
2024/25 SPECIAL ADJUSTMENTS BUDGET

1. Introduction

The purpose of the report is to seek Council approval for the 2024/25 Special Adjustments Budget, prepared in compliance with Section 28(2)(b) of the Municipal Finance Management Act and Regulation 23 (3) of the Municipal Budget and Reporting Regulations.

2. Background

Section 28 of the Municipal Finance Management Act (MFMA), stipulates the following:

28. (1) A municipality may revise an approved annual budget through an adjustments budget. (2) An adjustments budget-

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- e) may authorise the spending of funds that were unspent at the end of the past financial year where the under spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- f) may correct any errors in the annual budget; and
- g) may provide for any other expenditure within a prescribed framework.

Section 28(3) states that an adjustments budget must be in a prescribed form.

Regulation 23 (3) of the Municipal Budget and Reporting Regulations, states that if a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

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

3. **Discussion**

The 2024/25 Special Adjustments Budget was prepared in compliance with the Government Gazette No. 52142, dated 19 February 2025.

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

- 2024/25 Adjustments Budget Report – **“Annexure A”**.
- 2024/25 Adjustments Budget Schedule B – **“Annexure B”**.
- 2024/25 Detailed Capital Programme – **“Annexure C”**
- The Government Gazette No. 52142 - **“Annexure D”**

4. **Financial Implications**

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

5. **Applicable legislation**

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

6. **Legal Implications**

Compliance with Section 28 of the Local Government: Municipal Finance Management Act No. 56 of 2003 and Regulation 23 of the Local Government: Municipal Budget and Reporting Regulations.

7. **Other Implications**

None.

8. **Comments by Directorates:**

8.1 **Director: Finance and Economic Development**

Recommendation supported.

8.2 **Director: Planning and Development**

Item noted.

8.3 **Director: Community Services**

Item noted.

8.4 **Director: Civil and Water Services**

Item noted.

8.5 **Director: Electro and Mechanical Services**

Item noted.

8.6 **Deputy Municipal Manager**

Supported.

8.7 **Municipal Manager**

Recommendations supported.

9. **Delegation Authority**

Council.

10. **Recommendations**

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

- Table 7 (B1 Adjustments Budget Summary: page 7)
- Table 8 (B2 Adjustments Budget Financial Performance (revenue and expenditure by standard classification): page 9)
- Table 9 (B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote): page 11)

- Table 10 (B4 Adjustments Financial Performance (revenue and expenditure by type): page 12)
- Table 11 (B5 Adjustments Budget Capital Expenditure by vote and standard classification and funding source: page 14)
- Table 12 (B6 Adjustments Budget Financial Position: page 15)
- Table 13 (B7 Adjustments Budget Cash Flows: page 17)
- Table 14 (B8 Cash backed reserves/accumulated surplus reconciliation: page 18)
- Table 15 (B9 Asset Management: page 19), and
- Table 16 (B10 Basic service delivery measurement: page 21)

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

10.3 That the Detailed Capital Programme be noted, **“Annexure C.”**

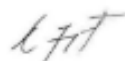
10.4 That the Government Gazette No. 52142 be noted, **“Annexure D”**.

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

Item prepared by the Manager: Budget & Treasury:



Item approved by the Chief Financial Officer:



Item endorsed by the Municipal Manager:



Item noted by Portfolio Chairperson:



2024/25 SPECIAL ADJUSTMENTS BUDGET OF KOUGA LOCAL MUNICIPALITY

30 MARCH 2025



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- At www.kouga.gov.za

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1. EXECUTIVE MAYOR'S REPORT

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

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

- (1) A municipality must revise its approved annual budget through an adjustments budget.
- (2)(b) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- (2)(e) To authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the Council.
- (3) An adjustments budget must be in a prescribed format.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

In terms of the Municipal Budget and Reporting Regulations (MBRR), regulation 23, sub regulation (3), if a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

The adjustments budget was prepared in compliance with the Government Gazette No. 52142, dated 19 February 2025.

The Government Gazette No. 52142 is attached as “**Annexure D**”.

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

2. 2024/25 SPECIAL ADJUSTMENTS BUDGET RESOLUTIONS

2.1. Approval of the Special Adjustments Budget

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

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

Table 8 (B2 - Adjustments Budget Financial Performance (revenue and expenditure by standard classification): page 9)

Table 9 (B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal vote): page 11)

Table 10 (B4 - Adjustments Budget Financial Performance (revenue and expenditure by type): page 12)

Table 11 (B5 - Adjustments Budget Capital Expenditure by vote, standard classification and funding source: page 14)

Table 12 (B6 - Adjustments Budget Financial Position: page 15)

Table 13 (B7 - Adjustments Budgeted Cash Flows: page 17)

Table 14 (B8 - Cash backed reserves/accumulated surplus reconciliation: page 18)

Table 15 (B9 Asset Management : page 19)

Table 16 (B10 Basic Service Delivery Measurement: page 21)

3. EXECUTIVE SUMMARY

3.1. Compliance with the Municipal Finance Management Act.

The special adjustments budget is prepared in compliance with Section 28(2)(b) of the Municipal Finance Management Act and Regulation 23(3) of the Municipal Budget and Reporting Regulations.

3.2. Compliance with the Municipal Budget and Reporting Regulations.

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

4. HIGH LEVEL OPERATING ADJUSTMENTS BUDGET

4.1. Operating Revenue Adjustments Budget

Table1: High Level Summary of Operating Revenue by Source

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue					
Exchange Revenue					
Service charges - Electricity	381 991	425 559	–	–	425 559
Service charges - Water	82 323	138 057	–	–	138 057
Service charges - Waste Water Management	64 086	76 014	–	–	76 014
Service charges - Waste Management	71 123	62 146	–	–	62 146
Sale of Goods and Rendering of Services	9 533	9 533	–	–	9 533
Agency services	4 554	4 554	–	–	4 554
Interest earned from Receivables	32 335	32 335	–	–	32 335
Interest earned from Current and Non-Current Assets	13 998	15 498	–	–	15 498
Rental from Fixed Assets	3 187	3 187	–	–	3 187
Licence and permits	2 851	2 851	–	–	2 851
Operational Revenue	1 955	1 955	–	–	1 955
Non-Exchange Revenue					
Property rates	297 076	298 309	–	–	298 309
Fines, penalties and forfeits	143 343	43 859	–	–	43 859
Licences or permits	11 772	11 772	–	–	11 772
Transfer and subsidies - Operational	202 153	210 105	–	–	210 105
Transfers and subsidies - capital	133 816	168 808	10 719	10 719	179 527
Interest	5 510	5 510	–	–	5 510
Operational Revenue	64 831	19 658	–	–	19 658
Total Revenue (including capital transfers and contributions)	1 526 437	1 529 710	10 719	10 719	1 540 430

The transfers and subsidies – capital increased by R 10,719 million, due to the following adjustments:

Grant Name	Narration	Adjustments
MDRG	Government Gazette No.51428	12,180,000
UISP	Funds rollover to the 2025/26FY	-1,460,961
	Total	10,719,039

4.2. Operating Expenditure Adjustments Budget

Table 2: High Level Summary of Operating Expenditure by Type

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Expenditure By Type					
Employee related costs	471 743	482 971	–	–	482 971
Remuneration of councillors	15 594	15 594	–	–	15 594
Bulk purchases - electricity	386 299	413 349	–	–	413 349
Inventory consumed	109 019	104 695	–	–	104 695
Debt impairment	158 246	59 136	–	–	59 136
Depreciation and amortisation	117 798	117 798	–	–	117 798
Interest	17 404	13 002	–	–	13 002
Contracted services	125 372	145 759	–	–	145 759
Transfers and subsidies	400	400	–	–	400
Irrecoverable debts written off	9 359	10 078	–	–	10 078
Operational costs	94 240	98 211	–	–	98 211
Total Expenditure	1 505 474	1 460 993	–	–	1 460 993

No adjustments were made in the operating expenditure during the special adjustments budget.

4.3. High Level Summary Operating Budget

Table 3: High Level Summary of Operating Revenue and Expenditure

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Revenue	1 526 437	1 529 710	10 719	10 719	1 540 430
Total Expenditure	1 505 474	1 460 993	–	–	1 460 993
Surplus/ (Deficit) for the year	20 963	68 717	10 719	10 719	79 436

5. HIGH LEVEL CAPITAL ADJUSTMENTS BUDGET

5.1. Capital Adjustments Budget per Vote

Table 4: High Level Capital Budget Expenditure by Vote

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Multi-year expenditure to be adjusted					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	–	28	–	–	28
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	–	1 933	–	–	1 933
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	–	992	–	–	992
Vote 4 - COMMUNITY SERVICES	1 391	1 634	–	–	1 634
Vote 5 - CIVIL AND WATER SERVICES	80 868	154 227	13 289	13 289	167 517
Vote 6 - ELECTRO/MECHANICAL SERVICES	68 103	92 804	(3 968)	(3 968)	88 835
Vote 7 - PLANNING AND DEVELOPMENT	–	21 956	–	–	21 956
Capital multi-year expenditure sub-total	150 362	273 573	9 321	9 321	282 894

The Civil and Water Services capital budget increased by R 13,289 million, due to the Municipal Disaster Relief Grant amounting to R 12,180 million and the reclassification of Department of Human Settlement capital projects from Electro/Mechanical Service.

The Electro and Mechanical Services capital budget decreased by R 3,968 million due to the reclassification of Human Settlement capital projects to Civil and Water Services.

Please refer to “**Annexure C**” for a detailed Capital Programme.

5.2. Capital Budget by Funding Source

Table 5: High Level Capital Budget Expenditure by Funding Source

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Funded by:					
National Government	54 997	61 737	10 591	10 591	72 328
Provincial Government	59 973	86 343	(1 270)	(1 270)	85 073
District Municipality	1 391	1 391	–	–	1 391
Transfers recognised - capital	116 362	149 471	9 321	9 321	158 792
Borrowing	34 000	94 484	–	–	94 484
Internally generated funds	–	29 618	–	–	29 618
Total Capital Funding	150 362	273 573	9 321	9 321	282 894

5.3. High Level Capital and Operating Budget Summary

Table 6: High Level Summary of Capital and Operating Budget

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Operating Expenditure	1 505 474	1 460 993	–	–	1 460 993
Total Capital Expenditure	150 362	273 573	9 321	9 321	282 894
Total Expenditure	1 655 835	1 734 566	9 321	9 321	1 743 887

6. SPECIAL ADJUSTMENTS BUDGET TABLES

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

Table 7 (B1- Adjustments Budget Summary)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Financial Performance					
Property rates	297 076	298 309	–	–	298 309
Service charges	599 522	701 777	–	–	701 777
Investment revenue	13 998	15 498	–	–	15 498
Transfers recognised - operational	202 153	210 105	–	–	210 105
Other own revenue	279 872	135 214	–	–	135 214
Total Revenue (excluding capital transfers and contributions)	1 392 621	1 360 902	–	–	1 360 902
Employee costs	471 743	482 971	–	–	482 971
Remuneration of councillors	15 594	15 594	–	–	15 594
Depreciation & asset impairment	117 798	117 798	–	–	117 798
Interest	17 404	13 002	–	–	13 002
Inventory consumed and bulk purchases	495 318	518 044	–	–	518 044
Transfers and subsidies	400	400	–	–	400
Other expenditure	387 217	313 184	–	–	313 184
Total Expenditure	1 505 474	1 460 993	–	–	1 460 993
Surplus/(Deficit)	(112 853)	(100 091)	–	–	(100 091)
Transfers and subsidies - capital (monetary allocations)	133 816	168 808	10 719	10 719	179 527
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	20 963	68 717	10 719	10 719	79 436
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/ (Deficit) for the year	20 963	68 717	10 719	10 719	79 436

