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):	08/11/2024
	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
	2.10	[Name of sub-vote]	
	Vote 3	**FINANCE AND ECONOMIC DEVELOPMENT**	
	3,1	Chief Financial Officer	3.1 - Chief Financial Officer
	3,2	Assets; Funding And Investments Management	3.2 - Assets; Funding And Investments Management
	3,3	Budget And Treasury	3.3 - Budget And Treasury
	3,4	Expenditure	3.4 - Expenditure
	3,5	Revenue	3.5 - Revenue
	3,6	Supply Chain Management	3.6 - Supply Chain Management
	3,7	Economic Development And Tourism	3.7 - Economic Development And Tourism
	3,8	[Name of sub-vote]	
	3,9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	**COMMUNITY SERVICES**	
	4,1	Director:Community Services	4.1 - Director:Community Services
	4,2	Disaster Management And Fire Services	4.2 - Disaster Management And Fire Services
	4,3	Parks And Community Amenities	4.3 - Parks And Community Amenities
	4,4	Safety And Security	4.4 - Safety And Security
	4,5	Waste And Environmental Management	4.5 - Waste And Environmental Management
	4,6	[Name of sub-vote]	
	4,7	[Name of sub-vote]	
	4,8	[Name of sub-vote]	
	4,9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	**CIVIL AND WATER SERVICES**	
	5,1	Director:Civil and Water Services	5.1 - Director:Civil and Water Services
	5,2	Management and Administration	5.2 - Management and Administration
	5,3	Roads and Stormwater	5.3 - Roads and Stormwater
	5,4	Project Management Unit (Pmu)	5.4 - Project Management Unit (Pmu)
	5,5	Sanitation	5.5 - Sanitation
	5,6	Sewerage	5.6 - Sewerage
	5,7	Wastewater Treatment Works (WWTW)	5.7 - Wastewater Treatment Works (WWTW)
	5,8	Water	5.8 - Water
	5,9	Water Treatment Works (WTW)	5.9 - Water Treatment Works (WTW)
	5.10	Water Services Authority (WSA)	5.10 - Water Services Authority (WSA)
	Vote 6	**ELECTRO/MECHANICAL SERVICES**	
	6,1	Director:Electro/Mechanical Services	6.1 - Director:Electro/Mechanical Services
	6,2	Management and Administration	6.2 - Management and Administration
	6,3	Electrical:Kouga	6.3 - Electrical:Kouga
	6,4	Electrical:Humansdorp	6.4 - Electrical:Humansdorp
	6,5	Electrical:St Francis Bay / Cape St Francis / Oyster Bay	6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay
	6,6	Renewable, Control and Special Projects	6.6 - Renewable, Control and Special Projects
	6,7	Fleet and Workshop	6.7 - Fleet and Workshop
	6,8	Mechanical	6.8 - Mechanical
	6,9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	**PLANNING AND DEVELOPMENT**	
	7,1	Director:Planning and Development	7.1 - Director:Planning and Development
	7,2	Building Control	7.2 - Building Control
	7,3	Human Settlement	7.3 - Human Settlement
	7,4	Land and Property Administration	7.4 - Land and Property Administration
	7,5	Town and Regional Planning	7.5 - Town and Regional Planning
	7,6	[Name of sub-vote]	
	7,7	[Name of sub-vote]	
	7,8	[Name of sub-vote]	
	7,9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**[NAME OF VOTE 8]**	
	8,1	[Name of sub-vote]	
	8,2	[Name of sub-vote]	
	8,3	[Name of sub-vote]	
	8,4	[Name of sub-vote]	
	8,5	[Name of sub-vote]	
	8,6	[Name of sub-vote]	
	8,7	[Name of sub-vote]	
	8,8	[Name of sub-vote]	
	8,9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	**[NAME OF VOTE 9]**	
	9,1	[Name of sub-vote]	
	9,2	[Name of sub-vote]	
	9,3	[Name of sub-vote]	
	9,4	[Name of sub-vote]	
	9,5	[Name of sub-vote]	
	9,6	[Name of sub-vote]	
	9,7	[Name of sub-vote]	
	9,8	[Name of sub-vote]	
	9,9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	**[NAME OF VOTE 10]**	
	10,1	[Name of sub-vote]	
	10,2	[Name of sub-vote]	
	10,3	[Name of sub-vote]	
	10,4	[Name of sub-vote]	
	10,5	[Name of sub-vote]	
	10,6	[Name of sub-vote]	
	10,7	[Name of sub-vote]	
	10,8	[Name of sub-vote]	
	10,9	[Name of sub-vote]	
	10.10	[Name of sub-vote]	
	Vote 11	**[NAME OF VOTE 11]**	
	11,1	[Name of sub-vote]	
	11,2	[Name of sub-vote]	

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

EC108 Kouga - Contact Information

A. GENERAL INFORMATION

Municipality	EC108 Kouga	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	Chan du Plessis	Name	Jobzay 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 Nazlem 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	Leliethu 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

Official responsible for submitting financial information	**Official responsible for submitting financial information**

ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

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

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

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

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

EC108 Kouga - Table B1 Adjustments Budget Summary - 08/11/2024

Description	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 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	205 651	–	–	–	–	–	–	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**	**1 396 119**	**–**	**–**	**–**	**–**	**–**	**–**	**1 396 119**	**1 512 282**	**1 648 335**
Employee costs	471 743	481 056	–	–	–	–	–	–	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	36 426	–	–	–	–	–	–	36 426	36 474	28 881
Inventory consumed and bulk purchases	495 318	495 161	–	–	–	–	–	–	495 161	576 437	656 443
Transfers and subsidies	400	400	–	–	–	–	–	–	400	400	400
Other expenditure	387 217	388 816	–	–	–	–	–	–	388 816	394 398	412 079
Total Expenditure	**1 505 474**	**1 535 251**	**–**	**–**	**–**	**–**	**–**	**–**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/(Deficit)	(112 853)	(139 132)	–	–	–	–	–	–	(139 132)	(122 797)	(109 226)
Transfers and subsidies - capital (monetary allocations	133 816	154 202	–	–	–	–	7 742	7 742	161 944	52 158	57 374
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**
Capital expenditure & funds sources											
Capital expenditure	150 362	372 094	–	–	–	–	6 732	6 732	378 826	45 354	49 890
Transfers recognised - capital	116 362	136 747	–	–	–	–	6 732	6 732	143 480	45 354	49 890
Borrowing	34 000	207 913	–	–	–	–	–	–	207 913	–	–
Internally generated funds	–	27 434	–	–	–	–	–	–	27 434	–	–
Total sources of capital funds	**150 362**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**378 826**	**45 354**	**49 890**
Financial position											
Total current assets	213 837	234 258	–	–	–	–	(6 001)	(6 001)	228 257	218 632	241 157
Total non current assets	2 369 948	2 591 680	–	–	–	–	6 732	6 732	2 598 413	2 519 882	2 440 544
Total current liabilities	225 392	244 217	–	–	–	–	(7 900)	(7 900)	236 317	236 804	239 713
Total non current liabilities	270 953	424 224	–	–	–	–	–	–	424 224	406 221	398 350
Community wealth/Equity	**2 087 440**	**2 157 498**	**–**	**–**	**–**	**–**	**8 632**	**8 632**	**2 166 129**	**2 095 490**	**2 043 638**
Cash flows											
Net cash from (used) operating	138 815	117 622	–	–	–	–	(112)	(112)	117 510	70 196	96 005
Net cash from (used) investing	(116 362)	(164 181)	–	–	–	–	(6 732)	(6 732)	(170 913)	(45 354)	(49 890)
Net cash from (used) financing	(22 478)	(32 196)	–	–	–	–	–	–	(32 196)	(34 488)	(23 612)
Cash/cash equivalents at the year end	**43 641**	**64 904**	**–**	**–**	**–**	**–**	**(6 844)**	**(6 844)**	**58 060**	**48 413**	**70 915**
Cash backing/surplus reconciliation											
Cash and investments available	43 640	64 904	–	–	–	–	(6 844)	(6 844)	58 060	48 413	70 915
Application of cash and investments	21 278	30 022	–	–	–	–	(8 743)	(8 743)	21 279	21 696	22 114
Balance - surplus (shortfall)	**22 362**	**34 882**	**–**	**–**	**–**	**–**	**1 899**	**1 899**	**36 781**	**26 717**	**48 801**
Asset Management											
Asset register summary (WDV)	2 369 948	2 591 680	–	–	–	–	6 732	6 732	2 598 413	2 519 882	2 440 544
Depreciation	117 798	117 798	–	–	–	–	–	–	117 798	123 884	129 229
Renewal and Upgrading of Existing Assets	97 563	137 812	–	–	–	–	5 597	5 597	143 409	14 045	22 990
Repairs and Maintenance	228 381	234 971	–	–	–	–	–	–	234 971	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) - 08/11/2024

