500	5 135
Road transport		15 257	15 257	15 257	15 257	15 257	15 257	15 257	15 257	15 257	15 257	15 257	15 257	183 083	20 000	8 709
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**10 782**	**129 389**	**16 463**	**34 655**
Energy sources		3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	39 103	7 313	9 072
Water management		3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	36 992	150	–
Waste water management		4 441	4 441	4 441	4 441	4 441	4 441	4 441	4 441	4 441	4 441	4 441	4 441	53 294	9 000	25 582
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**31 008**	**372 094**	**45 354**	**49 890**

EC108 Kouga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**17 407**	**17 407**	**–**	**–**	**–**	**–**	**179 074**	**179 074**	**196 481**	**29 418**	**22 782**
Roads Infrastructure		150	150	–	–	–	–	174 089	174 089	174 239	20 000	8 709
Roads		150	150	–	–	–	–	174 089	174 089	174 239	20 000	8 709
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 755	3 755	–	–	–	–	–	–	3 755	7 313	9 072
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		3 655	3 655	–	–	–	–	–	–	3 655	6 313	6 572
LV Networks		100	100	–	–	–	–	–	–	100	1 000	2 500
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		11 975	11 975	–	–	–	–	4 984	4 984	16 960	50	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		6 957	6 957	–	–	–	–	4 984	4 984	11 941	50	–
Reservoirs		5 019	5 019	–	–	–	–	–	–	5 019	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		1 527	1 527	–	–	–	–	–	–	1 527	2 055	5 000
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		81	81	–	–	–	–	–	–	81	2 055	5 000
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		1 446	1 446	–	–	–	–	–	–	1 446	–	–
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		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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		–	–	–	–	–	–	–	–	–	–	–
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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**1 733**	**1 733**	**1 733**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	1 733	1 733	1 733	–	–
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**578**	**578**	**578**	**–**	**–**
Furniture and Office Equipment		–	–	–	–	–	–	578	578	578	–	–
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**100**	**100**	**100**	**–**	**–**
Machinery and Equipment		–	–	–	–	–	–	100	100	100	–	–
Transport Assets		**35 391**	**35 391**	**–**	**–**	**–**	**–**	**–**	**–**	**35 391**	**1 891**	**4 119**
Transport Assets		35 391	35 391	–	–	–	–	–	–	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 *to be adjusted*	1	**52 798**	**52 798**	**–**	**–**	**–**	**–**	**181 484**	**181 484**	**234 282**	**31 309**	**26 901**

EC108 Kouga - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		250	250	–	–	–	–	5 000	5 000	5 250	100	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	5 000	5 000	5 000	–	–
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	5 000	5 000	5 000	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		250	250	–	–	–	–	–	–	250	100	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		250	250	–	–	–	–	–	–	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		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–

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			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
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 renewal of existing assets *to be adjusted*	1	250	250	–	–	–	–	5 000	5 000	5 250	100	–

EC108 Kouga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		155 976	155 976	–	–	–	–	4 862	4 862	160 838	153 481	163 077
Roads Infrastructure		52 369	52 369	–	–	–	–	523	523	52 892	43 945	47 767
Roads		52 369	52 369	–	–	–	–	523	523	52 892	43 945	47 767
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 120	2 120	–	–	–	–	–	–	2 120	3 000	3 820
Drainage Collection		1 620	1 620	–	–	–	–	–	–	1 620	2 500	3 320
Storm water Conveyance		500	500	–	–	–	–	–	–	500	500	500
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		30 806	30 806	–	–	–	–	3 062	3 062	33 868	30 431	31 896
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		20 656	20 656	–	–	–	–	3 062	3 062	23 718	21 346	22 402
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		6 000	6 000	–	–	–	–	–	–	6 000	5 520	5 769
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		1 200	1 200	–	–	–	–	–	–	1 200	1 045	1 092
LV Networks		2 950	2 950	–	–	–	–	–	–	2 950	2 519	2 633
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		32 198	32 198	–	–	–	–	1 276	1 276	33 475	35 881	37 553
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		620	620	–	–	–	–	–	–	620	670	720
Water Treatment Works		28 923	28 923	–	–	–	–	1 276	1 276	30 200	32 456	33 978
Bulk Mains		1 725	1 725	–	–	–	–	–	–	1 725	1 775	1 825
Distribution		930	930	–	–	–	–	–	–	930	980	1 030
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		38 483	38 483	–	–	–	–	–	–	38 483	40 225	42 041
Pump Station		6 600	6 600	–	–	–	–	–	–	6 600	6 600	6 600
Reticulation		950	950	–	–	–	–	–	–	950	1 020	1 090
Waste Water Treatment Works		27 583	27 583	–	–	–	–	–	–	27 583	29 225	30 931
Outfall Sewers		150	150	–	–	–	–	–	–	150	180	220
Toilet Facilities		3 200	3 200	–	–	–	–	–	–	3 200	3 200	3 200
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		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		41 564	41 564	–	–	–	–	(1 000)	(1 000)	40 564	42 139	44 065
Community Facilities		40 224	40 224	–	–	–	–	(1 000)	(1 000)	39 224	40 708	42 634
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		1 336	1 336	–	–	–	–	(1 000)	(1 000)	336	336	336
Testing Stations		94	94	–	–	–	–	–	–	94	94	94
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		3 130	3 130	–	–	–	–	–	–	3 130	3 047	3 186
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		1 141	1 141	–	–	–	–	–	–	1 141	1 141	1 141
Public Open Space		34 523	34 523	–	–	–	–	–	–	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		1 340	1 340	–	–	–	–	–	–	1 340	1 431	1 431
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		1 340	1 340	–	–	–	–	–	–	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		4 187	4 187	–	–	–	–	1 000	1 000	5 187	5 201	5 215
Operational Buildings		4 187	4 187	–	–	–	–	1 000	1 000	5 187	5 201	5 215
Municipal Offices		3 432	3 432	–	–	–	–	1 000	1 000	4 432	4 446	4 460
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		650	650	–	–	–	–	–	–	650	650	650