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Capital expenditure & funds sources					
Capital expenditure	150 362	273 573	9 321	9 321	282 894
Transfers recognised - capital	116 362	149 471	9 321	9 321	158 792
Borrowing	34 000	94 484	–	–	94 484
Internally generated funds	–	29 618	–	–	29 618
Total sources of capital funds	150 362	273 573	9 321	9 321	282 894
Financial position					
Total current assets	213 837	291 083	2 168	2 168	293 252
Total non-current assets	2 369 948	2 468 603	9 321	9 321	2 477 924
Total current liabilities	225 392	281 961	770	770	282 732
Total non-current liabilities	270 953	366 975	–	–	366 975
Community wealth/Equity	2 087 440	2 110 750	10 719	10 719	2 121 469
Cash flows					
Net cash from (used) operating	138 815	163 238	10 719	10 719	173 957
Net cash from (used) investing	(116 362)	(222 567)	(9 321)	(9 321)	(231 888)
Net cash from (used) financing	–	84 736	–	–	84 736
Cash/cash equivalents at the year end	66 119	169 065	1 398	1 398	170 463
Cash backing/surplus reconciliation					
Cash and investments available	43 640	169 065	1 398	1 398	170 463
Application of cash and investments	21 279	163 457	–	–	163 457
Balance - surplus (shortfall)	22 362	5 608	1 398	1 398	7 006
Asset Management					
Asset register summary (WDV)	2 369 948	2 468 603	9 321	9 321	2 477 924
Depreciation	117 798	117 798	–	–	117 798
Renewal and Upgrading of Existing Assets	97 563	151 199	9 246	9 246	160 445
Repairs and Maintenance	228 381	242 361	–	–	242 361
Free services					
Cost of Free Basic Services provided	66 720	61 419	–	–	61 419
Revenue cost of free services provided	7 249	353	–	–	353
Households below minimum service level					
Water:	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–
Energy:	–	–	–	–	–
Refuse:	–	–	–	–	–

Explanatory notes to Table 7 B1 – Adjustments Budget Summary

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

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

Standard Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
<u>Revenue - Functional</u>					
<i>Governance and administration</i>	590 750	499 299	–	–	499 299
Executive and council	142	142	–	–	142
Finance and administration	590 608	499 157	–	–	499 157
Internal audit	–	–	–	–	–
<i>Community and public safety</i>	87 286	122 430	(1 461)	(1 461)	120 969
Community and social services	2 460	3 365	–	–	3 365
Sport and recreation	11 504	11 504	–	–	11 504
Public safety	1 857	1 857	–	–	1 857
Housing	68 969	103 208	(1 461)	(1 461)	101 747
Health	2 496	2 496	–	–	2 496
<i>Economic and environmental services</i>	56 136	48 986	12 180	12 180	61 166
Planning and development	10 252	10 252	–	–	10 252
Road transport	19 972	19 980	12 180	12 180	32 160
Environmental protection	25 912	18 755	–	–	18 755
<i>Trading services</i>	792 266	858 995	–	–	858 995
Energy sources	409 585	444 755	–	–	444 755
Water management	177 913	202 542	–	–	202 542
Waste water management	123 062	133 183	–	–	133 183
Waste management	81 707	78 516	–	–	78 516
<i>Other</i>	–	–	–	–	–
Total Revenue - Functional	1 526 437	1 529 710	10 719	10 719	1 540 430

Standard Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Expenditure - Functional					
<i>Governance and administration</i>	362 481	366 409	–	–	366 409
Executive and council	61 996	61 189	–	–	61 189
Finance and administration	299 963	304 803	–	–	304 803
Internal audit	523	418	–	–	418
<i>Community and public safety</i>	140 104	138 395	–	–	138 395
Community and social services	13 952	13 796	–	–	13 796
Sport and recreation	75 205	72 073	–	–	72 073
Public safety	33 254	33 342	–	–	33 342
Housing	9 703	11 320	–	–	11 320
Health	7 991	7 863	–	–	7 863
<i>Economic and environmental services</i>	288 532	198 550	–	–	198 550
Planning and development	32 149	38 060	–	–	38 060
Road transport	246 274	151 612	–	–	151 612
Environmental protection	10 109	8 878	–	–	8 878
<i>Trading services</i>	714 357	757 639	–	–	757 639
Energy sources	453 172	494 191	–	–	494 191
Water management	108 542	109 037	–	–	109 037
Waste water management	88 779	90 277	–	–	90 277
Waste management	63 864	64 133	–	–	64 133
<i>Other</i>	–	–	–	–	–
Total Expenditure - Functional	1 505 474	1 460 993	–	–	1 460 993
Surplus/ (Deficit) for the year	20 963	68 717	10 719	10 719	79 436

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

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

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

Vote Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	1 115	1 115	–	–	1 115
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	446 890	454 924	–	–	454 924
Vote 4 - COMMUNITY SERVICES	276 782	167 855	–	–	167 855
Vote 5 - CIVIL AND WATER SERVICES	314 671	349 429	12 180	12 180	361 609
Vote 6 - ELECTRO/MECHANICAL SERVICES	409 586	444 756	–	–	444 756
Vote 7 - PLANNING AND DEVELOPMENT	77 392	111 632	(1 461)	(1 461)	110 171
Total Revenue by Vote	1 526 437	1 529 710	10 719	10 719	1 540 430
Expenditure by Vote					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	31 456	31 803	–	–	31 803
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	128 955	126 253	–	–	126 253
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	141 869	136 835	–	–	136 835
Vote 4 - COMMUNITY SERVICES	386 594	290 666	–	–	290 666
Vote 5 - CIVIL AND WATER SERVICES	316 288	329 020	–	–	329 020
Vote 6 - ELECTRO/MECHANICAL SERVICES	466 160	507 837	–	–	507 837
Vote 7 - PLANNING AND DEVELOPMENT	34 152	38 579	–	–	38 579
Total Expenditure by Vote	1 505 474	1 460 993	–	–	1 460 993
Surplus/ (Deficit) for the year	20 963	68 717	10 719	10 719	79 436

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

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

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

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue					
Exchange Revenue					
Service charges - Electricity	381 991	425 559	–	–	425 559
Service charges - Water	82 323	138 057	–	–	138 057
Service charges - Waste Water Management	64 086	76 014	–	–	76 014
Service charges - Waste Management	71 123	62 146	–	–	62 146
Sale of Goods and Rendering of Services	9 533	9 533	–	–	9 533
Agency services	4 554	4 554	–	–	4 554
Interest	–	–	–	–	–
Interest earned from Receivables	32 335	32 335	–	–	32 335
Interest earned from Current and Non-Current Assets	13 998	15 498	–	–	15 498
Dividends	–	–	–	–	–
Rent on Land	–	–	–	–	–
Rental from Fixed Assets	3 187	3 187	–	–	3 187
Licence and permits	2 851	2 851	–	–	2 851
Operational Revenue	1 955	1 955	–	–	1 955
Non-Exchange Revenue					
Property rates	297 076	298 309	–	–	298 309
Surcharges and Taxes	–	–	–	–	–
Fines, penalties and forfeits	143 343	43 859	–	–	43 859
Licences or permits	11 772	11 772	–	–	11 772
Transfer and subsidies - Operational	202 153	210 105	–	–	210 105
Interest	5 510	5 510	–	–	5 510
Fuel Levy	–	–	–	–	–
Operational Revenue	64 831	19 658	–	–	19 658
Gains on disposal of Assets	–	–	–	–	–
Other Gains	–	–	–	–	–
Discontinued Operations	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	1 392 621	1 360 902	–	–	1 360 902
Expenditure By Type					
Employee related costs	471 743	482 971	–	–	482 971
Remuneration of councillors	15 594	15 594	–	–	15 594
Bulk purchases - electricity	386 299	413 349	–	–	413 349
Inventory consumed	109 019	104 695	–	–	104 695
Debt impairment	158 246	59 136	–	–	59 136
Depreciation and amortisation	117 798	117 798	–	–	117 798
Interest	17 404	13 002	–	–	13 002
Contracted services	125 372	145 759	–	–	145 759
Transfers and subsidies	400	400	–	–	400
Irrecoverable debts written off	9 359	10 078	–	–	10 078
Operational costs	94 240	98 211	–	–	98 211
Losses on disposal of Assets	–	–	–	–	–
Other Losses	–	–	–	–	–
Total Expenditure	1 505 474	1 460 993	–	–	1 460 993
Surplus/(Deficit)	(112 853)	(100 091)	–	–	(100 091)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue					
Transfers and subsidies - capital (monetary allocations)	133 816	168 808	10 719	10 719	179 527
Transfers and subsidies - capital (in-kind)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	20 963	68 717	10 719	10 719	79 436
Income Tax	–	–	–	–	–
Surplus/(Deficit) after income tax	20 963	68 717	10 719	10 719	79 436
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	20 963	68 717	10 719	10 719	79 436
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–
Surplus/ (Deficit) for the year	20 963	68 717	10 719	10 719	79 436

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

1. The Financial Performance Adjustments Budget is required to be approved concurrently by revenue source and expenditure type, to ensure consistency with annual reporting format requirements. A key aim is to facilitate comparison between the annual results and the Adjustments Budget, to assess performance.
2. The operating revenue (excluding capital transfers and contributions) remain unchanged.
3. The transfers and subsidies – capital increased by R 10,719 million due to the Municipal Disaster Relief Grant amounting to R 12,180 million and the reduction in the Department of Human Settlement Grant by R 1,461 million.

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

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Multi-year expenditure to be adjusted					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	–	28	–	–	28
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	–	1 933	–	–	1 933
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	–	992	–	–	992
Vote 4 - COMMUNITY SERVICES	1 391	1 634	–	–	1 634
Vote 5 - CIVIL AND WATER SERVICES	80 868	154 227	13 289	13 289	167 517
Vote 6 - ELECTRO/MECHANICAL SERVICES	68 103	92 804	(3 968)	(3 968)	88 835
Vote 7 - PLANNING AND DEVELOPMENT	–	21 956	–	–	21 956
Capital multi-year expenditure sub-total	150 362	273 573	9 321	9 321	282 894
Total Capital Expenditure - Vote	150 362	273 573	9 321	9 321	282 894
Capital Expenditure - Functional					
Governance and administration	34 000	54 101	–	–	54 101
Executive and council	–	300	–	–	300
Finance and administration	34 000	53 773	–	–	53 773
Internal audit	–	28	–	–	28
Community and public safety	1 391	21 947	–	–	21 947
Community and social services	–	–	–	–	–
Sport and recreation	–	–	–	–	–
Public safety	1 391	1 391	–	–	1 391
Housing	–	20 556	–	–	20 556
Health	–	–	–	–	–
Economic and environmental services	9 670	55 993	10 654	10 654	66 646
Planning and development	500	3 435	62	62	3 497
Road transport	9 170	52 558	10 591	10 591	63 149
Environmental protection	–	–	–	–	–
Trading services	105 300	141 533	(1 333)	(1 333)	140 200
Energy sources	34 103	41 798	(3 968)	(3 968)	37 829
Water management	29 008	53 040	731	731	53 770
Waste water management	42 190	46 695	1 905	1 905	48 600
Waste management	–	–	–	–	–
Other	–	–	–	–	–
Total Capital Expenditure - Functional	150 362	273 573	9 321	9 321	282 894
Funded by:					
National Government	54 997	61 737	10 591	10 591	72 328
Provincial Government	59 973	86 343	(1 270)	(1 270)	85 073
District Municipality	1 391	1 391	–	–	1 391
Transfers recognised - capital	116 362	149 471	9 321	9 321	158 792
Borrowing	34 000	94 484	–	–	94 484
Internally generated funds	–	29 618	–	–	29 618
Total Capital Funding	150 362	273 573	9 321	9 321	282 894