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**	**111 120**	**–**	**–**	**–**	**–**	**–**	**–**	**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	92 803	–	–	–	–	–	–	92 803	–	–
Health		2 496	2 496	–	–	–	–	–	–	2 496	2 613	2 733
Economic and environmental services		**56 136**	**56 186**	**–**	**–**	**–**	**–**	**–**	**–**	**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	25 962	–	–	–	–	–	–	25 962	27 596	29 390
Trading services		**792 266**	**792 266**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**800 008**	**876 535**	**979 909**
Energy sources		409 585	409 585	–	–	–	–	686	686	410 271	476 287	550 222
Water management		177 913	177 913	–	–	–	–	7 168	7 168	185 080	182 860	197 609
Waste water management		123 062	123 062	–	–	–	–	(112)	(112)	122 950	130 371	139 404
Waste management		81 707	81 707	–	–	–	–	–	–	81 707	87 018	92 674
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 526 437**	**1 550 321**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**1 558 063**	**1 564 439**	**1 705 709**
Expenditure - Functional												
Governance and administration		**362 481**	**362 821**	**–**	**–**	**–**	**–**	**–**	**–**	**362 821**	**370 327**	**378 575**
Executive and council		61 996	61 237	–	–	–	–	–	–	61 237	64 853	66 883
Finance and administration		299 963	301 062	–	–	–	–	–	–	301 062	305 077	311 243
Internal audit		523	523	–	–	–	–	–	–	523	398	449
Community and public safety		**140 104**	**140 984**	**–**	**–**	**–**	**–**	**–**	**–**	**140 984**	**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	10 583	–	–	–	–	–	–	10 583	9 753	10 088
Health		7 991	7 991	–	–	–	–	–	–	7 991	8 368	8 732
Economic and environmental services		**288 532**	**311 302**	**–**	**–**	**–**	**–**	**–**	**–**	**311 302**	**311 079**	**328 420**
Planning and development		32 149	34 424	–	–	–	–	–	–	34 424	30 448	31 988
Road transport		246 274	266 719	–	–	–	–	–	–	266 719	270 534	286 178
Environmental protection		10 109	10 159	–	–	–	–	–	–	10 159	10 098	10 254
Trading services		**714 357**	**720 143**	**–**	**–**	**–**	**–**	**–**	**–**	**720 143**	**808 150**	**898 601**
Energy sources		453 172	457 682	–	–	–	–	–	–	457 682	532 698	609 696
Water management		108 542	109 818	–	–	–	–	–	–	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**	**1 535 251**	**–**	**–**	**–**	**–**	**–**	**–**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year		**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 08/11/2024

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**	**111 120**	**–**	**–**	**–**	**–**	**–**	**–**	**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**	**92 803**	**–**	**–**	**–**	**–**	**–**	**–**	**92 803**	**–**	**–**
Housing		68 969	92 803	–	–	–	–	–	–	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**	**56 186**	**–**	**–**	**–**	**–**	**–**	**–**	**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**	**25 962**	**–**	**–**	**–**	**–**	**–**	**–**	**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	23 725	–	–	–	–	–	–	23 725	25 214	26 853
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**792 266**	**792 266**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**800 008**	**876 535**	**979 909**
Energy sources		**409 585**	**409 585**	**–**	**–**	**–**	**–**	**686**	**686**	**410 271**	**476 287**	**550 222**
Electricity		409 585	409 585	–	–	–	–	686	686	410 271	476 287	550 222
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**177 913**	**177 913**	**–**	**–**	**–**	**–**	**7 168**	**7 168**	**185 080**	**182 860**	**197 609**
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		177 913	177 913	–	–	–	–	7 168	7 168	185 080	182 860	197 609
Water Storage		–	–	–	–	–	–	–	–	–	–	–
Waste water management		**123 062**	**123 062**	**–**	**–**	**–**	**–**	**(112)**	**(112)**	**122 950**	**130 371**	**139 404**
Public Toilets		–	–	–	–	–	–	–	–	–	–	–
Sewerage		123 062	123 062	–	–	–	–	(112)	(112)	122 950	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
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**	**1 550 321**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**1 558 063**	**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**	**362 821**	**–**	**–**	**–**	**–**	**–**	**–**	**362 821**	**370 327**	**378 575**
Executive and council		61 996	61 237	–	–	–	–	–	–	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	33 404	–	–	–	–	–	–	33 404	35 524	36 957
Finance and administration		299 963	301 062	–	–	–	–	–	–	301 062	305 077	311 243
Administrative and Corporate Support		50 790	50 790	–	–	–	–	–	–	50 790	49 953	53 540
Asset Management		12 217	12 229	–	–	–	–	–	–	12 229	9 689	10 187
Finance		117 757	118 035	–	–	–	–	–	–	118 035	121 328	119 899
Fleet Management		11 437	11 755	–	–	–	–	–	–	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	43 122	–	–	–	–	–	–	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**	**140 984**	**–**	**–**	**–**	**–**	**–**	**–**	**140 984**	**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**	**10 583**	**–**	**–**	**–**	**–**	**–**	**–**	**10 583**	**9 753**	**10 088**
Housing		9 703	10 583	–	–	–	–	–	–	10 583	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**	**311 302**	**–**	**–**	**–**	**–**	**–**	**–**	**311 302**	**311 079**	**328 420**
Planning and development		**32 149**	**34 424**	**–**	**–**	**–**	**–**	**–**	**–**	**34 424**	**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	3 549	–	–	–	–	–	–	3 549	2 468	2 540
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		22 730	22 686	–	–	–	–	–	–	22 686	20 728	21 918
Project Management Unit		4 267	5 585	–	–	–	–	–	–	5 585	4 478	4 699
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**246 274**	**266 719**	**–**	**–**	**–**	**–**	**–**	**–**	**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	130 017	–	–	–	–	–	–	130 017	118 460	124 506
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		**10 109**	**10 159**	**–**	**–**	**–**	**–**	**–**	**–**	**10 159**	**10 098**	**10 254**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		24	24	–	–	–	–	–	–	24	24	24
Pollution Control		10 085	10 135	–	–	–	–	–	–	10 135	10 074	10 230
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**714 357**	**720 143**	**–**	**–**	**–**	**–**	**–**	**–**	**720 143**	**808 150**	**898 601**
Energy sources		**453 172**	**457 682**	**–**	**–**	**–**	**–**	**–**	**–**	**457 682**	**532 698**	**609 696**
Electricity		453 172	457 682	–	–	–	–	–	–	457 682	532 698	609 696
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**108 542**	**109 818**	**–**	**–**	**–**	**–**	**–**	**–**	**109 818**	**116 361**	**122 468**
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		108 542	109 818	–	–	–	–	–	–	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**	**1 535 251**	**–**	**–**	**–**	**–**	**–**	**–**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year		**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 08/11/2024