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		105	105	–	–	–	–	–	–	105	105	105
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		**694**	**694**	**–**	**–**	**–**	**–**	**–**	**–**	**694**	**699**	**710**
Machinery and Equipment		694	694	–	–	–	–	–	–	694	699	710
Transport Assets		**25 960**	**25 884**	**–**	**–**	**–**	**–**	**318**	**318**	**26 203**	**26 800**	**27 885**
Transport Assets		25 960	25 884	–	–	–	–	318	318	26 203	26 800	27 885
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 Repairs and Maintenance Expenditure to be adjusted	1	**228 381**	**228 306**	**–**	**–**	**–**	**–**	**5 180**	**5 180**	**233 485**	**228 320**	**240 952**

EC108 Kouga - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**104 182**	**104 182**	**–**	**–**	**–**	**–**	**–**	**–**	**104 182**	**109 850**	**114 767**
Roads Infrastructure		41 142	41 142	–	–	–	–	–	–	41 142	42 482	44 843
Roads		41 142	41 142	–	–	–	–	–	–	41 142	42 482	44 843
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 064	2 064	–	–	–	–	–	–	2 064	2 064	2 064
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		2 064	2 064	–	–	–	–	–	–	2 064	2 064	2 064
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		10 246	10 246	–	–	–	–	–	–	10 246	11 876	12 833
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		10 246	10 246	–	–	–	–	–	–	10 246	11 876	12 833
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 978	15 978	–	–	–	–	–	–	15 978	15 982	15 982
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		15 978	15 978	–	–	–	–	–	–	15 978	15 982	15 982
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		32 101	32 101	–	–	–	–	–	–	32 101	34 795	36 394
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		32 101	32 101	–	–	–	–	–	–	32 101	34 795	36 394
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 651	2 651	–	–	–	–	–	–	2 651	2 651	2 651
Landfill Sites		2 651	2 651	–	–	–	–	–	–	2 651	2 651	2 651
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**472**	**472**	**–**	**–**	**–**	**–**	**–**	**–**	472	**472**	**472**
Community Facilities		472	472	–	–	–	–	–	–	472	472	472
Halls		472	472	–	–	–	–	–	–	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		**1 314**	**1 314**	**–**	**–**	**–**	**–**	**–**	**–**	1 314	**1 314**	**1 314**
Operational Buildings		**1 314**	**1 314**	**–**	**–**	**–**	**–**	**–**	**–**	**1 314**	**1 314**	**1 314**
Municipal Offices		1 314	1 314	–	–	–	–	–	–	1 314	1 314	1 314
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
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		**586**	**586**	**–**	**–**	**–**	**–**	**–**	**–**	**586**	**586**	**586**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		**586**	**586**	**–**	**–**	**–**	**–**	**–**	**–**	**586**	**586**	**586**
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		586	586	–	–	–	–	–	–	586	586	586
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**3 937**	**3 937**	**–**	**–**	**–**	**–**	**–**	**–**	**3 937**	**4 141**	**4 344**
Furniture and Office Equipment		3 937	3 937	–	–	–	–	–	–	3 937	4 141	4 344
Machinery and Equipment		**1 474**	**1 474**	**–**	**–**	**–**	**–**	**–**	**–**	**1 474**	**1 484**	**1 494**
Machinery and Equipment		1 474	1 474	–	–	–	–	–	–	1 474	1 484	1 494
Transport Assets		**5 832**	**5 832**	**–**	**–**	**–**	**–**	**–**	**–**	**5 832**	**6 036**	**6 250**
Transport Assets		5 832	5 832	–	–	–	–	–	–	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 to be adjusted	1	**117 798**	**117 798**	**–**	**–**	**–**	**–**	**–**	**–**	**117 798**	**123 884**	**129 229**