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

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

Table 12 (B6 - Adjustments Budget Financial Position)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	43 640	169 065	1 398	1 398	170 463
Trade and other receivables from exchange transactions	77 030	59 899	–	–	59 899
Receivables from non-exchange transactions	29 014	26 651	–	–	26 651
Current portion of non-current receivables	–	–	–	–	–
Inventory	18 598	21 679	770	770	22 450
VAT	45 445	12 790	–	–	12 790
Other current assets	109	999	–	–	999
Total current assets	213 837	291 083	2 168	2 168	293 252
Non-current assets					
Investments	–	–	–	–	–
Investment property	262 608	250 794	–	–	250 794
Property, plant and equipment	2 106 737	2 217 391	9 321	9 321	2 226 712
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	603	419	–	–	419
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non-current assets	2 369 948	2 468 603	9 321	9 321	2 477 924
TOTAL ASSETS	2 583 785	2 759 687	11 489	11 489	2 771 176
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	23 564	38 274	–	–	38 274
Consumer deposits	29 060	31 660	–	–	31 660
Trade and other payables from exchange transactions	124 413	142 452	770	770	143 222
Trade and other payables from non-exchange transactions	–	0	–	–	0
Provisions	48 355	54 868	–	–	54 868
VAT	(0)	14 707	–	–	14 707
Other current liabilities	–	–	–	–	–
Total current liabilities	225 392	281 961	770	770	282 732

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Non-current liabilities					
Financial Liabilities	11 333	120 843	–	–	120 843
Provisions	140 468	137 347	–	–	137 347
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	119 151	108 785	–	–	108 785
Total non-current liabilities	270 953	366 975	–	–	366 975
TOTAL LIABILITIES	496 345	648 937	770	770	649 707
NET ASSETS	2 087 440	2 110 750	10 719	10 719	2 121 469
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 087 440	2 110 750	10 719	10 719	2 121 469
Funds and Reserves	–	–	–	–	–
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2 087 440	2 110 750	10 719	10 719	2 121 469

Explanatory notes to Table 12 B6 – Adjustments Budget Financial Position

- 1 The table represents Assets Less Liabilities as Community Wealth. The order of items within each group is also aligned to the convention of showing items in order of liquidity, e.g., assets readily converted to cash or liabilities immediately required to be met from cash appear first.
- 2 Any movement on the Adjustments Budgeted Financial Performance or the Capital Adjustments Budget will invariably impact on the Adjustments Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and consequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption informs the budget provision for debt impairment, which in turn impacts on the provision for bad debts. These budgets and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is directly informed by forecasting the statement of financial position.
- 3 The cash flow position requires close and ongoing monitoring.

Table 13 (B7 - Adjustments Budgeted Cash Flow Statement)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	287 458	288 628	–	–	288 628
Service charges	761 922	823 774	–	–	823 774
Other revenue	93 666	115 947	–	–	115 947
Transfers and Subsidies - Operational	202 153	210 105	–	–	210 105
Transfers and Subsidies - Capital	123 443	130 017	10 719	10 719	140 736
Interest	13 998	15 498	–	–	15 498
Dividends	–	–	–	–	–
Payments					
Suppliers and employees	(1 327 265)	(1 409 235)	–	–	(1 409 235)
Finance charges	(16 159)	(11 097)	–	–	(11 097)
Transfers and Grants	(400)	(400)	–	–	(400)
NET CASH FROM/(USED) OPERATING ACTIVITIES	138 815	163 238	10 719	10 719	173 957
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)	(222 567)	(9 321)	(9 321)	(231 888)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(116 362)	(222 567)	(9 321)	(9 321)	(231 888)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans	–	–	–	–	–
Borrowing long term/refinancing	–	100 000	–	–	100 000
Increase (decrease) in consumer deposits	–	–	–	–	–
Payments					
Repayment of borrowing	–	(15 264)	–	–	(15 264)
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	84 736	–	–	84 736
NET INCREASE/ (DECREASE) IN CASH HELD	22 454	25 406	1 398	1 398	26 804
Cash/cash equivalents at the year begin:	43 665	143 659	–	–	143 659
Cash/cash equivalents at the year-end:	66 119	169 065	1 398	1 398	170 463

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

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.
2. It reflects the expected cash in-flows versus the cash out-flows that is likely to result from the implementation of the Budget.
3. The municipality will have to maintain its efforts of enforcing strict cash flow management and monitoring on an ongoing basis.

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

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Cash and investments available					
Cash/cash equivalents at the year end	66 119	169 065	1 398	1 398	170 463
Other current investments > 90 days	(22 478)	–	–	–	–
Non-current assets - Investments	–	–	–	–	–
Cash and investments available:	43 640	169 065	1 398	1 398	170 463
Applications of cash and investments					
Unspent conditional transfers	–	0	–	–	0
Unspent borrowing	–	50 000	–	–	50 000
Statutory requirements	(45 445)	1 917	–	–	1 917
Other working capital requirements	18 369	56 672	–	–	56 672
Other provisions	48 355	54 868	–	–	54 868
Long term investments committed	–	–	–	–	–
Reserves to be backed by cash/investments	–	–	–	–	–
Total Application of cash and investments:	21 279	163 457	–	–	163 457
Surplus(shortfall)	22 362	5 608	1 398	1 398	7 006

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

1. The table assesses the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
2. As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 Adjustments Budget, the end objective was to ensure that the budget is funded as required in accordance with section 18 of the MFMA.
3. The available cash and investments amount increased by R 1,398 million, from R 169,065 million to R 170,463 million.
4. The funding cash surplus increased by R 1,398 million, from R 5,608 million to R 7,006 million.

Table 15 (B9 - Asset Management)

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CAPITAL EXPENDITURE					
<u>Total New Assets to be adjusted</u>	52 798	122 374	75	75	122 449
Roads Infrastructure	150	43 707	–	–	43 707
Storm water Infrastructure	–	–	–	–	–
Electrical Infrastructure	3 755	4 352	–	–	4 352
Water Supply Infrastructure	11 975	17 025	75	75	17 101
Sanitation Infrastructure	1 527	81	–	–	81
Infrastructure	17 407	65 164	75	75	65 240
Community Facilities	–	1 400	–	–	1 400
Sport and Recreation Facilities	–	–	–	–	–
Community Assets	–	1 400	–	–	1 400
Computer Equipment	–	2 280	–	–	2 280
Furniture and Office Equipment	–	1 032	–	–	1 032
Machinery and Equipment	–	100	–	–	100
Transport Assets	35 391	52 397	–	–	52 397
<u>Total Renewal of Existing Assets to be adjusted</u>	250	5 180	10 591	10 591	15 771
Roads Infrastructure	–	–	–	–	–
Storm water Infrastructure	–	–	10 591	10 591	10 591
Electrical Infrastructure	–	5 000	–	–	5 000
Water Supply Infrastructure	250	180	–	–	180
Infrastructure	250	5 180	10 591	10 591	15 771
<u>Total Upgrading of Existing Assets to be adjusted</u>	97 313	146 019	(1 346)	(1 346)	144 673
Roads Infrastructure	8 596	8 602	–	–	8 602
Storm water Infrastructure	424	424	–	–	424
Electrical Infrastructure	30 348	28 323	–	–	28 323
Water Supply Infrastructure	16 783	58 316	(1 270)	(1 270)	57 046
Sanitation Infrastructure	40 663	48 595	(75)	(75)	48 520
Infrastructure	96 813	144 260	(1 346)	(1 346)	142 915
Community Facilities	–	–	–	–	–
Sport and Recreation Facilities	500	1 759	–	–	1 759
Community Assets	500	1 759	–	–	1 759
<u>Total Capital Expenditure to be adjusted</u>					
Roads Infrastructure	8 746	52 309	–	–	52 309
Storm water Infrastructure	424	424	10 591	10 591	11 016
Electrical Infrastructure	34 103	37 674	–	–	37 674
Water Supply Infrastructure	29 008	75 521	(1 195)	(1 195)	74 326
Sanitation Infrastructure	42 190	48 676	(75)	(75)	48 600
Infrastructure	114 470	214 605	9 321	9 321	223 926
Community Facilities	–	1 400	–	–	1 400
Sport and Recreation Facilities	500	1 759	–	–	1 759
Community Assets	500	3 159	–	–	3 159
Computer Equipment	–	2 280	–	–	2 280
Furniture and Office Equipment	–	1 032	–	–	1 032
Machinery and Equipment	–	100	–	–	100
Transport Assets	35 391	52 397	–	–	52 397
TOTAL CAPITAL EXPENDITURE to be adjusted	150 362	273 573	9 321	9 321	282 894

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
ASSET REGISTER SUMMARY - PPE (WDV)					
<i>Roads Infrastructure</i>	518 821	512 755	–	–	512 755
<i>Storm water Infrastructure</i>	28 084	50 504	–	–	50 504
<i>Electrical Infrastructure</i>	209 400	183 742	–	–	183 742
<i>Water Supply Infrastructure</i>	421 782	396 397	–	–	396 397
<i>Sanitation Infrastructure</i>	495 636	408 781	–	–	408 781
<i>Solid Waste Infrastructure</i>	(15 087)	13 699	–	–	13 699
<i>Information and Communication Infrastructure</i>	72	–	–	–	–
Infrastructure	1 658 709	1 565 877	–	–	1 565 877
Community Assets	59 161	54 202	–	–	54 202
Investment properties	262 608	250 794	–	–	250 794
Other Assets	112 819	254 060	9 321	9 321	263 380
Intangible Assets	603	419	–	–	419
Computer Equipment	5 110	5 356	–	–	5 356
Furniture and Office Equipment	(12 500)	(7 853)	–	–	(7 853)
Machinery and Equipment	6 323	5 597	–	–	5 597
Transport Assets	65 778	106 214	–	–	106 214
Land	211 337	233 939	–	–	233 939
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 369 948	2 468 603	9 321	9 321	2 477 924
EXPENDITURE OTHER ITEMS					
<u>Depreciation & asset impairment</u>	117 798	117 798	–	–	117 798
<u>Repairs and Maintenance by asset class</u>	228 381	242 361	–	–	242 361
<i>Roads Infrastructure</i>	52 369	53 392	–	–	53 392
<i>Storm water Infrastructure</i>	2 120	1 620	–	–	1 620
<i>Electrical Infrastructure</i>	30 806	35 675	–	–	35 675
<i>Water Supply Infrastructure</i>	32 198	37 473	–	–	37 473
<i>Sanitation Infrastructure</i>	38 483	43 944	–	–	43 944
<i>Coastal Infrastructure</i>	–	1 150	–	–	1 150
<i>Information and Communication Infrastructure</i>	–	–	–	–	–
Infrastructure	155 976	173 254	–	–	173 254
Community Facilities	40 224	40 147	–	–	40 147
Sport and Recreation Facilities	1 340	1 340	–	–	1 340
Community Assets	41 564	41 487	–	–	41 487
Operational Buildings	4 187	3 954	–	–	3 954
Housing	–	–	–	–	–
Other Assets	4 187	3 954	–	–	3 954
Machinery and Equipment	694	694	–	–	694
Transport Assets	25 960	22 973	–	–	22 973
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	346 179	360 159	–	–	360 159
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	64,9%	55,3%			56,7%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	82,8%	128,4%			136,2%
<i>R&M as a % of PPE</i>	9,6%	9,8%			9,8%
<i>Renewal and upgrading and R&M as a % of PPE</i>	13,8%	15,9%			16,3%