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	276 832	–	–	–	–	–	–	276 832	294 491	313 345
Vote 5 - CIVIL AND WATER SERVICES		314 671	314 671	–	–	–	–	7 056	7 056	321 726	315 141	339 078
Vote 6 - ELECTRO/MECHANICAL SERVICES		409 586	409 586	–	–	–	–	686	686	410 273	476 288	550 224
Vote 7 - PLANNING AND DEVELOPMENT		77 392	101 227	–	–	–	–	–	–	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**	**1 550 321**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**1 558 063**	**1 564 439**	**1 705 709**
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		31 456	30 696	–	–	–	–	–	–	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	142 158	–	–	–	–	–	–	142 158	143 474	143 136
Vote 4 - COMMUNITY SERVICES		386 594	387 136	–	–	–	–	–	–	387 136	410 377	430 778
Vote 5 - CIVIL AND WATER SERVICES		316 288	339 329	–	–	–	–	–	–	339 329	338 630	355 937
Vote 6 - ELECTRO/MECHANICAL SERVICES		466 160	470 989	–	–	–	–	–	–	470 989	546 114	623 674
Vote 7 - PLANNING AND DEVELOPMENT		34 152	35 989	–	–	–	–	–	–	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**	**1 535 251**	**–**	**–**	**–**	**–**	**–**	**–**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year	2	**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 08/11/2024

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		–	–	–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.2 - Performance Management		–	–	–	–	–	–	–	–	–	–	–
1.3 - Integrated Development		–	–	–	–	–	–	–	–	–	–	–
1.4 - Risk and Internal Audit		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		**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**	**276 832**	–	–	–	–	–	–	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	107 928	–	–	–	–	–	–	107 928	114 844	122 259
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Vote 5 - CIVIL AND WATER SERVICES		**314 671**	**314 671**	–	–	–	–	**7 056**	7 056	321 726	**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									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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
5.6 - Sewerage		123 062	123 062	–	–	–	–	(112)	(112)	122 950	130 371	139 404
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		177 913	177 913	–	–	–	–	7 168	7 168	185 080	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**	**–**	**–**	**–**	**–**	**686**	686	410 273	**476 288**	**550 224**
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		409 585	409 585	–	–	–	–	686	686	410 271	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**	**101 227**	**–**	**–**	**–**	**–**	**–**	–	101 227	**8 929**	**9 465**
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		68 969	92 803	–	–	–	–	–	–	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									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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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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 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote Description *[Insert departmental structure etc]* R thousands	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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Total Revenue by Vote	2	**1 526 437**	**1 550 321**	**–**	**–**	**–**	**–**	**7 742**	7 742	1 558 063	**1 564 439**	**1 705 709**
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**31 456**	**30 696**	**–**	**–**	**–**	**–**	**–**	–	30 696	**32 681**	**34 019**
1.1 - Municipal Manager		25 026	24 267	–	–	–	–	–	–	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**	**142 158**	**–**	**–**	**–**	**–**	**–**	–	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	12 229	–	–	–	–	–	–	12 229	9 689	10 187
3.3 - Budget And Treasury		28 888	28 876	–	–	–	–	–	–	28 876	29 419	23 754
3.4 - Expenditure		8 206	8 206	–	–	–	–	–	–	8 206	8 600	9 014
3.5 - Revenue		61 079	61 368	–	–	–	–	–	–	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**	**387 136**	**–**	**–**	**–**	**–**	**–**	–	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	179 824	–	–	–	–	–	–	179 824	196 398	207 772
4.5 - Waste And Environmental Management		81 940	81 990	–	–	–	–	–	–	81 990	83 562	86 737
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Vote Description [Insert departmental structure etc] R thousands	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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Vote 5 - CIVIL AND WATER SERVICES		**316 288**	**339 329**	**–**	**–**	**–**	**–**	**–**	**–**	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	130 017	–	–	–	–	–	–	130 017	118 460	124 506
5.4 - Project Management Unit (Pmu)		4 267	5 585	–	–	–	–	–	–	5 585	4 478	4 699
5.5 - Sanitation		4 614	4 644	–	–	–	–	–	–	4 644	4 685	4 755
5.6 - Sewerage		84 166	84 136	–	–	–	–	–	–	84 136	89 286	93 908
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		108 542	109 818	–	–	–	–	–	–	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**	**470 989**	**–**	**–**	**–**	**–**	**–**	**–**	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	457 682	–	–	–	–	–	–	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	11 653	–	–	–	–	–	–	11 653	11 797	12 289
6.8 - Mechanical		102	102	–	–	–	–	–	–	102	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		**34 152**	**35 989**	**–**	**–**	**–**	**–**	**–**	**–**	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	10 583	–	–	–	–	–	–	10 583	9 753	10 088
7.4 - Land and Property Administration		2 533	3 533	–	–	–	–	–	–	3 533	2 451	2 522
7.5 - Town and Regional Planning		19 446	19 403	–	–	–	–	–	–	19 403	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									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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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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 *[Insert departmental structure etc]* R thousands	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Total Expenditure by Vote	2	**1 505 474**	**1 535 251**	**–**	**–**	**–**	**–**	**–**	–	1 535 251	**1 635 079**	**1 757 560**
Surplus/ (Deficit) for the year	2	**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	7 742	22 812	**(70 640)**	**(51 852)**

EC108 Kouga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 08/11/2024

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	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 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	205 651	–	–	–	–	–	–	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**	**1 396 119**	**–**	**–**	**–**	**–**	**–**	**–**	**1 396 119**	**1 512 282**	**1 648 335**
Expenditure By Type												
Employee related costs		471 743	481 056	–	–	–	–	–	–	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	108 862	–	–	–	–	–	–	108 862	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	36 426	–	–	–	–	–	–	36 426	36 474	28 881
Contracted services		125 372	125 799	–	–	–	–	–	–	125 799	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	95 412	–	–	–	–	–	–	95 412	93 291	95 326
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**1 505 474**	**1 535 251**	**–**	**–**	**–**	**–**	**–**	**–**	**1 535 251**	**1 635 079**	**1 757 560**
Surplus/(Deficit)		**(112 853)**	**(139 132)**	**–**	**–**	**–**	**–**	**–**	**–**	**(139 132)**	**(122 797)**	**(109 226)**
Transfers and subsidies - capital (monetary allocations)		133 816	154 202	–	–	–	–	7 742	7 742	161 944	52 158	57 374
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		20 963	15 070	–	–	–	–	7 742	7 742	22 812	(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	15 070	–	–	–	–	7 742	7 742	22 812	(70 640)	(51 852)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		**20 963**	**15 070**	**–**	**–**	**–**	**–**	**7 742**	**7 742**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 08/11/2024