EC108 Kouga - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**96 813**	**96 813**	**–**	**–**	**–**	**–**	**34 490**	**34 490**	**131 303**	**6 945**	**20 582**
Roads Infrastructure		8 596	8 596	–	–	–	–	–	–	8 596	–	–
Roads		8 596	8 596	–	–	–	–	–	–	8 596	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		424	424	–	–	–	–	–	–	424	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		424	424	–	–	–	–	–	–	424	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		30 348	30 348	–	–	–	–	–	–	30 348	–	–
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		29 565	29 565	–	–	–	–	–	–	29 565	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		783	783	–	–	–	–	–	–	783	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		16 783	16 783	–	–	–	–	23 386	23 386	40 168	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	23 386	23 386	23 386	–	–
Bulk Mains		13 304	13 304	–	–	–	–	–	–	13 304	–	–
Distribution		3 478	3 478	–	–	–	–	–	–	3 478	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		40 663	40 663	–	–	–	–	11 104	11 104	51 767	6 945	20 582
Pump Station		8 742	8 742	–	–	–	–	509	509	9 251	5 937	10 554
Reticulation		2 197	2 197	–	–	–	–	–	–	2 197	–	10 028
Waste Water Treatment Works		29 723	29 723	–	–	–	–	10 595	10 595	40 319	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		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**500**	**500**	**–**	**–**	**–**	**–**	**759**	759	1 259	**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		**500**	**500**	**–**	**–**	**–**	**–**	**759**	**759**	**1 259**	**7 000**	**2 407**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		500	500	–	–	–	–	759	759	1 259	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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2024/25 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
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 upgrading of existing assets *to be adjusted*	1	97 313	97 313	–	–	–	–	35 248	35 248	132 562	13 945	22 990

EC108 Kouga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 01/08/2022

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

EC108 Kouga - Supporting Table SB20 Not required - 01/08/2022

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

"ANNEXURE C"

DEPARTMENT	FUNDING SOURCE	PROJECT DESCRIPTION	Annual Budget 2024/25	Adjustments	Adjusted Budget 2024/25
CIVIL & WATER SERVICES					
PROJECT MANAGEMENT UNIT (PMU)	Internal	PAVING OF MAIN BEACH	-	176 117	176 117
PROJECT MANAGEMENT UNIT (PMU)	Internal	UPGRADING LOERIE SPORTS FACILITIES	-	137 788	137 788
PROJECT MANAGEMENT UNIT (PMU)	Internal	Upgrading/Improvement of Sport Facilities within Kouga	-	621 050	621 050
PROJECT MANAGEMENT UNIT (PMU)	MIG	UPGRADE OF PHILLIPSVILLE SPORTS FIELD	500 000	-	500 000
ROADS AND STORMWATER	MDRG	St Francis Bay - Nevil Road Reconstruction	508 696	-	508 696
ROADS AND STORMWATER	MDRG	St Francis Bay - Anne Avenue to Ralph Road Reconstruction	1 608 696	-	1 608 696
ROADS AND STORMWATER	MDRG	Aston Bay to Paradise Beach - Seekoei Estuary Causeway reconstruction	6 478 261	-	6 478 261
ROADS AND STORMWATER	MDRG	Paradise Beach - Botha Street Stormwater Infrastructure	424 348	-	424 348
ROADS AND STORMWATER	MIG	UPGRADING KOUGA GRAVEL ROADS	150 000	-	150 000
ROADS AND STORMWATER	Borrowing	ROADS INFRASTRUCTURE IN KOUGA	-	173 913 043	173 913 043
SEWERAGE	MIG	DESIGN: UGRADING JEFFREYS BAY SEWER PIPE IN OCEANVIEW	80 500	-	80 500
SEWERAGE	MIG	UPGRADING KWANOMZAMO WWTW	29 169 586	-	29 169 586
SEWERAGE	MIG	DESIGN: LA MER NEW SEWER RISING MAIN	200 000	-	200 000
SEWERAGE	Internal	KWANOMZAMO SEWERAGE PUMP STATION	-	508 609	508 609
SEWERAGE	Internal	HANKEY WWTW	-	4 256 462	4 256 462
SEWERAGE	Internal	LA MER NEW SEWER RISING MAIN	-	6 338 777	6 338 777
SEWERAGE	DOHS	Phase 1 Upgrade of Thornhill Sewer Treatment Works	553 739	-	553 739
SEWERAGE	DOHS	Kruisfontein Bulk Sewer -Link Line	1 997 391	-	1 997 391
SEWERAGE	WSIG	Beach Sewer Pump Station and New Sewer Bypass	1 287 831	-	1 287 831
SEWERAGE	DOHS	Kwanomzamo Bulk Sanitation -Pump Station & Rising Main	7 304 348	-	7 304 348
SEWERAGE	DOHS	Envirosan Toilets (40 Units)	1 446 261	-	1 446 261
SEWERAGE	WSIG	Loerie Sewer Pump Station upgrade and new sewer rising main	150 000	-	150 000
WATER	WSIG	ST FRANCIS BAY: BOREHOLES	6 956 517	-	6 956 517
WATER	Internal	JILL MARCUS WATER SUPPLY	-	4 347 000	4 347 000
WATER	Internal	Construction of Civil Services in Donkerhoek & Humansdorp	-	3 000 000	3 000 000
WATER	Internal	HUMANSDORP GROUNDWATER SUPPLY	-	637 410	637 410
WATER	DOHS	Kwanomzamo Bulk Water : New Pipeline	6 521 739	-	6 521 739
WATER	DOHS	Kruisfontein Bulk Water -Gill Marcus Reservoir and pipeline upgrade	6 782 609	-	6 782 609
WATER	WSIG	RETICULATION REPLACE PIPELINES	3 478 260	-	3 478 260
WATER	WSIG	Replace Ageing Water Infrastructure in St Francis Bay	150 000	-	150 000
WATER	WSIG	Replace Main Waterline Sout Rivier Bridge Crossing	100 000	-	100 000
WATER	DOHS	New Reservoir on Pnt 2 of the Farm Thornhill	5 018 940	-	5 018 940
			80 867 722	**193 936 255**	**274 803 977**