Explanatory notes to Table 15 B9 – Asset Management

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

Table 16 (B10 - Basic service delivery measurement)

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

Description	Budget Year 2024/25				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
<u>Refuse:</u>					
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	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-
Total number of households	-	-	-	-	-
<u>Households receiving Free Basic Service</u>					
Water (6 kilolitres per household per month)	21 232 488	21 487 061	-	-	21 487 061
Sanitation (free minimum level service)	14 212 728	13 673 095	-	-	13 673 095
Electricity/other energy (50kwh per household per month)	5 584 548	1 989 710	-	-	1 989 710
Refuse (removed at least once a week)	25 690 656	24 269 252	-	-	24 269 252
Informal Settlements	-	-	-	-	-
<u>Cost of Free Basic Services provided (R'000)</u>					
Water (6 kilolitres per indigent household per month)	21 232	21 487	-	-	21 487
Sanitation (free sanitation service to indigent households)	14 213	13 673	-	-	13 673
Electricity/other energy (50kwh per indigent household per month)	5 585	1 990	-	-	1 990
Refuse (removed once a week for indigent households)	25 691	24 269	-	-	24 269
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	-	-	-	-	-
Total cost of FBS provided	66 720	61 419	-	-	61 419
<u>Highest level of free service provided</u>					
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)	-	-	-	-	-
<u>Revenue cost of free services provided (R'000)</u>					
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	7 249	353	-	-	353
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-
Other	-	-	-	-	-
Total revenue cost of subsidised services provided	7 249	353	-	-	353

Explanatory notes to Table 16 B10 – Basic Service Delivery Measurement

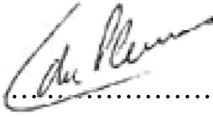
1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

7. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

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

Print Name Charl Du Plessis

Municipal Manager of Kouga Local Municipality EC108

Signature:..........

Date:.....11 March 2025.....

Municipal adjustments budgets & supporting tables

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national treasury

 Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name: EC108 Kouga ▼

CFO Name: Riaaz Naziem Lornat

Tel: 042 200 2200 Fax: 042 200 8606

E-Mail: rlornat@kouga.gov.za

Date of Adjustments Budget
(dd/mm/yyyy): 30/03/2025

MTREF: 2024 ▼

Budget Year: 2024/25

Does this municipality have Entities?

If YES: Identify type of report: Consolidated Information ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference numbers in table

Hide Budget numbers in table

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Important documents which provide essential assistance

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[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	1.1 - Municipal Manager
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	1.1 Municipal Manager	1.2 - Performance Management
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	1.2 Performance Management	1.3 - Integrated Development
Vote 4 - COMMUNITY SERVICES	1.3 Integrated Development	1.4 - Risk and Internal Audit
Vote 5 - CIVIL AND WATER SERVICES	1.4 Risk and Internal Audit	
Vote 6 - ELECTRO/MECHANICAL SERVICES	1.5 [Name of sub-vote]	
Vote 7 - PLANNING AND DEVELOPMENT	1.6 [Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1.7 [Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1.8 [Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9 [Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10 [Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2 OFFICE OF THE DEPUTY MUNICIPAL MANAGER	2.1 - Deputy Municipal Manager
Vote 13 - [NAME OF VOTE 13]	2.1 Deputy Municipal Manager	2.2 - Executive Council
Vote 14 - [NAME OF VOTE 14]	2.2 Executive Council	2.3 - Administrative Office Of The Executive Mayor / Speaker
Vote 15 - [NAME OF VOTE 15]	2.3 Administrative Office Of The Executive Mayor / Speaker	2.4 - Administration And Auxiliary Services
	2.4 Administration And Auxiliary Services	2.5 - Communications
	2.5 Communications	2.6 - Human Resources Management
	2.6 Human Resources Management	2.7 - Information Communication Technology (Ict)
	2.7 Information Communication Technology (Ict)	2.8 - Legal Services
	2.8 Legal Services	2.9 - Strategic Projects
	2.9 Strategic Projects	
	2.10 [Name of sub-vote]	
	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
Grade	0
Province	EC EASTERN CAPE
Web Address	www.kouga.gov.za
E-mail Address	0

Set name on 'Instructions' sheet

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

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:	
ID Number	601124E+12
Title	Mr
Name	Brenton Williams
Telephone number	042 200 2021
Cell number	083 5496795
Fax number	086 529 7923
E-mail address	paspeaker@kouga.gov.za

Secretary/PA to the Speaker:	
ID Number	920706E+12
Title	Ms
Name	Noiyse Khwanya
Telephone number	042 200 2021
Cell number	738310999
Fax number	086 529 7923
E-mail address	paspeaker@kouga.gov.za

Mayor/Executive Mayor:	
ID Number	820209 5010 082
Title	Mr
Name	Chris Hattingh Borman
Telephone number	042 200 2021
Cell number	084 240 5226
Fax number	086 529 7923
E-mail address	pamayor@kouga.gov.za

Secretary/PA to the Mayor/Executive Mayor:	
ID Number	930126E+12
Title	Ms
Name	Yolanda Jordan
Telephone number	43 200 2021
Cell number	794514211
Fax number	086 529 7923
E-mail address	pamayor@kouga.gov.za

Deputy Mayor/Executive Mayor:	
ID Number	0
Title	0
Name	0
Telephone number	0
Cell number	0
Fax number	0
E-mail address	0

Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	0
Title	0
Name	0
Telephone number	0
Cell number	0
Fax number	0
E-mail address	0

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	671015 5014 065
Title	Mr
Name	Charr du Plessis
Telephone number	042 200 2046
Cell number	083 300 0126
Fax number	086 521 4099
E-mail address	coupiessis@kouga.gov.za

Secretary/PA to the Municipal Manager:	
ID Number	630923 0220 086
Title	Mrs
Name	Joeyay Reed
Telephone number	042 200 2046
Cell number	067 106-2225
Fax number	086 521 4099
E-mail address	jreed@kouga.gov.za

Chief Financial Officer	
ID Number	8202175222086
Title	Mr
Name	Riaaz Naziem Lorgat
Telephone number	042 200 2045
Cell number	084 845 4470
Fax number	0
E-mail address	rlorgat@kouga.gov.za

Secretary/PA to the Chief Financial Officer	
ID Number	6612270093063
Title	Ms
Name	Avis Meyer
Telephone number	042 200 2045
Cell number	081 339 6465
Fax number	0
E-mail address	ameyer@kouga.gov.za

Official responsible for submitting financial information	
ID Number	830303 5059 088
Title	Mr
Name	Shukree Abrahams
Telephone number	0422002200
Cell number	083 265 4372
Fax number	0
E-mail address	sabrahams@kouga.gov.za

Official responsible for submitting financial information	
ID Number	800520 5376 081
Title	Mr
Name	Zandisile Gongqoba
Telephone number	0422002200
Cell number	0812199496
Fax number	0
E-mail address	zgongqoba@kouga.gov.za

Official responsible for submitting financial information	
ID Number	930111E+12
Title	Mrs
Name	Lelethu Swapi
Telephone number	0422002200
Cell number	078 951 7178
Fax number	0
E-mail address	lswapi@kouga.gov.za

Official responsible for submitting financial information	
ID Number	9312115353088
Title	Mr
Name	Nkosinathi Mbangi
Telephone number	0422002200
Cell number	078 906 6894
Fax number	0
E-mail address	nmbangi@kouga.gov.za

Official responsible for submitting financial information	
ID Number	9510270452088
Title	Ms
Name	Asiphe Bontshi
Telephone number	0422002200
Cell number	082 781 3293
Fax number	0
E-mail address	abontshi@kouga.gov.za

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

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

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

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

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

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

EC108 Kouga - Table B1 Adjustments Budget Summary - 30/03/2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	297 076	298 309	–	–	–	–	–	–	298 309	313 303	330 535
Service charges	599 522	701 777	–	–	–	–	–	–	701 777	737 170	826 857
Investment revenue	13 998	15 498	–	–	–	–	–	–	15 498	12 809	13 385
Transfers recognised - operational	202 153	210 105	–	–	–	–	–	–	210 105	211 994	223 454
Other own revenue	279 872	135 214	–	–	–	–	–	–	135 214	138 785	148 862
Total Revenue (excluding capital transfers and	1 392 621	1 360 902	–	–	–	–	–	–	1 360 902	1 414 062	1 543 093
Employee costs	471 743	482 971	–	–	–	–	–	–	482 971	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	13 002	–	–	–	–	–	–	13 002	23 398	26 938
Inventory consumed and bulk purchases	495 318	518 044	–	–	–	–	–	–	518 044	576 437	656 443
Transfers and subsidies	400	400	–	–	–	–	–	–	400	400	400
Other expenditure	387 217	313 184	–	–	–	–	–	–	313 184	288 521	299 758
Total Expenditure	1 505 474	1 460 993	–	–	–	–	–	–	1 460 993	1 516 126	1 643 297
Surplus/(Deficit)	(112 853)	(100 091)	–	–	–	–	–	–	(100 091)	(102 064)	(100 204)
Transfers and subsidies - capital (monetary allocations)	133 816	168 808	–	–	–	–	10 719	10 719	179 527	127 188	57 374
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	20 963	68 717	–	–	–	–	10 719	10 719	79 436	25 123	(42 830)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	20 963	68 717	–	–	–	–	10 719	10 719	79 436	25 123	(42 830)
Capital expenditure & funds sources											
Capital expenditure	150 362	273 573	–	–	–	–	9 321	9 321	282 894	241 033	49 890
Transfers recognised - capital	116 362	149 471	–	–	–	–	9 321	9 321	158 792	110 598	49 890
Borrowing	34 000	94 484	–	–	–	–	–	–	94 484	130 435	–
Internally generated funds	–	29 618	–	–	–	–	–	–	29 618	–	–
Total sources of capital funds	150 362	273 573	–	–	–	–	9 321	9 321	282 894	241 033	49 890
Financial position											
Total current assets	213 837	291 083	–	–	–	–	2 168	2 168	293 252	297 901	328 276
Total non current assets	2 369 948	2 468 603	–	–	–	–	9 321	9 321	2 477 924	2 595 072	2 515 734
Total current liabilities	225 392	281 961	–	–	–	–	770	770	282 732	307 957	325 581
Total non current liabilities	270 953	366 975	–	–	–	–	–	–	366 975	438 424	414 666
Community wealth/Equity	2 087 440	2 110 750	–	–	–	–	10 719	10 719	2 121 469	2 146 592	2 103 762
Cash flows											
Net cash from (used) operating	138 815	163 238	–	–	–	–	10 719	10 719	173 957	165 960	105 027
Net cash from (used) investing	(116 362)	(222 567)	–	–	–	–	(9 321)	(9 321)	(231 888)	(241 033)	(49 890)
Net cash from (used) financing	–	84 736	–	–	–	–	–	–	84 736	79 699	(24 785)
Cash/cash equivalents at the year end	66 119	169 065	–	–	–	–	1 398	1 398	170 463	175 089	205 442
Cash backing/surplus reconciliation											
Cash and investments available	43 640	169 065	–	–	–	–	1 398	1 398	170 463	175 089	205 442
Application of cash and investments	21 279	163 457	–	–	–	–	–	–	163 457	113 875	114 294
Balance - surplus (shortfall)	22 362	5 608	–	–	–	–	1 398	1 398	7 006	61 214	91 148
Asset Management											
Asset register summary (WDV)	2 369 948	2 468 603	–	–	–	–	9 321	9 321	2 477 924	2 595 072	2 515 734
Depreciation	117 798	117 798	–	–	–	–	–	–	117 798	123 884	129 229
Renewal and Upgrading of Existing Assets	97 563	151 199	–	–	–	–	9 246	9 246	160 445	72 864	22 990
Repairs and Maintenance	228 381	242 361	–	–	–	–	–	–	242 361	228 320	240 952
Free services											
Cost of Free Basic Services provided	66 720	61 419	–	–	–	–	–	–	61 419	69 915	75 227
Revenue cost of free services provided	7 249	353	–	–	–	–	–	–	353	7 647	8 068
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/03/2025