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 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	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	755	–	–	–	–	–	–	755	–	–
Vote 4 - COMMUNITY SERVICES		1 391	1 634	–	–	–	–	–	–	1 634	1 391	1 391
Vote 5 - CIVIL AND WATER SERVICES		80 868	274 804	–	–	–	–	6 136	6 136	280 940	36 650	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		68 103	73 103	–	–	–	–	597	597	73 699	7 313	9 072
Vote 7 - PLANNING AND DEVELOPMENT		–	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**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**378 826**	**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		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Vote		**150 362**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**378 826**	**45 354**	**49 890**
Capital Expenditure - Functional												
Governance and administration		**34 000**	**36 311**	**–**	**–**	**–**	**–**	**–**	**–**	**36 311**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		34 000	36 311	–	–	–	–	–	–	36 311	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 391**	**21 777**	**–**	**–**	**–**	**–**	**–**	**–**	**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	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**9 670**	**184 618**	**–**	**–**	**–**	**–**	**(97)**	**(97)**	**184 521**	**27 500**	**13 845**
Planning and development		500	1 535	–	–	–	–	–	–	1 535	7 500	5 135
Road transport		9 170	183 083	–	–	–	–	(97)	(97)	182 986	20 000	8 709
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**105 300**	**129 389**	**–**	**–**	**–**	**–**	**6 830**	**6 830**	**136 218**	**16 463**	**34 655**
Energy sources		34 103	39 103	–	–	–	–	597	597	39 699	7 313	9 072
Water management		29 008	36 992	–	–	–	–	6 233	6 233	43 225	150	–
Waste water management		42 190	53 294	–	–	–	–	–	–	53 294	9 000	25 582
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**150 362**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**378 826**	**45 354**	**49 890**
Funded by:												
National Government		54 997	54 997	–	–	–	–	6 732	6 732	61 730	43 963	48 499
Provincial Government		59 973	80 359	–	–	–	–	–	–	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**	**136 747**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**143 480**	**45 354**	**49 890**
Borrowing		34 000	207 913	–	–	–	–	–	–	207 913	–	–
Internally generated funds		–	27 434	–	–	–	–	–	–	27 434	–	–
Total Capital Funding		**150 362**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**378 826**	**45 354**	**49 890**

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 08/11/2024

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	–	–
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	–	–
2.8 - Legal Services		–	–	–	–	–	–	–	–	–	–	–
2.9 - Strategic Projects		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	755	–	–	–	–	–	–	755	–	–
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		–	578	–	–	–	–	–	–	578	–	–
3.3 - Budget And Treasury		–	–	–	–	–	–	–	–	–	–	–
3.4 - Expenditure		–	–	–	–	–	–	–	–	–	–	–
3.5 - Revenue		–	22	–	–	–	–	–	–	22	–	–
3.6 - Supply Chain Management		–	55	–	–	–	–	–	–	55	–	–
3.7 - Economic Development And Tourism		–	100	–	–	–	–	–	–	100	–	–
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Vote 4 - COMMUNITY SERVICES		1 391	1 634	–	–	–	–	–	–	1 634	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		–	242	–	–	–	–	–	–	242	–	–
4.5 - Waste And Environmental Management		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		80 868	274 804	–	–	–	–	6 136	6 136	280 940	36 650	39 427
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		9 170	183 083	–	–	–	–	(97)	(97)	182 986	20 000	8 709
5.4 - Project Management Unit (Pmu)		500	1 435	–	–	–	–	–	–	1 435	7 500	5 135
5.5 - Sanitation		–	–	–	–	–	–	–	–	–	–	–
5.6 - Sewerage		42 190	53 294	–	–	–	–	–	–	53 294	9 000	25 582
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–	–	–
5.8 - Water		29 008	36 992	–	–	–	–	6 233	6 233	43 225	150	–
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		68 103	73 103	–	–	–	–	597	597	73 699	7 313	9 072
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
6.3 - Electrical:Kouga		34 103	39 103	–	–	–	–	597	597	39 699	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		–	–	–	–	–	–	–	–	–	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		–	20 386	–	–	–	–	–	–	20 386	–	–
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		–	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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 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**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	6 732	378 826	**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		–	–	–	–	–	–	–	–	–	–	–
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		–	–	–	–	–	–	–	–	–	–	–
5.4 - Project Management Unit (Pmu)		–	–	–	–	–	–	–	–	–	–	–
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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 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		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure		**150 362**	**372 094**	–	–	–	–	**6 732**	6 732	378 826	**45 354**	**49 890**

EC108 Kouga - Table B6 Adjustments Budget Financial Position - 08/11/2024

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		
ASSETS												
Current assets												
Cash and cash equivalents		43 640	64 904	–	–	–	–	(6 844)	(6 844)	58 060	48 413	70 915
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	17 755	–	–	–	–	843	843	18 598	18 598	18 598
VAT		45 445	45 445	–	–	–	–	–	–	45 445	45 468	45 490
Other current assets		109	109	–	–	–	–	–	–	109	109	109
Total current assets		**213 837**	**234 258**	**–**	**–**	**–**	**–**	**(6 001)**	**(6 001)**	**228 257**	**218 632**	**241 157**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		262 608	262 608	–	–	–	–	–	–	262 608	262 608	262 608
Property, plant and equipment		2 106 737	2 328 469	–	–	–	–	6 732	6 732	2 335 202	2 256 671	2 177 333
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**	**2 591 680**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**2 598 413**	**2 519 882**	**2 440 544**
TOTAL ASSETS		**2 583 785**	**2 825 938**	**–**	**–**	**–**	**–**	**732**	**732**	**2 826 670**	**2 738 515**	**2 681 701**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		23 564	34 488	–	–	–	–	–	–	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	123 570	–	–	–	–	844	844	124 413	124 413	124 413
Trade and other payables from non-exchange transac		–	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**	**244 217**	**–**	**–**	**–**	**–**	**(7 900)**	**(7 900)**	**236 317**	**236 804**	**239 713**
Non current liabilities												
Financial Liabilities	1	11 333	164 604	–	–	–	–	–	–	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**	**424 224**	**–**	**–**	**–**	**–**	**–**	**–**	**424 224**	**406 221**	**398 350**
TOTAL LIABILITIES		**496 345**	**668 440**	**–**	**–**	**–**	**–**	**(7 900)**	**(7 900)**	**660 540**	**643 025**	**638 063**
NET ASSETS	2	**2 087 440**	**2 157 498**	**–**	**–**	**–**	**–**	**8 632**	**8 632**	**2 166 129**	**2 095 490**	**2 043 638**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 087 440	2 157 498	–	–	–	–	8 632	8 632	2 166 129	2 095 490	2 043 638
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**2 087 440**	**2 157 498**	**–**	**–**	**–**	**–**	**8 632**	**8 632**	**2 166 129**	**2 095 490**	**2 043 638**

EC108 Kouga - Table B7 Adjustments Budget Cash Flows - 08/11/2024

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		
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	100 764	–	–	–	–	–	–	100 764	79 727	82 519
Transfers and Subsidies - Operational	1	202 153	205 651	–	–	–	–	–	–	205 651	211 994	223 454
Transfers and Subsidies - Capital	1	123 443	123 443	–	–	–	–	(112)	(112)	123 331	52 158	57 374
Interest		13 998	13 998	–	–	–	–	–	–	13 998	12 809	13 385
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1 327 265)	(1 339 132)	–	–	–	–	(900)	(900)	(1 340 032)	(1 407 222)	(1 530 390)
Finance charges		(16 159)	(36 082)	–	–	–	–	900	900	(35 182)	(35 282)	(26 754)
Transfers and Grants	1	(400)	(400)	–	–	–	–	–	–	(400)	(400)	(400)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**138 815**	**117 622**	**–**	**–**	**–**	**–**	**(112)**	**(112)**	**117 510**	**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)	(164 181)	–	–	–	–	(6 732)	(6 732)	(170 913)	(45 354)	(49 890)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(116 362)**	**(164 181)**	**–**	**–**	**–**	**–**	**(6 732)**	**(6 732)**	**(170 913)**	**(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)	(32 196)	–	–	–	–	–	–	(32 196)	(34 488)	(23 612)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(22 478)**	**(32 196)**	**–**	**–**	**–**	**–**	**–**	**–**	**(32 196)**	**(34 488)**	**(23 612)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(24)**	**(78 755)**	**–**	**–**	**–**	**–**	**(6 844)**	**(6 844)**	**(85 599)**	**(9 647)**	**22 502**
Cash/cash equivalents at the year begin:	2	43 665	143 659	–	–	–	–	–	–	143 659	58 060	48 413
Cash/cash equivalents at the year end:	2	43 641	64 904	–	–	–	–	(6 844)	(6 844)	58 060	48 413	70 915