"ANNEXURE C"

DEPARTMENT	FUNDING SOURCE	PROJECT DESCRIPTION	Annual Budget 2024/25	Adjustments	Adjusted Budget 2024/25
COMMUNITY SERVICES					
FIRE SERVICES	DISTRICT	Fire Services - Vehicle (DISTRICT)	1 391 304	-	1 391 304
LAW ENFORCEMENT	Internal	Computer Equipment - Operatons Room	-	242 320	242 320
			1 391 304	**242 320**	**1 633 624**
ELECTRO & MECHANICAL SERVICES					
FLEET AND WORKSHOP	Finance Lease	Vehicle	34 000 000	-	34 000 000
ELECTRICITY	INEP	OCEAN VIEW 1250 ELECTRIFICATION	3 654 783	-	3 654 783
ELECTRICITY	Internal	Electrical Oil circuit breakers replacement with vacuum SCADA ready breakers	-	5 000 000	5 000 000
ELECTRICITY	DOHS	Oceanview Substation Upgrade	10 434 783	-	10 434 783
ELECTRICITY	DOHS	Kwanomzamo Bulk Electrical - Boskloof Secondary Feeder line & substation	19 130 435	-	19 130 435
ELECTRICITY	MIG	DESIGN: HIGH MAST LIGHTS	100 000	-	100 000
ELECTRICITY	DOHS	Electricity	782 609	-	782 609
			68 102 610	**5 000 000**	**73 102 610**
FINANCE AND ECONOMIC DEVELOPMENT					
ASSET MANAGEMENT	Internal	AIR CONDITIONERS-WHOLE OF MUNICIPALITY	-	577 517	577 517
SUPPLY CHAIN MANAGEMENT	Internal	Computer Equipment	-	55 414	55 414
LOCAL ECONOMIC DEVELOPMENT	Internal	Township Economy Support (Agriculture)	-	100 000	100 000
REVENUE	Internal	Computer Equipment	-	22 477	22 477
			-	**755 408**	**755 408**
OFFICE OF THE DMM					
INFORMATION TECHNOLOGY	Internal	Computer Equipment	-	1 412 789	1 412 789
			-	**1 412 789**	**1 412 789**
PLANNING AND DEVELOPMENT					
HUMAN SETTLEMENT	DOH	HANKEY 990-PHASE 2	-	16 346 963	16 346 963
HUMAN SETTLEMENT	DOH	HANKEY 990-PHASE 3	-	4 038 699	4 038 699
			-	**20 385 663**	**20 385 663**
		Total	**150 361 636**	**221 732 435**	**372 094 071**