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
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		590 750	499 299	–	–	–	–	–	–	499 299	509 378	535 780
Executive and council		142	142	–	–	–	–	–	–	142	148	155
Finance and administration		590 608	499 157	–	–	–	–	–	–	499 157	509 230	535 625
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		87 286	122 430	–	–	–	–	(1 461)	(1 461)	120 969	94 255	20 187
Community and social services		2 460	3 365	–	–	–	–	–	–	3 365	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	103 208	–	–	–	–	(1 461)	(1 461)	101 747	75 030	–
Health		2 496	2 496	–	–	–	–	–	–	2 496	2 613	2 733
Economic and environmental services		56 136	48 986	–	–	–	–	12 180	12 180	61 166	39 587	42 145
Planning and development		10 252	10 252	–	–	–	–	–	–	10 252	10 839	11 529
Road transport		19 972	19 980	–	–	–	–	12 180	12 180	32 160	8 631	9 192
Environmental protection		25 912	18 755	–	–	–	–	–	–	18 755	20 117	21 424
Trading services		792 266	858 995	–	–	–	–	–	–	858 995	898 030	1 002 355
Energy sources		409 585	444 755	–	–	–	–	–	–	444 755	469 935	542 872
Water management		177 913	202 542	–	–	–	–	–	–	202 542	201 314	217 402
Waste water management		123 062	133 183	–	–	–	–	–	–	133 183	141 844	151 622
Waste management		81 707	78 516	–	–	–	–	–	–	78 516	84 937	90 458
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 526 437	1 529 710	–	–	–	–	10 719	10 719	1 540 430	1 541 249	1 600 467
Expenditure - Functional												
Governance and administration		362 481	366 409	–	–	–	–	–	–	366 409	359 493	372 843
Executive and council		61 996	61 189	–	–	–	–	–	–	61 189	64 853	66 883
Finance and administration		299 963	304 803	–	–	–	–	–	–	304 803	294 243	305 511
Internal audit		523	418	–	–	–	–	–	–	418	398	449
Community and public safety		140 104	138 395	–	–	–	–	–	–	138 395	145 522	151 964
Community and social services		13 952	13 796	–	–	–	–	–	–	13 796	14 331	14 956
Sport and recreation		75 205	72 073	–	–	–	–	–	–	72 073	78 127	81 461
Public safety		33 254	33 342	–	–	–	–	–	–	33 342	34 943	36 726
Housing		9 703	11 320	–	–	–	–	–	–	11 320	9 753	10 088
Health		7 991	7 863	–	–	–	–	–	–	7 863	8 368	8 732
Economic and environmental services		288 532	198 550	–	–	–	–	–	–	198 550	196 024	211 938
Planning and development		32 149	38 060	–	–	–	–	–	–	38 060	30 448	31 988
Road transport		246 274	151 612	–	–	–	–	–	–	151 612	155 478	169 696
Environmental protection		10 109	8 878	–	–	–	–	–	–	8 878	10 098	10 254
Trading services		714 357	757 639	–	–	–	–	–	–	757 639	815 087	906 552
Energy sources		453 172	494 191	–	–	–	–	–	–	494 191	538 626	616 555
Water management		108 542	109 037	–	–	–	–	–	–	109 037	117 274	123 457
Waste water management		88 779	90 277	–	–	–	–	–	–	90 277	94 544	99 274
Waste management		63 864	64 133	–	–	–	–	–	–	64 133	64 643	67 265
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 505 474	1 460 993	–	–	–	–	–	–	1 460 993	1 516 126	1 643 297
Surplus/ (Deficit) for the year		20 963	68 717	–	–	–	–	10 719	10 719	79 436	25 123	(42 830)

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 526 437	1 529 710	-	-	-	-	10 719	10 719	1 540 430	1 541 249	1 600 467

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 505 474	1 460 993	-	-	-	-	-	-	1 460 993	1 516 126	1 643 297
Surplus/ (Deficit) for the year		20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/03/2025

Vote Description <i>[Insert departmental structure etc]</i>	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	4	5	6	7	8	9	10		
		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	454 924	–	–	–	–	–	–	454 924	468 447	492 425
Vote 4 - COMMUNITY SERVICES		276 782	167 855	–	–	–	–	–	–	167 855	172 696	183 442
Vote 5 - CIVIL AND WATER SERVICES		314 671	349 429	–	–	–	–	12 180	12 180	361 609	345 068	371 088
Vote 6 - ELECTRO/MECHANICAL SERVICES		409 586	444 756	–	–	–	–	–	–	444 756	469 936	542 875
Vote 7 - PLANNING AND DEVELOPMENT		77 392	111 632	–	–	–	–	(1 461)	(1 461)	110 171	83 959	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	1 529 710	–	–	–	–	10 719	10 719	1 540 430	1 541 249	1 600 467
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		31 456	31 803	–	–	–	–	–	–	31 803	32 681	34 019
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		128 955	126 253	–	–	–	–	–	–	126 253	131 727	136 388
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		141 869	136 835	–	–	–	–	–	–	136 835	132 641	137 404
Vote 4 - COMMUNITY SERVICES		386 594	290 666	–	–	–	–	–	–	290 666	297 086	309 998
Vote 5 - CIVIL AND WATER SERVICES		316 288	329 020	–	–	–	–	–	–	329 020	337 874	361 327
Vote 6 - ELECTRO/MECHANICAL SERVICES		466 160	507 837	–	–	–	–	–	–	507 837	552 042	630 533
Vote 7 - PLANNING AND DEVELOPMENT		34 152	38 579	–	–	–	–	–	–	38 579	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	1 460 993	–	–	–	–	–	–	1 460 993	1 516 126	1 643 297
Surplus/ (Deficit) for the year	2	20 963	68 717	–	–	–	–	10 719	10 719	79 436	25 123	(42 830)

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/03/2025

Vote Description <i>[Insert departmental structure etc]</i>	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		
R thousands												
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	454 924	-	-	-	-	-	-	454 924	468 447	492 425
3.1 - Chief Financial Officer		118 695	130 892	-	-	-	-	-	-	130 892	124 368	129 497
3.2 - Assets; Funding And Investments Management		-	1 000	-	-	-	-	-	-	1 000	1 000	1 000
3.3 - Budget And Treasury		15 721	17 221	-	-	-	-	-	-	17 221	14 595	15 387
3.4 - Expenditure		313	313	-	-	-	-	-	-	313	327	342
3.5 - Revenue		311 161	305 498	-	-	-	-	-	-	305 498	328 157	346 199
3.6 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
3.7 - Economic Development And Tourism		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		276 782	167 855	-	-	-	-	-	-	167 855	172 696	183 442
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	17 106	-	-	-	-	-	-	17 106	17 121	18 100
4.4 - Safety And Security		150 847	51 362	-	-	-	-	-	-	51 362	48 417	51 372
4.5 - Waste And Environmental Management		107 878	97 530	-	-	-	-	-	-	97 530	105 284	112 078
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES		314 671	349 429	-	-	-	-	12 180	12 180	361 609	345 068	371 088
5.1 - Director:Civil and Water Services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Management and Administration		-	-	-	-	-	-	-	-	-	-	-
5.3 - Roads and Stormwater		11 868	11 876	-	-	-	-	12 180	12 180	24 056	-	-
5.4 - Project Management Unit (Pmu)		1 828	1 828	-	-	-	-	-	-	1 828	1 910	2 064
5.5 - Sanitation		-	-	-	-	-	-	-	-	-	-	-

Vote Description <i>[Insert departmental structure etc]</i>	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		
R thousands												
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]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

Vote Description <i>[Insert departmental structure etc]</i>	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		
R thousands												
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 526 437	1 529 710	-	-	-	-	10 719	10 719	1 540 430	1 541 249	1 600 467
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		31 456	31 803	-	-	-	-	-	-	31 803	32 681	34 019
1.1 - Municipal Manager		25 026	25 841	-	-	-	-	-	-	25 841	26 027	27 080
1.2 - Performance Management		3 304	2 953	-	-	-	-	-	-	2 953	3 482	3 659
1.3 - Integrated Development		2 603	2 591	-	-	-	-	-	-	2 591	2 774	2 831
1.4 - Risk and Internal Audit		523	418	-	-	-	-	-	-	418	398	449
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		128 955	126 253	-	-	-	-	-	-	126 253	131 727	136 388
2.1 - Deputy Municipal Manager		383	402	-	-	-	-	-	-	402	384	385
2.2 - Executive Council		25 464	24 149	-	-	-	-	-	-	24 149	26 880	27 393
2.3 - Administrative Office Of The Executive Mayor / Speaker			2 368	-	-	-	-	-	-	2 422	2 449	2 533
2.4 - Administration and Auxiliary Services		47 486	45 890	-	-	-	-	-	-	45 890	46 471	49 881
2.5 - Communications		3 950	3 548	-	-	-	-	-	-	3 548	4 050	4 156
2.6 - Human Resources Management		26 277	24 002	-	-	-	-	-	-	24 002	27 871	28 068
2.7 - Information Communication Technology (Ict)		20 983	23 796	-	-	-	-	-	-	23 796	21 327	21 425
2.8 - Legal Services		2 028	2 027	-	-	-	-	-	-	2 027	2 279	2 531
2.9 - Strategic Projects		16	16	-	-	-	-	-	-	16	17	18
		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		141 869	136 835	-	-	-	-	-	-	136 835	132 641	137 404
3.1 - Chief Financial Officer		2 933	3 232	-	-	-	-	-	-	3 232	3 493	3 624
3.2 - Assets; Funding And Investments Management		12 217	11 421	-	-	-	-	-	-	11 421	9 689	10 187
3.3 - Budget And Treasury		28 888	20 678	-	-	-	-	-	-	20 678	18 585	18 022
3.4 - Expenditure		8 206	8 174	-	-	-	-	-	-	8 174	8 600	9 014
3.5 - Revenue		61 079	65 494	-	-	-	-	-	-	65 494	64 140	67 480
3.6 - Supply Chain Management		11 894	12 179	-	-	-	-	-	-	12 179	12 458	13 050
3.7 - Economic Development And Tourism		16 652	15 657	-	-	-	-	-	-	15 657	15 675	16 027
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		386 594	290 666	-	-	-	-	-	-	290 666	297 086	309 998
4.1 - Director:Community Services		2 887	2 537	-	-	-	-	-	-	2 537	2 991	3 101
4.2 - Disaster Management And Fire Services		35 504	35 453	-	-	-	-	-	-	35 453	37 254	39 101
4.3 - Parks And Community Amenities		86 931	83 782	-	-	-	-	-	-	83 782	90 172	94 067
4.4 - Safety And Security		179 332	88 044	-	-	-	-	-	-	88 044	83 585	87 501
4.5 - Waste And Environmental Management		81 940	80 850	-	-	-	-	-	-	80 850	83 084	86 228
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