EC108 Kouga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 08/11/2024

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	64 904	–	–	–	–	(6 844)	(6 844)	58 060	48 413	70 915
Other current investments > 90 days		(1)	(1)	–	–	–	–	1	1	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**43 640**	**64 904**	**–**	**–**	**–**	**–**	**(6 844)**	**(6 844)**	**58 060**	**48 413**	**70 915**
Applications of cash and investments												
Unspent conditional transfers		–	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					1	1	18 369	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**	**30 022**	**–**	**–**	**–**	**–**	**(8 743)**	**(8 743)**	**21 279**	**21 696**	**22 114**
Surplus(shortfall)		**22 362**	**34 882**	**–**	**–**	**–**	**–**	**1 899**	**1 899**	**36 781**	**26 717**	**48 801**

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		106 045	106 045							106 045	106 045	106 045
Creditors due		124 413	124 413							124 413	124 413	124 413
Total Other working capital requirements		(18 368)	(18 368)							(18 369)	(18 368)	(18 368)
Debtors collection assumptions:												
Balance outstanding - debtors		106 045	106 045							106 045	106 045	106 045
Estimate of debtors collection rate		100,67%	101,30%							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 - 08/11/2024

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												
Total New Assets *to be adjusted*	1	**52 798**	**234 282**	–	–	–	–	**1 135**	**1 135**	**235 418**	**31 309**	**26 901**
Roads Infrastructure		150	174 239	–	–	–	–	(97)	(97)	174 142	20 000	8 709
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 755	3 755	–	–	–	–	597	597	4 352	7 313	9 072
Water Supply Infrastructure		11 975	16 960	–	–	–	–	636	636	17 596	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**	**196 481**	–	–	–	–	**1 135**	**1 135**	**197 616**	**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**	–	–
Furniture and Office Equipment		–	**578**	–	–	–	–	–	–	**578**	–	–
Machinery and Equipment		–	**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**	**5 250**	–	–	–	–	–	–	**5 250**	**100**	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	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**	**5 250**	–	–	–	–	–	–	**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**	**132 562**	–	–	–	–	**5 597**	**5 597**	**138 159**	**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	40 168	–	–	–	–	5 597	5 597	45 765	–	–
Sanitation Infrastructure		40 663	51 767	–	–	–	–	–	–	51 767	6 945	20 582
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**96 813**	**131 303**	–	–	–	–	**5 597**	**5 597**	**136 900**	**6 945**	**20 582**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		500	1 259	–	–	–	–	–	–	1 259	7 000	2 407
Community Assets		**500**	**1 259**	–	–	–	–	–	–	**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	182 835	–	–	–	–	(97)	(97)	182 737	20 000	8 709
Storm water Infrastructure		424	424	–	–	–	–	–	–	424	–	–
Electrical Infrastructure		34 103	39 103	–	–	–	–	597	597	39 699	7 313	9 072
Water Supply Infrastructure		29 008	57 378	–	–	–	–	6 233	6 233	63 611	150	–
Sanitation Infrastructure		42 190	53 294	–	–	–	–	–	–	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
R thousands		A	A1	B	C	D	E	F	G	H		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**114 470**	**333 033**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**339 766**	**36 463**	**43 364**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		500	1 259	–	–	–	–	–	–	1 259	7 000	2 407
Community Assets		**500**	**1 259**	**–**	**–**	**–**	**–**	**–**	**–**	**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**	**–**	**–**
Furniture and Office Equipment		**–**	**578**	**–**	**–**	**–**	**–**	**–**	**–**	**578**	**–**	**–**
Machinery and Equipment		**–**	**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**	**372 094**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**378 826**	**45 354**	**49 890**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		518 821	692 910	–	–	–	–	(97)	(97)	692 813	565 208	529 074
Storm water Infrastructure		28 084	28 084	–	–	–	–	–	–	28 084	25 596	23 532
Electrical Infrastructure		209 400	214 400	–	–	–	–	597	597	214 997	181 366	190 438
Water Supply Infrastructure		421 782	450 152	–	–	–	–	6 233	6 233	456 385	468 012	452 029
Sanitation Infrastructure		495 636	506 740	–	–	–	–	–	–	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	1 877 272	–	–	–	–	6 732	6 732	1 884 004	1 683 705	1 627 786
Community Assets		59 161	59 920	–	–	–	–	–	–	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	257 930	256 616
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		603	603	–	–	–	–	–	–	603	603	603
Computer Equipment		5 110	6 843	–	–	–	–	–	–	6 843	4 523	3 937
Furniture and Office Equipment		(12 500)	(11 922)	–	–	–	–	–	–	(11 922)	(28 989)	(46 638)
Machinery and Equipment		6 323	6 423	–	–	–	–	–	–	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**	**2 591 680**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**2 598 413**	**2 519 882**	**2 440 544**
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**	**234 971**	**–**	**–**	**–**	**–**	**–**	**–**	**234 971**	**228 320**	**240 952**
Roads Infrastructure		52 369	52 892	–	–	–	–	–	–	52 892	43 945	47 767
Storm water Infrastructure		2 120	2 120	–	–	–	–	–	–	2 120	3 000	3 820
Electrical Infrastructure		30 806	33 616	–	–	–	–	–	–	33 616	30 431	31 896
Water Supply Infrastructure		32 198	33 475	–	–	–	–	–	–	33 475	35 881	37 553
Sanitation Infrastructure		38 483	39 233	–	–	–	–	–	–	39 233	40 225	42 041
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		155 976	162 336	–	–	–	–	–	–	162 336	154 481	164 077
Community Facilities		40 224	40 224	–	–	–	–	–	–	40 224	40 708	42 634
Sport and Recreation Facilities		1 340	1 340	–	–	–	–	–	–	1 340	1 431	1 431
Community Assets		41 564	41 564	–	–	–	–	–	–	41 564	42 139	44 065
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		4 187	4 175	–	–	–	–	–	–	4 175	4 201	4 215
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		4 187	4 175	–	–	–	–	–	–	4 175	4 201	4 215
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	26 203	–	–	–	–	–	–	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**	**352 769**	**–**	**–**	**–**	**–**	**–**	**–**	**352 769**	**352 204**	**370 181**
Renewal and upgrading of Existing Assets as % of total capex		*64,9%*	*37,0%*							*37,9%*	*31,0%*	*46,1%*
Renewal and upgrading of Existing Assets as % of deprecn"		*82,8%*	*117,0%*							*121,7%*	*11,3%*	*17,8%*
R&M as a % of PPE		*9,6%*	*9,1%*							*9,0%*	*9,1%*	*9,9%*
Renewal and upgrading and R&M as a % of PPE		*13,8%*	*14,4%*							*14,6%*	*9,6%*	*10,8%*

EC108 Kouga - Table B10 Basic service delivery measurement - 08/11/2024

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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 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 Service 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' - 08/11/2024

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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 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	312 382	–	–	–	–	–	–	312 382	308 730	324 917
Pension and UIF Contributions		39 115	39 957	–	–	–	–	–	–	39 957	41 072	43 126
Medical Aid Contributions		19 971	20 201	–	–	–	–	–	–	20 201	20 970	22 018
Overtime		20 000	20 000	–	–	–	–	–	–	20 000	23 186	24 345
Performance Bonus		21 262	21 645	–	–	–	–	–	–	21 645	22 250	23 287
Motor Vehicle Allowance		14 287	14 358	–	–	–	–	–	–	14 358	15 001	15 751
Cellphone Allowance		70	70	–	–	–	–	–	–	70	73	77
Housing Allowances		1 308	1 336	–	–	–	–	–	–	1 336	1 374	1 442
Other benefits and allowances		18 895	19 024	–	–	–	–	–	–	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**	**481 056**	**–**	**–**	**–**	**–**	**–**	**–**	**481 056**	**487 140**	**513 366**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs	**1**	**471 743**	**481 056**	**–**	**–**	**–**	**–**	**–**	**–**	**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	39 868	–	–	–	–	–	–	39 868	32 083	32 324
Consultants and Professional Services		35 400	33 614	–	–	–	–	–	–	33 614	29 280	29 630
Contractors		51 685	52 317	–	–	–	–	–	–	52 317	53 244	54 723
Total contracted services		**125 372**	**125 799**	**–**	**–**	**–**	**–**	**–**	**–**	**125 799**	**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	78 919	–	–	–	–	–	–	78 919	80 273	81 813
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Operational Costs	**1**	**94 240**	**95 412**	**–**	**–**	**–**	**–**	**–**	**–**	**95 412**	**93 291**	**95 326**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		151 092	156 272	–	–	–	–	–	–	156 272	149 350	157 568
Inventory Consumed (Project Maintenance)		25 718	25 526	–	–	–	–	–	–	25 526	25 802	28 689
Contracted Services		47 396	48 099	–	–	–	–	–	–	48 099	48 952	50 428
Other Expenditure		4 175	5 075	–	–	–	–	–	–	5 075	4 216	4 268
Total Repairs and Maintenance Expenditure	**15**	**228 381**	**234 971**	**–**	**–**	**–**	**–**	**–**	**–**	**234 971**	**228 320**	**240 952**
Inventory Consumed												
Inventory Consumed - Water		41 931	41 931	–	–	–	–	–	–	41 931	45 491	48 789
Inventory Consumed - Other		67 088	66 931	–	–	–	–	–	–	66 931	68 427	72 519
Total Inventory Consumed & Other Material		**109 019**	**108 862**	**–**	**–**	**–**	**–**	**–**	**–**	**108 862**	**113 917**	**121 308**

EC108 Kouga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 08/11/2024

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	–	–	–	–	50	50	4 403	5 061	4 404
Issues	13	(4 353)	(4 403)	–	–	–	–	–	–	(4 403)	(5 061)	(4 404)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**(225)**	**(275)**	**–**	**–**	**–**	**–**	**50**	**50**	**(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	35 464	–	–	–	–	793	793	36 257	35 886	39 399
Issues	13	(36 064)	(36 257)	–	–	–	–	–	–	(36 257)	(35 886)	(39 399)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**17 630**	**16 837**	**–**	**–**	**–**	**–**	**793**	**793**	**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**	**17 755**	**–**	**–**	**–**	**–**	**843**	**843**	**18 598**	**18 598**	**18 598**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		3 361 404	3 583 136	–	–	–	–	6 732	6 732	3 589 868	3 635 222	3 685 113
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**	**2 328 469**	**–**	**–**	**–**	**–**	**6 732**	**6 732**	**2 335 202**	**2 256 671**	**2 177 333**
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		23 564	34 488	–	–	–	–	–	–	34 488	34 536	37 005
Total Current liabilities - Borrowing		**23 564**	**34 488**	**–**	**–**	**–**	**–**	**–**	**–**	**34 488**	**34 536**	**37 005**
Trade and other payables												
Trade and other payables from exchange transactions		124 413	123 570	–	–	–	–	844	844	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)	–	–	–
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–	–
VAT		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Total Trade and other payables	1	**124 413**	**132 313**	**–**	**–**	**–**	**–**	**(7 900)**	**(7 900)**	**124 413**	**124 413**	**124 413**
Non current liabilities - Financial liabilities												
Borrowing	3	11 333	164 604	–	–	–	–	–	–	164 604	130 067	103 986
Other financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**11 333**	**164 604**	**–**	**–**	**–**	**–**	**–**	**–**	**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	2 142 428	–	–	–	–	889	889	2 143 318	2 166 129	2 095 490
GRAP adjustments		–	–	–	–	–	–	–	–	–	–	–
Restated balance		2 071 563	2 142 428	–	–	–	–	889	889	2 143 318	2 166 129	2 095 490
Surplus/(Deficit)		20 963	15 070	–	–	–	–	7 742	7 742	22 812	(70 640)	(51 852)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	–
Other adjustments		(5 086)	–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**2 087 440**	**2 157 498**	**–**	**–**	**–**	**–**	**8 632**	**8 632**	**2 166 129**	**2 095 490**	**2 043 638**
Reserves												
Housing Development Fund		–	–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–	–
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 087 440**	**2 157 498**	**–**	**–**	**–**	**–**	**8 632**	**8 632**	**2 166 129**	**2 095 490**	**2 043 638**

EC108 Kouga - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 08/11/2024

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												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Vote 2 - vote name												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Vote 3 - vote name												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Vote 4 - vote name												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Vote 5 - vote name												
Function												
Sub-function												
insert measurables descriptions												
Sub-function												
insert measurables descriptions												
Sub-function												

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
insert measurables descriptions												
Function Sub-function insert measurables descriptions												
Sub-function insert measurables descriptions												
Sub-function insert measurables descriptions												
Vote 6 - vote name Sub-function insert measurables descriptions												
Sub-function insert measurables descriptions												
Sub-function insert measurables descriptions												
Function Sub-function insert measurables descriptions												
Sub-function insert measurables descriptions												
Sub-function insert measurables descriptions												
Function And so on for the rest of the Votes												

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

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

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

EC108 Kouga - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 08/11/2024

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	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				2,6%	4,5%	4,5%	4,3%	3,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				2,9%	4,9%	4,9%	4,7%	3,2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				100,0%	88,3%	62,3%	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%	95,9%	96,6%	92,3%	100,6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				94,9%	95,9%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,5	0,6	0,6	0,5	0,6
Revenue Management					32,2%	38,5%	36,8%	32,7%	41,7%
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%	8,9%	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%	203,9%	214,3%	257,0%	175,4%
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%	34,5%	34,5%	32,2%	31,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				16,4%	16,8%	16,8%	15,1%	14,6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				9,1%	10,4%	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 - 08/11/2024

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

Municipal in-house services	Ref.		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)									
		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 - 08/11/2024

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framewo				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	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	64 904	58 060	48 413	70 915
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	22 362	34 882	36 781	26 717	48 801
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	20 963	15 070	–	–	–
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%	83,4%	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%	44,1%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				100,0%	88,3%	62,3%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				101,2%	43,3%	44,5%	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%	9,1%	9,0%	9,1%	9,9%
Asset renewal % of capital budget	14	20(1)(vi)				0,2%	1,4%	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	94 853	94 853	2 050	2 050
National government DoRA allocations	–	–	–			260 957	260 957	268 699	257 999	274 562
Cash receipts from ratepayers						1 143 045	1 150 144	1 150 144	1 236 139	1 359 335
Ratepayer & Other revenue						1 375 338	1 378 837	–	–	–
Change in debtors									22	22

EC108 Kouga - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 08/11/2024

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**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	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	–	–
Departmental Agencies and Accounts		–	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**	**201 208**	**–**	**–**	**–**	**–**	**201 208**	**207 441**	**218 788**
Capital Transfers and Grants										
National Government:		**52 874**	**52 874**	**–**	**–**	**(112)**	**(112)**	**52 762**	**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	–	–	(112)	(112)	34 618	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
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
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**	**–**	**–**	**(112)**	**(112)**	**121 731**	**50 558**	**55 774**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**319 553**	**323 051**	**–**	**–**	**(112)**	**(112)**	**322 939**	**257 999**	**274 562**