[illegible]

Vote Description <i>[Insert departmental structure etc]</i>	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		
R thousands												
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 505 474	1 460 993	-	-	-	-	-	-	1 460 993	1 516 126	1 643 297
Surplus/ (Deficit) for the year	2	20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)

EC108 Kouga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	381 991	425 559	-	-	-	-	-	-	425 559	441 963	511 351
Service charges - Water	2	82 323	138 057	-	-	-	-	-	-	138 057	148 066	158 801
Service charges - Waste Water Management	2	64 086	76 014	-	-	-	-	-	-	76 014	80 955	86 217
Service charges - Waste Management	2	71 123	62 146	-	-	-	-	-	-	62 146	66 186	70 488
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	15 498	-	-	-	-	-	-	15 498	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	298 309	-	-	-	-	-	-	298 309	313 303	330 535
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		143 343	43 859	-	-	-	-	-	-	43 859	40 423	42 855
Licences or permits		11 772	11 772	-	-	-	-	-	-	11 772	12 537	13 352
Transfer and subsidies - Operational		202 153	210 105	-	-	-	-	-	-	210 105	211 994	223 454
Interest		5 510	5 510	-	-	-	-	-	-	5 510	5 813	6 133
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		64 831	19 658	-	-	-	-	-	-	19 658	21 913	24 464
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 392 621	1 360 902	-	-	-	-	-	-	1 360 902	1 414 062	1 543 093
Expenditure By Type												
Employee related costs		471 743	482 971	-	-	-	-	-	-	482 971	487 140	513 366
Remuneration of councillors		15 594	15 594	-	-	-	-	-	-	15 594	16 345	17 163
Bulk purchases - electricity		386 299	413 349	-	-	-	-	-	-	413 349	462 520	535 135
Inventory consumed		109 019	104 695	-	-	-	-	-	-	104 695	113 917	121 308
Debt impairment		158 246	59 136	-	-	-	-	-	-	59 136	68 948	74 887
Depreciation and amortisation		117 798	117 798	-	-	-	-	-	-	117 798	123 884	129 229
Interest		17 404	13 002	-	-	-	-	-	-	13 002	23 398	26 938
Contracted services		125 372	145 759	-	-	-	-	-	-	145 759	114 607	116 678
Transfers and subsidies		400	400	-	-	-	-	-	-	400	400	400
Irrecoverable debts written off		9 359	10 078	-	-	-	-	-	-	10 078	11 686	12 866
Operational costs		94 240	98 211	-	-	-	-	-	-	98 211	93 281	95 326
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 505 474	1 460 993	-	-	-	-	-	-	1 460 993	1 516 126	1 643 297
Surplus/(Deficit)		(112 853)	(100 091)	-	-	-	-	-	-	(100 091)	(102 064)	(100 204)
Transfers and subsidies - capital (monetary allocations)		133 816	168 808	-	-	-	-	10 719	10 719	179 527	127 188	57 374
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/03/2025

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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	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		-	1 933	-	-	-	-	-	-	1 933	-	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		-	992	-	-	-	-	-	-	992	-	-	-
Vote 4 - COMMUNITY SERVICES		1 391	1 634	-	-	-	-	-	-	1 634	1 391	1 391	1 391
Vote 5 - CIVIL AND WATER SERVICES		80 868	154 227	-	-	-	-	13 289	13 289	167 517	232 328	39 427	39 427
Vote 6 - ELECTROMECHANICAL SERVICES		68 103	92 804	-	-	-	-	(3 968)	(3 968)	88 835	7 313	9 072	9 072
Vote 7 - PLANNING AND DEVELOPMENT		-	21 956	-	-	-	-	-	-	21 956	-	-	-
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	273 545	-	-	-	-	9 321	9 321	282 866	241 033	49 890	49 890
Single-year expenditure to be adjusted	2												
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	28	-	-	-	-	-	-	28	-	-	-
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 - ELECTROMECHANICAL 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		-	28	-	-	-	-	-	-	28	-	-	-
Total Capital Expenditure - Vote		150 362	273 573	-	-	-	-	9 321	9 321	282 894	241 033	49 890	49 890
Capital Expenditure - Functional													
Governance and administration		34 000	54 101	-	-	-	-	-	-	54 101	-	-	-
Executive and council		-	300	-	-	-	-	-	-	300	-	-	-
Finance and administration		34 000	53 773	-	-	-	-	-	-	53 773	-	-	-
Internal audit		-	28	-	-	-	-	-	-	28	-	-	-
Community and public safety		1 391	21 947	-	-	-	-	-	-	21 947	1 391	1 391	1 391
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 391	1 391	-	-	-	-	-	-	1 391	1 391	1 391	1 391
Housing		-	20 556	-	-	-	-	-	-	20 556	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 670	55 993	-	-	-	-	10 654	10 654	66 646	158 281	13 845	13 845
Planning and development		500	3 435	-	-	-	-	62	62	3 497	7 847	5 135	5 135
Road transport		9 170	52 558	-	-	-	-	10 591	10 591	63 149	150 435	8 709	8 709
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		105 300	141 533	-	-	-	-	(1 333)	(1 333)	140 200	81 360	34 655	34 655
Energy sources		34 103	41 798	-	-	-	-	(3 968)	(3 968)	37 829	7 313	9 072	9 072
Water management		29 008	53 040	-	-	-	-	731	731	53 770	54 772	-	-
Waste water management		42 190	46 695	-	-	-	-	1 905	1 905	48 600	19 275	25 582	25 582
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	150 362	273 573	-	-	-	-	9 321	9 321	282 894	241 033	49 890	49 890
Funded by:													
National Government		54 997	61 737	-	-	-	-	10 591	10 591	72 328	43 963	48 499	48 499
Provincial Government		59 973	86 343	-	-	-	-	(1 270)	(1 270)	85 073	65 243	-	-
District Municipality		1 391	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 Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	116 362	149 471	-	-	-	-	9 321	9 321	158 792	110 598	49 890	49 890
Borrowing		34 000	94 484	-	-	-	-	-	-	94 484	130 435	-	-
Internally generated funds		-	29 618	-	-	-	-	-	-	29 618	-	-	-
Total Capital Funding		150 362	273 573	-	-	-	-	9 321	9 321	282 894	241 033	49 890	49 890

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 30/03/2025

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	2											
Multi-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		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		-	1 933	-	-	-	-	-	-	1 933	-	-
2.1 - Deputy Municipal Manager		-	150	-	-	-	-	-	-	150	-	-
2.2 - Executive Council		-	150	-	-	-	-	-	-	150	-	-
2.3 - Administrative Office Of The Executive Mayor / Speaker		-	-	-	-	-	-	-	-	-	-	-
2.4 - Administration and Auxiliary Services		-	90	-	-	-	-	-	-	90	-	-
2.5 - Communications		-	-	-	-	-	-	-	-	-	-	-
2.6 - Human Resources Management		-	80	-	-	-	-	-	-	80	-	-
2.7 - Information Communication Technology (Ict)		-	1 413	-	-	-	-	-	-	1 413	-	-
2.8 - Legal Services		-	50	-	-	-	-	-	-	50	-	-
2.9 - Strategic Projects		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		-	992	-	-	-	-	-	-	992	-	-
3.1 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-
3.2 - Assets; Funding And Investments Management		-	378	-	-	-	-	-	-	378	-	-
3.3 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-
3.4 - Expenditure		-	-	-	-	-	-	-	-	-	-	-
3.5 - Revenue		-	129	-	-	-	-	-	-	129	-	-
3.6 - Supply Chain Management		-	385	-	-	-	-	-	-	385	-	-
3.7 - Economic Development And Tourism		-	100	-	-	-	-	-	-	100	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES		80 868	154 227	-	-	-	-	13 289	13 289	167 517	232 328	39 427
5.1 - Director:Civil and Water Services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Management and Administration		-	-	-	-	-	-	-	-	-	-	-
5.3 - Roads and Stormwater		9 170	52 558	-	-	-	-	10 591	10 591	63 149	150 435	8 709
5.4 - Project Management Unit (Pmu)		500	1 935	-	-	-	-	62	62	1 997	7 847	5 135
5.5 - Sanitation		-	-	-	-	-	-	-	-	-	-	-
5.6 - Sewerage		42 190	46 695	-	-	-	-	1 905	1 905	48 600	19 275	25 582
5.7 - Wastewater Treatment Works (WWTW)		-	-	-	-	-	-	-	-	-	-	-
5.8 - Water		29 008	53 040	-	-	-	-	731	731	53 770	54 772	-
5.9 - Water Treatment Works (WTW)		-	-	-	-	-	-	-	-	-	-	-
5.10 - Water Services Authority (WSA)		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO/MECHANICAL SERVICES		68 103	92 804	-	-	-	-	(3 968)	(3 968)	88 835	7 313	9 072
6.1 - Director:Electro/Mechanical Services		-	-	-	-	-	-	-	-	-	-	-
6.2 - Management and Administration		-	-	-	-	-	-	-	-	-	-	-
6.3 - Electrical:Kouga		34 103	41 798	-	-	-	-	(3 968)	(3 968)	37 829	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	51 006	-	-	-	-	-	-	51 006	-	-
6.8 - Mechanical		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PLANNING AND DEVELOPMENT		-	21 956	-	-	-	-	-	-	21 956	-	-
7.1 - Director:Planning and Development		-	-	-	-	-	-	-	-	-	-	-
7.2 - Building Control		-	-	-	-	-	-	-	-	-	-	-
7.3 - Human Settlement		-	20 556	-	-	-	-	-	-	20 556	-	-
7.4 - Land and Property Administration		-	1 400	-	-	-	-	-	-	1 400	-	-
7.5 - Town and Regional Planning		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

[illegible]

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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
6.8 - Mechanical		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
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		-	28	-	-	-	-	-	-	28	-	-
Total Capital Expenditure		150 362	273 573	-	-	-	-	9 321	9 321	282 894	241 033	49 890

EC108 Kouga - Table B6 Adjustments Budget Financial Position - 30/03/2025

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	169 065	-	-	-	-	1 398	1 398	170 463	175 089	205 442
Trade and other receivables from exchange transaction	1	77 030	59 899	-	-	-	-	-	-	59 899	59 899	59 899
Receivables from non-exchange transactions	1	29 014	26 651	-	-	-	-	-	-	26 651	26 651	26 651
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		18 598	21 679	-	-	-	-	770	770	22 450	22 450	22 450
VAT		45 445	12 790	-	-	-	-	-	-	12 790	12 812	12 835
Other current assets		109	999	-	-	-	-	-	-	999	999	999
Total current assets		213 837	291 083	-	-	-	-	2 168	2 168	293 252	297 901	328 276
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		262 608	250 794	-	-	-	-	-	-	250 794	250 794	250 794
Property, plant and equipment		2 106 737	2 217 391	-	-	-	-	9 321	9 321	2 226 712	2 343 860	2 264 522
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		603	419	-	-	-	-	-	-	419	419	419
Trade and other receivables from exchange transaction		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transaction		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		2 369 948	2 468 603	-	-	-	-	9 321	9 321	2 477 924	2 595 072	2 515 734
TOTAL ASSETS		2 583 785	2 759 687	-	-	-	-	11 489	11 489	2 771 176	2 892 973	2 844 010
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		23 564	38 274	-	-	-	-	-	-	38 274	63 059	80 242
Consumer deposits		29 060	31 660	-	-	-	-	-	-	31 660	31 660	31 660
Trade and other payables from exchange transactions		124 413	142 452	-	-	-	-	770	770	143 222	143 222	143 222
Trade and other payables from non-exchange transaction		-	0	-	-	-	-	-	-	0	-	-
Provisions		48 355	54 868	-	-	-	-	-	-	54 868	55 309	55 749
VAT		(0)	14 707	-	-	-	-	-	-	14 707	14 707	14 707
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		225 392	281 961	-	-	-	-	770	770	282 732	307 957	325 581
Non current liabilities												
Financial Liabilities	1	11 333	120 843	-	-	-	-	-	-	120 843	175 758	133 789
Provisions	1	140 468	137 347	-	-	-	-	-	-	137 347	152 420	168 953
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		119 151	108 785	-	-	-	-	-	-	108 785	110 246	111 923
Total non current liabilities		270 953	366 975	-	-	-	-	-	-	366 975	438 424	414 666
TOTAL LIABILITIES		496 345	648 937	-	-	-	-	770	770	649 707	746 381	740 247
NET ASSETS	2	2 087 440	2 110 750	-	-	-	-	10 719	10 719	2 121 469	2 146 592	2 103 762
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 087 440	2 110 750	-	-	-	-	10 719	10 719	2 121 469	2 146 592	2 103 762
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		2 087 440	2 110 750	-	-	-	-	10 719	10 719	2 121 469	2 146 592	2 103 762

EC108 Kouga - Table B7 Adjustments Budget Cash Flows - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		287 458	288 628	–	–	–	–	–	–	288 628	303 161	319 834
Service charges		761 922	823 774	–	–	–	–	–	–	823 774	860 320	963 513
Other revenue		93 666	115 947	–	–	–	–	–	–	115 947	80 305	83 067
Transfers and Subsidies - Operational	1	202 153	210 105	–	–	–	–	–	–	210 105	211 994	223 454
Transfers and Subsidies - Capital	1	123 443	130 017	–	–	–	–	10 719	10 719	140 736	127 188	57 374
Interest		13 998	15 498	–	–	–	–	–	–	15 498	12 809	13 385
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1 327 265)	(1 409 235)	–	–	–	–	–	–	(1 409 235)	(1 407 212)	(1 530 389)
Finance charges		(16 159)	(11 097)	–	–	–	–	–	–	(11 097)	(22 206)	(24 811)
Transfers and Grants	1	(400)	(400)	–	–	–	–	–	–	(400)	(400)	(400)
NET CASH FROM/(USED) OPERATING ACTIVITIES		138 815	163 238	–	–	–	–	10 719	10 719	173 957	165 960	105 027
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)	(222 567)	–	–	–	–	(9 321)	(9 321)	(231 888)	(241 033)	(49 890)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(116 362)	(222 567)	–	–	–	–	(9 321)	(9 321)	(231 888)	(241 033)	(49 890)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	100 000	–	–	–	–	–	–	100 000	100 000	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		–	(15 264)	–	–	–	–	–	–	(15 264)	(20 301)	(24 785)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	84 736	–	–	–	–	–	–	84 736	79 699	(24 785)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	22 454	25 406	–	–	–	–	1 398	1 398	26 804	4 626	30 352
Cash/cash equivalents at the year end:	2	43 665	143 659	–	–	–	–	–	–	143 659	170 463	175 089
	2	66 119	169 065	–	–	–	–	1 398	1 398	170 463	175 089	205 442

EC108 Kouga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	66 119	169 065	–	–	–	–	1 398	1 398	170 463	175 089	205 442
Other current investments > 90 days		(22 478)	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		43 640	169 065	–	–	–	–	1 398	1 398	170 463	175 089	205 442
Applications of cash and investments												
Unspent conditional transfers		–	0	–	–	–	–	–	–	0	–	–
Unspent borrowing		–	50 000	–	–	–	–	–	–	50 000	–	–
Statutory requirements		(45 445)	1 917	–	–	–	–	–	–	1 917	1 895	1 872
Other working capital requirements	2	18 369	56 672	–	–	–	–	–	–	56 672	56 672	56 672
Other provisions		48 355	54 868	–	–	–	–	–	–	54 868	55 309	55 749
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		21 279	163 457	–	–	–	–	–	–	163 457	113 875	114 294
Surplus(shortfall)		22 362	5 608	–	–	–	–	1 398	1 398	7 006	61 214	91 148
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	86 550							86 550	86 550	86 550
Creditors due		124 413	143 222							143 222	143 222	143 222
Total Other working capital requirements		(18 369)	(56 672)							(56 672)	(56 672)	(56 672)
Debtors collection assumptions:												
Balance outstanding - debtors		106 045	86 550							86 550	86 550	86 550
Estimate of debtors collection rate		100.67%	112.25%							112.25%	108.60%	108.52%
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 B10 Basic service delivery measurement - 30/03/2025

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)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		21 232 488	21 487 061	-	-	-	-	-	-	21 487 061	23 044 873	24 715 626
Sanitation (free minimum level service)		14 212 728	13 673 095	-	-	-	-	-	-	13 673 095	14 561 846	15 508 366
Electricity/other energy (50kwh per household per month)		5 584 548	1 989 710	-	-	-	-	-	-	1 989 710	6 461 316	7 475 748
Refuse (removed at least once a week)		25 690 656	24 269 252	-	-	-	-	-	-	24 269 252	25 846 754	27 526 792
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		21 232	21 487	-	-	-	-	-	-	21 487	23 045	24 716
Sanitation (free sanitation service to indigent households)		14 213	13 673	-	-	-	-	-	-	13 673	14 562	15 508
Electricity/other energy (50kwh per indigent household per month)		5 585	1 990	-	-	-	-	-	-	1 990	6 461	7 476
Refuse (removed once a week for indigent households)		25 691	24 269	-	-	-	-	-	-	24 269	25 847	27 527
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		66 720	61 419	-	-	-	-	-	-	61 419	69 915	75 227
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) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible		7 249	353	-	-	-	-	-	-	353	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	353	-	-	-	-	-	-	353	7 647	8 068

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
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	21 679	-	-	-	-	770	770	22 450	22 450	22 450
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)	2	3 361 404	3 411 994	-	-	-	-	9 321	9 321	3 421 315	3 544 550	3 470 556
Leases recognised as PPE		(146)	38 325	-	-	-	-	-	-	38 325	38 325	38 325
Less: Accumulated depreciation		(1 254 521)	(1 232 928)	-	-	-	-	-	-	(1 232 928)	(1 239 015)	(1 244 359)
Total Property, plant & equipment	1	2 106 737	2 217 391	-	-	-	-	9 321	9 321	2 226 712	2 343 860	2 264 522
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		23 564	38 274	-	-	-	-	-	-	38 274	63 059	80 242
Total Current liabilities - Borrowing		23 564	38 274	-	-	-	-	-	-	38 274	63 059	80 242
Trade and other payables												
Trade and other payables from exchange transactions		124 413	142 452	-	-	-	-	770	770	143 222	143 222	143 222
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditi		-	0	-	-	-	-	-	-	0	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-	-
VAT		(0)	14 707	-	-	-	-	-	-	14 707	14 707	14 707
Total Trade and other payables	1	124 413	157 159	-	-	-	-	770	770	157 930	157 930	157 930
Non current liabilities - Financial liabilities												
Borrowing	3	11 333	120 843	-	-	-	-	-	-	120 843	175 758	133 789
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		11 333	120 843	-	-	-	-	-	-	120 843	175 758	133 789
Non current liabilities - Long Term portion of trade payables												
Electricity 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		-	-	-	-	-	-	-	-	-	-	-
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		122 180	122 785	-	-	-	-	-	-	122 785	137 858	154 391
Other		18 289	14 562	-	-	-	-	-	-	14 562	14 562	14 562
Total Provisions - non current		140 468	137 347	-	-	-	-	-	-	137 347	152 420	168 953
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		2 071 563	2 036 273	-	-	-	-	-	-	2 036 273	2 121 469	2 146 592
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		2 071 563	2 036 273	-	-	-	-	-	-	2 036 273	2 121 469	2 146 592
Surplus/(Deficit)		20 963	68 717	-	-	-	-	10 719	10 719	79 436	25 123	(42 830)
Transfers to/from Reserves		-	5 759	-	-	-	-	-	-	5 759	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		(5 086)	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	2 087 440	2 110 750	-	-	-	-	10 719	10 719	2 121 469	2 146 592	2 103 762
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 087 440	2 110 750	-	-	-	-	10 719	10 719	2 121 469	2 146 592	2 103 762

EC108 Kouga - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30/03/2025

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												
insert measurables descriptions												

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												
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

EC108 Kouga - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30/03/2025

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
<u>Borrowing Management</u>									
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				1,2%	1,9%	1,9%	2,9%	3,1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				1,2%	2,1%	2,1%	3,1%	3,4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				100,0%	76,1%	54,8%	68,2%	0,0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				94,9%	103,2%	103,7%	96,7%	100,8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				94,9%	103,2%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,5	0,8	0,8	0,8	0,8
<u>Revenue Management</u>					32,2%	69,4%	69,7%	65,5%	71,3%
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%	8,0%	8,0%	7,7%	7,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					188,2%	93,0%	92,6%	90,2%	76,9%
<u>Other Indicators</u>									
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)								
Employee costs	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Employee costs/(Total Revenue - capital revenue)				33,9%	35,5%	35,5%	34,4%	33,3%
	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				16,4%	17,8%	17,8%	16,1%	15,6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				9,1%	8,6%	8,6%	9,7%	9,6%
<u>IDP regulation financial viability indicators</u>									
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%	2,0%	2,0%	1,9%	1,7%
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 - 30/03/2025

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)	-	-	-	-	-	-	-	-	-
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		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)	-	-	-	-	-	-	-	-	-
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-

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		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	
Names of service providers		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	-	-	-	-	-	-	-	-	-	-
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.	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	5 584 548	1 989 710	-	-	-	-	-	-	1 990	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.	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	21 232 488	21 487 061	-	-	-	-	-	-	21 487	23 044 873	24 715 626
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	14 212 728	13 673 095	-	-	-	-	-	-	13 673	14 561 846	15 508 366
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (removed once a week to indigent households)	25 690 656	24 269 252	-	-	-	-	-	-	24 269	25 846 754	27 526 792
		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 - 30/03/2025

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
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	–	–	–	66 119	169 065	170 463	175 089	205 442
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	22 362	5 608	7 006	61 214	91 148
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	20 963	68 717	–	–	–
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%		83,1%	91,4%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				17,0%	5,7%	5,7%	6,4%	6,3%
Capital payments % of capital expenditure	8	18(1)c,19				77,4%	81,4%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				100,0%	76,1%	54,8%	68,2%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				101,2%	45,0%	46,6%	38,0%	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%	9,8%	9,8%	8,8%	9,6%
Asset renewal % of capital budget	14	20(1)(vi)				0,2%	1,9%	5,6%	0,0%	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	1 069 998	—	—	—
Total service charge revenue - previous year	—	—	—	—	—
Provincial government gazetted allocations	—	—	—	—	—
National government DoRA allocations	—	—	—	—	—
Cash receipts from ratepayers	1 143 045	1 228 350	1 228 350	1 243 786	1 366 415
Ratepayer & Other revenue	1 375 338	1 343 620	—	—	—
Change in debtors	—	—	—	22	22