EC108 Kouga - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 08/11/2024

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	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**122 334**	**122 869**	**–**	**–**	**–**	**–**	**122 869**	**129 166**	**135 178**
Operational Revenue:General Revenue:Equitable Share		117 425	117 893	–	–	–	–	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	1 895	–	–	–	–	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**	**3 448**	**–**	**–**	**–**	**–**	**3 448**	**0**	**0**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		0	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	–	–
Departmental Agencies and Accounts		–	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**	**128 761**	**–**	**–**	**–**	**–**	**128 761**	**131 679**	**137 816**
Capital Transfers and Grants										
National Government:		**54 997**	**54 997**	**–**	**–**	**6 732**	**6 732**	**61 730**	**43 963**	**48 499**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 655	3 655	–	–	597	597	4 252	6 313	6 572
Municipal Infrastructure Grant [Schedule 5B]		30 200	30 200	–	–	(97)	(97)	30 103	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	–	–	6 233	6 233	18 356	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
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 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**	**80 359**	**–**	**–**	**–**	**–**	**80 359**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		59 973	80 359	–	–	–	–	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**	**136 747**	**–**	**–**	**6 732**	**6 732**	**143 480**	**45 354**	**49 890**
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		**241 089**	**265 508**	**–**	**–**	**6 732**	**6 732**	**272 240**	**177 033**	**187 707**

EC108 Kouga - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 08/11/2024

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)	–	–
Conditions met - transferred to revenue		–	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)	–	–
Conditions met - transferred to revenue		–	50	–	–	–	–	50	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**5 046**	**8 544**	**–**	**–**	**–**	**–**	**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)	(19 117)	–	–	889	889	(18 227)	–	–
Current year receipts		(52 874)	(52 874)	–	–	112	112	(52 762)	(50 558)	(55 774)
Conditions met - transferred to revenue		63 247	63 247	–	–	7 742	7 742	70 989	50 558	55 774
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	(8 744)	–	–	8 744	8 744	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	(20 386)	–	–	–	–	(20 386)	–	–
Current year receipts		(68 969)	(68 969)	–	–	–	–	(68 969)	–	–
Conditions met - transferred to revenue		68 969	89 354	–	–	–	–	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**	**152 602**	**–**	**–**	**7 742**	**7 742**	**160 344**	**50 558**	**55 774**
Total capital transfers and grants - CTBM		**–**	**(8 744)**	**–**	**–**	**8 744**	**8 744**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**137 262**	**161 146**	**–**	**–**	**7 742**	**7 742**	**168 888**	**54 253**	**59 839**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**(8 744)**	**–**	**–**	**8 744**	**8 744**	**–**	**–**	**–**

EC108 Kouga - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 08/11/2024

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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 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 - 08/11/2024

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	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 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	302 701	–		–		–	–	302 701	2,6%
Pension and UIF Contributions		38 991	39 834	–		–		–	–	39 834	0,0%
Medical Aid Contributions		19 915	20 145	–		–		–	–	20 145	0,0%
Overtime		20 000	20 000	–		–		–	–	20 000	0,0%
Performance Bonus		19 464	19 847	–		–		–	–	19 847	0,0%
Motor Vehicle Allowance		12 091	12 162	–		–		–	–	12 162	0,0%
Cellphone Allowance		59	59	–		–		–	–	59	0,0%
Housing Allowances		1 308	1 336	–		–		–	–	1 336	0,0%
Other benefits and allowances		18 890	19 019	–		–		–	–	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**	**467 186**	**–**		**–**		**–**	**–**	**467 186**	
% increase			**2,0%**								**0,0%**
Total Parent Municipality		**487 337**	**496 650**	**–**		**–**		**–**	**–**	**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									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 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	496 650	–		–		–	–	496 650	
% increase			1,9%								0,0%
TOTAL MANAGERS AND STAFF		471 743	481 056	–		–		–	–	481 056	2,0%

EC108 Kouga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 08/11/2024

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		26 811	26 811	26 811	26 811	26 811	26 811	26 811	26 811	26 811	26 811	26 811	26 811	321 726	315 141	339 078
Vote 6 - ELECTRO/MECHANICAL SERVICES		34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	410 273	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		**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**1 558 063**	**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**	**127 886**	**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)		**1 989**	**1 952**	**1 975**	**1 879**	**1 747**	**2 082**	**1 932**	**2 070**	**1 865**	**1 960**	**1 860**	**1 502**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 08/11/2024

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		**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**66 667**	**800 008**	**876 535**	**979 909**
Energy sources		34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	34 189	410 271	476 287	550 222
Water management		15 423	15 423	15 423	15 423	15 423	15 423	15 423	15 423	15 423	15 423	15 423	15 423	185 080	182 860	197 609
Waste water management		10 246	10 246	10 246	10 246	10 246	10 246	10 246	10 246	10 246	10 246	10 246	10 246	122 950	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		**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**129 839**	**1 558 063**	**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		**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**11 749**	**140 984**	**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		882	882	882	882	882	882	882	882	882	882	882	882	10 583	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		**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**25 942**	**311 302**	**311 079**	**328 420**
Planning and development		2 869	2 869	2 869	2 869	2 869	2 869	2 869	2 869	2 869	2 869	2 869	2 869	34 424	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**	**127 886**	**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.		**1 989**	**1 952**	**1 975**	**1 879**	**1 747**	**2 082**	**1 932**	**2 070**	**1 865**	**1 960**	**1 860**	**1 502**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 08/11/2024

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		9 072	9 072	9 072	9 072	9 072	9 072	9 072	9 072	9 072	9 072	9 072	9 072	108 862	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		3 036	3 036	3 036	3 036	3 036	3 036	3 036	3 036	3 036	3 036	3 036	3 036	36 426	36 474	28 881
Contracted services		10 483	10 483	10 483	10 483	10 483	10 483	10 483	10 483	10 483	10 483	10 483	10 484	125 799	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		7 861	7 900	7 878	7 974	8 105	7 770	7 921	7 783	7 988	7 892	7 992	8 349	95 412	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**	**127 886**	**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)		(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	(13 495)	310 392	161 944	52 158	57 374
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(25 002)**	**(25 039)**	(25 016)	**(25 112)**	**(25 243)**	**(24 909)**	**(25 059)**	**(24 921)**	**(25 126)**	**(25 030)**	**(25 130)**	**298 399**	**22 812**	**(70 640)**	**(51 852)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(25 002)**	**(25 039)**	**(25 016)**	**(25 112)**	**(25 243)**	**(24 909)**	**(25 059)**	**(24 921)**	**(25 126)**	**(25 030)**	**(25 130)**	**298 399**	**22 812**	**(70 640)**	**(51 852)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(25 002)**	**(25 039)**	(25 016)	**(25 112)**	**(25 243)**	**(24 909)**	**(25 059)**	**(24 921)**	**(25 126)**	**(25 030)**	**(25 130)**	**298 399**	**22 812**	**(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		**(25 002)**	**(25 039)**	**(25 016)**	**(25 112)**	**(25 243)**	**(24 909)**	**(25 059)**	**(24 921)**	**(25 126)**	**(25 030)**	**(25 130)**	**298 399**	**22 812**	**(70 640)**	**(51 852)**

EC108 Kouga - Supporting Table SB15 Adjustments Budget - monthly cash flow - 08/11/2024

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		10 278	10 278	10 278	10 278	10 278	10 278	10 278	10 278	10 278	10 278	10 278	10 278	123 331	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		**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**126 546**	**1 518 549**	**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		2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	35 182	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		7 912	7 912	7 912	7 912	7 912	7 912	7 912	7 912	7 912	7 912	7 912	7 912	94 943	99 494	106 571
Contracted services		11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	140 916	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		14 583	14 583	14 583	14 583	14 583	14 583	14 583	14 583	14 583	14 583	14 583	14 583	175 000	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**	**1 375 613**	**1 442 904**	**1 557 544**
Other Cash Flows/Payments by Type																
Capital assets		14 243	14 243	14 243	14 243	14 243	14 243	14 243	14 243	14 243	14 243	14 243	14 243	170 913	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		**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**131 560**	**1 578 723**	**1 522 747**	**1 631 046**
NET INCREASE/(DECREASE) IN CASH HELD		**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 015)**	**(5 014)**	**(60 174)**	**(2 896)**	**27 837**
Cash/cash equivalents at the month/year beginning:		143 659	138 645	133 630	128 616	123 601	118 586	113 572	108 557	103 543	98 528	93 514	88 499	143 659	83 485	80 589
Cash/cash equivalents at the month/year end:		138 645	133 630	128 616	123 601	118 586	113 572	108 557	103 543	98 528	93 514	88 499	83 485	83 485	80 589	108 425

EC108 Kouga - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 08/11/2024

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		136	136	136	136	136	136	136	136	136	136	136	136	1 634	1 391	1 391
Vote 5 - CIVIL AND WATER SERVICES		23 412	23 412	23 412	23 412	23 412	23 412	23 412	23 412	23 412	23 412	23 412	23 412	280 940	36 650	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		6 142	6 142	6 142	6 142	6 142	6 142	6 142	6 142	6 142	6 142	6 142	6 142	73 699	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	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	31 569	378 826	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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - CIVIL AND WATER SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	–	–
Total Capital Expenditure	2	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	31 569	378 826	45 354	49 890

EC108 Kouga - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 08/11/2024

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		**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**15 377**	**184 521**	**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		15 249	15 249	15 249	15 249	15 249	15 249	15 249	15 249	15 249	15 249	15 249	15 249	182 986	20 000	8 709
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**11 352**	**136 218**	**16 463**	**34 655**
Energy sources		3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	39 699	7 313	9 072
Water management		3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	43 225	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		**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**31 569**	**378 826**	**45 354**	**49 890**

EC108 Kouga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 08/11/2024

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 new assets by Asset Class/Sub-class												
Infrastructure		**17 407**	**196 481**	**–**	**–**	**–**	**–**	**1 135**	**1 135**	**197 616**	**29 418**	**22 782**
Roads Infrastructure		150	174 239	–	–	–	–	(97)	(97)	174 142	20 000	8 709
Roads		150	174 239	–	–	–	–	(97)	(97)	174 142	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	–	–	–	–	597	597	4 352	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	–	–	–	–	597	597	4 252	6 313	6 572
LV Networks		100	100	–	–	–	–	–	–	100	1 000	2 500
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		11 975	16 960	–	–	–	–	636	636	17 596	50	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		6 957	11 941	–	–	–	–	636	636	12 577	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		–	–	–	–	–	–	–	–	–	–	–
Créches		–	–	–	–	–	–	–	–	–	–	–
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
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
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	–	–
Computer Equipment		–	1 733	–	–	–	–	–	–	1 733	–	–
Furniture and Office Equipment		–	578	–	–	–	–	–	–	578	–	–
Furniture and Office Equipment		–	578	–	–	–	–	–	–	578	–	–
Machinery and Equipment		–	100	–	–	–	–	–	–	100	–	–
Machinery and Equipment		–	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**	**234 282**	**–**	**–**	**–**	**–**	**1 135**	**1 135**	**235 418**	**31 309**	**26 901**

EC108 Kouga - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 08/11/2024

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**	**5 250**	**–**	**–**	**–**	**–**	**–**	**–**	**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	–	–
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	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		–	–	–	–	–	–	–	–	–	–	–

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		
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**	**5 250**	**–**	**–**	**–**	**–**	**–**	**–**	**5 250**	**100**	**–**

EC108 Kouga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 08/11/2024

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**155 976**	**162 336**	**–**	**–**	**–**	**–**	**–**	**–**	**162 336**	**154 481**	**164 077**
Roads Infrastructure		52 369	52 892	–	–	–	–	–	–	52 892	43 945	47 767
Roads		52 369	52 892	–	–	–	–	–	–	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	33 616	–	–	–	–	–	–	33 616	30 431	31 896
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		20 656	23 466	–	–	–	–	–	–	23 466	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	33 475	–	–	–	–	–	–	33 475	35 881	37 553
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		620	620	–	–	–	–	–	–	620	670	720
Water Treatment Works		28 923	30 200	–	–	–	–	–	–	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	39 233	–	–	–	–	–	–	39 233	40 225	42 041
Pump Station		6 600	5 420	–	–	–	–	–	–	5 420	6 600	6 600
Reticulation		950	1 580	–	–	–	–	–	–	1 580	1 020	1 090
Waste Water Treatment Works		27 583	28 583	–	–	–	–	–	–	28 583	29 225	30 931
Outfall Sewers		150	150	–	–	–	–	–	–	150	180	220
Toilet Facilities		3 200	3 500	–	–	–	–	–	–	3 500	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		–	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**41 564**	**41 564**	**–**	**–**	**–**	**–**	**–**	**–**	41 564	**42 139**	**44 065**
Community Facilities		40 224	40 224	–	–	–	–	–	–	40 224	40 708	42 634
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	1 000	–	–	–	–	–	–	1 000	–	–
Créches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		1 336	336	–	–	–	–	–	–	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**	**4 175**	**–**	**–**	**–**	**–**	**–**	**–**	4 175	**4 201**	**4 215**
Operational Buildings		**4 187**	**4 175**	**–**	**–**	**–**	**–**	**–**	**–**	**4 175**	**4 201**	**4 215**
Municipal Offices		3 432	3 420	–	–	–	–	–	–	3 420	3 446	3 460
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
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
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**	**26 203**	**–**	**–**	**–**	**–**	**–**	**–**	**26 203**	**26 800**	**27 885**
Transport Assets		25 960	26 203	–	–	–	–	–	–	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**	**234 971**	**–**	**–**	**–**	**–**	**–**	**–**	**234 971**	**228 320**	**240 952**

EC108 Kouga - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 08/11/2024

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		
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
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 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 - 08/11/2024

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 upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**96 813**	**131 303**	**–**	**–**	**–**	**–**	**5 597**	**5 597**	**136 900**	**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	40 168	–	–	–	–	5 597	5 597	45 765	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	23 386	–	–	–	–	–	–	23 386	–	–
Bulk Mains		13 304	13 304	–	–	–	–	–	–	13 304	–	–
Distribution		3 478	3 478	–	–	–	–	3 575	3 575	7 054	–	–
Distribution Points		–	–	–	–	–	–	2 022	2 022	2 022	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		40 663	51 767	–	–	–	–	–	–	51 767	6 945	20 582
Pump Station		8 742	9 251	–	–	–	–	–	–	9 251	5 937	10 554
Reticulation		2 197	2 197	–	–	–	–	–	–	2 197	–	10 028
Waste Water Treatment Works		29 723	40 319	–	–	–	–	–	–	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**	**1 259**	**–**	**–**	**–**	**–**	**–**	**–**	1 259	**7 000**	**2 407**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Créches		–	–	–	–	–	–	–	–	–	–	–
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**	**1 259**	**–**	**–**	**–**	**–**	**–**	**–**	**1 259**	**7 000**	**2 407**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		500	1 259	–	–	–	–	–	–	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									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		
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**	**132 562**	**–**	**–**	**–**	**–**	**5 597**	**5 597**	**138 159**	**13 945**	**22 990**

EC108 Kouga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 08/11/2024

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 - 08/11/2024

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		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
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 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	–	–	–	–	–	–	–	–	–	–	–