EC108 Kouga - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/03/2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		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
R thousands										
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		-	-	-	-	-	-	-	-	-
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 - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	6 997	-	-	-	-	6 997	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	6 997	-	-	-	-	6 997	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		-	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	204 757	-	-	-	-	204 757	207 441	218 788
Capital Transfers and Grants										
National Government:		52 874	52 762	-	-	12 180	12 180	64 942	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	34 618	-	-	-	-	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	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2025/26	+2 2026/27
		Budget	7	capital	Govt	10	11	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	Budget	Budget
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant (Schedule 5B)		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	12 180	12 180	12 180	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		68 969	75 655	-	-	(1 461)	(1 461)	74 194	75 030	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		68 969	75 655	-	-	(1 461)	(1 461)	74 194	75 030	-
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	128 417	-	-	10 719	10 719	139 136	125 588	55 774
TOTAL RECEIPTS OF TRANSFERS & GRANTS		319 553	333 174	-	-	10 719	10 719	343 893	333 029	274 562

EC108 Kouga - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/03/2025

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
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		122 334	123 777	-	-	-	-	123 777	129 166	135 178
Operational Revenue: General Revenue: Equitable Share		117 425	118 801	-	-	-	-	118 801	123 602	129 241
Operational Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		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 - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		0	6 997	-	-	-	-	6 997	0	0
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		0	6 997	-	-	-	-	6 997	0	0
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		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	133 216	-	-	-	-	133 216	131 679	137 816
Capital Transfers and Grants										
National Government:		54 997	61 737	-	-	10 591	10 591	72 328	43 963	48 499
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 655	4 252	-	-	-	-	4 252	6 313	6 572
Municipal Infrastructure Grant [Schedule 5B]		30 200	30 103	-	-	-	-	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	18 356	-	-	-	-	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
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		9 020	9 027	-	-	10 591	10 591	19 618	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		59 973	86 343	-	-	(1 270)	(1 270)	85 073	65 243	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		59 973	86 343	-	-	(1 270)	(1 270)	85 073	65 243	-
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	149 471	-	-	9 321	9 321	158 792	110 598	49 890
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		241 089	282 687	-	-	9 321	9 321	292 008	242 277	187 707

EC108 Kouga - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/03/2025

Description	Ref	Budget Year 2024/25							Budget Year +1	Budget Year +2
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	2	capital	Govt	5	6	Budget	Budget	Budget
		A	A1	B	C	D	E	F		
R thousands										
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		–	(6 997)	–	–	–	–	(6 997)	–	–
Conditions met - transferred to revenue		–	6 997	–	–	–	–	6 997	–	–
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	12 093	–	–	–	–	12 093	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)	(18 235)	–	–	–	–	(18 235)	–	–
Current year receipts		(52 874)	(52 762)	–	–	(12 180)	(12 180)	(64 942)	(50 558)	(55 774)
Conditions met - transferred to revenue		63 247	70 997	–	–	12 180	12 180	83 177	50 558	55 774
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		–	(0)	–	–	–	–	(0)	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	(20 556)	–	–	–	–	(20 556)	–	–
Current year receipts		(68 969)	(75 655)	–	–	1 461	1 461	(74 194)	(75 030)	–
Conditions met - transferred to revenue		68 969	96 211	–	–	(1 461)	(1 461)	94 750	75 030	–
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	167 208	–	–	10 719	10 719	177 927	125 588	55 774
Total capital transfers and grants - CTBM		–	(0)	–	–	–	–	(0)	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		137 262	179 301	–	–	10 719	10 719	190 020	129 283	59 839
TOTAL TRANSFERS AND GRANTS - CTBM		–	(0)	–	–	–	–	(0)	–	–

EC108 Kouga - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
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 - 30/03/2025

Summary of remuneration	Ref	Budget Year 2024/25									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
<u>Councillors (Political Office Bearers plus Other)</u>											
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	0,0%
% increase			0,0%								0,0%
<u>Senior Managers of the Municipality</u>											
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		-	-	-						-	0,0%
Sub Total - Senior Managers of Municipality	5	13 870	13 870	-						13 870	0,0%
% increase			0,0%								0,0%
<u>Other Municipal Staff</u>											
Basic Salaries and Wages		295 150	307 384	-						307 384	4,1%
Pension and UIF Contributions		38 991	40 624	-						40 624	0,0%
Medical Aid Contributions		19 915	20 842	-						20 842	0,0%
Overtime		20 000	20 000	-						20 000	0,0%
Performance Bonus		19 464	20 209	-						20 209	0,0%
Motor Vehicle Allowance		12 091	12 182	-						12 182	0,0%
Cellphone Allowance		59	59	-						59	0,0%
Housing Allowances		1 308	1 467	-						1 467	0,0%
Other benefits and allowances		18 890	19 051	-						19 051	0,0%
Payments in lieu of leave		-	-	-						-	0,0%
Long service awards		-	-	-						-	0,0%
Post-retirement benefit obligations		23 361	18 361	-						18 361	0,0%
Entertainment		-	-	-						-	0,0%
Scarcity		-	-	-						-	0,0%
Acting and post related allowance		8 642	8 922	-						8 922	0,0%
In kind benefits		-	-	-						-	0,0%
Sub Total - Other Municipal Staff	5	457 873	469 101	-						469 101	0,0%
% increase			2,5%								0,0%
Total Parent Municipality		487 337	498 565	-						498 565	0,0%
<u>Board Members of Entities</u>											
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		-	-	-						-	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	5	-	-	-						-	0,0%
% increase			0,0%								0,0%
<u>Senior Managers of Entities</u>											
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		-	-	-						-	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	5	-	-	-						-	0,0%
% increase			0,0%								0,0%
<u>Other Staff of Entities</u>											
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	498 565	-		-		-	-	498 565	
% increase			2,3%								0,0%
TOTAL MANAGERS AND STAFF		471 743	482 971	-		-		-	-	482 971	2,4%

EC108 Kouga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/03/2025

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
			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
R thousands																	
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	
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT			37 910	37 910	37 910	37 910	37 910	37 910	37 910	37 910	37 910	37 910	37 910	37 910	454 924	468 447	
Vote 4 - COMMUNITY SERVICES			13 988	13 988	13 988	13 988	13 988	13 988	13 988	13 988	13 988	13 988	13 988	13 988	167 855	172 696	
Vote 5 - CIVIL AND WATER SERVICES			30 134	30 134	30 134	30 134	30 134	30 134	30 134	30 134	30 134	30 134	30 134	30 134	361 609	345 068	
Vote 6 - ELECTRO/MECHANICAL SERVICES			37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	444 756	469 936	
Vote 7 - PLANNING AND DEVELOPMENT			9 181	9 181	9 181	9 181	9 181	9 181	9 181	9 181	9 181	9 181	9 181	9 181	110 171	83 959	
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			128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	1 540 430	1 541 249	1 600 467	
Expenditure by Vote																	
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 651	31 803	32 681	34 019	
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER			10 433	10 470	10 448	10 544	10 675	10 340	10 491	10 353	10 558	10 462	10 562	10 918	126 253	131 727	
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT			11 403	11 403	11 403	11 403	11 403	11 403	11 403	11 403	11 403	11 403	11 404	136 835	132 641	137 404	
Vote 4 - COMMUNITY SERVICES			24 223	24 222	24 222	24 222	24 222	24 222	24 222	24 222	24 222	24 222	24 223	290 666	297 086	309 998	
Vote 5 - CIVIL AND WATER SERVICES			27 418	27 418	27 418	27 418	27 418	27 418	27 418	27 418	27 418	27 418	27 419	329 020	337 874	361 327	
Vote 6 - ELECTRO/MECHANICAL SERVICES			42 320	42 320	42 320	42 320	42 320	42 320	42 320	42 320	42 320	42 320	42 320	507 837	552 042	630 533	
Vote 7 - PLANNING AND DEVELOPMENT			3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	38 579	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			121 662	121 698	121 676	121 772	121 903	121 568	121 719	121 581	121 786	121 690	121 790	1 460 993	1 516 126	1 643 297	
Surplus/ (Deficit)			6 707	6 671	6 693	6 598	6 466	6 801	6 650	6 789	6 583	6 679	6 579	6 220	79 436	25 123	
																(42 830)	

EC108 Kouga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/03/2025

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
		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
R thousands																
Revenue - Functional																
Governance and administration		41 608	41 608	41 608	41 608	41 608	41 608	41 608	41 608	41 608	41 608	41 608	41 608	499 299	509 378	535 780
Executive and council	12	12	12	12	12	12	12	12	12	12	12	12	12	142	148	155
Finance and administration	41 596	41 596	41 596	41 596	41 596	41 596	41 596	41 596	41 596	41 596	41 596	41 596	41 597	499 157	509 230	535 625
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety	10 081	10 081	10 081	10 081	10 081	10 081	10 081	10 081	10 081	10 081	10 081	10 081	10 081	120 969	94 255	20 187
Community and social services	280	280	280	280	280	280	280	280	280	280	280	280	280	3 365	2 486	2 515
Sport and recreation	959	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	155	1 857	1 874	1 892
Housing	8 479	8 479	8 479	8 479	8 479	8 479	8 479	8 479	8 479	8 479	8 479	8 479	8 479	101 747	75 030	—
Health	208	208	208	208	208	208	208	208	208	208	208	208	208	2 496	2 613	2 733
Economic and environmental services	5 097	5 097	5 097	5 097	5 097	5 097	5 097	5 097	5 097	5 097	5 097	5 097	5 097	61 166	39 587	42 145
Planning and development	854	854	854	854	854	854	854	854	854	854	854	854	854	10 252	10 839	11 529
Road transport	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	32 160	8 631	9 192
Environmental protection	1 563	1 563	1 563	1 563	1 563	1 563	1 563	1 563	1 563	1 563	1 563	1 563	1 563	18 755	20 117	21 424
Trading services	71 583	71 583	71 583	71 583	71 583	71 583	71 583	71 583	71 583	71 583	71 583	71 583	71 583	858 995	898 030	1 002 355
Energy sources	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	37 063	444 755	469 935	542 872
Water management	16 879	16 879	16 879	16 879	16 879	16 879	16 879	16 879	16 879	16 879	16 879	16 879	16 879	202 542	201 314	217 402
Waste water management	11 099	11 099	11 099	11 099	11 099	11 099	11 099	11 099	11 099	11 099	11 099	11 099	11 099	133 183	141 844	151 622
Waste management	6 543	6 543	6 543	6 543	6 543	6 543	6 543	6 543	6 543	6 543	6 543	6 543	6 543	78 516	84 937	90 458
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	128 369	1 540 430	1 541 249	1 600 467
Expenditure - Functional																
Governance and administration		30 446	30 483	30 461	30 556	30 688	30 353	30 504	30 365	30 571	30 475	30 575	30 932	366 409	359 493	372 843
Executive and council	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 100	61 189	64 853	66 883
Finance and administration	25 312	25 349	25 327	25 423	25 554	25 219	25 370	25 232	25 437	25 341	25 441	25 798	25 798	304 803	294 243	305 511
Internal audit	35	35	35	35	35	35	35	35	35	35	35	35	35	418	398	449
Community and public safety	11 534	11 533	11 533	11 533	11 533	11 533	11 533	11 533	11 533	11 533	11 533	11 533	11 533	138 395	145 522	151 964
Community and social services	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	13 796	14 331	14 956
Sport and recreation	6 006	6 006	6 006	6 006	6 006	6 006	6 006	6 006	6 006	6 006	6 006	6 006	6 006	72 073	78 127	81 461
Public safety	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	33 342	34 943	36 726
Housing	943	943	943	943	943	943	943	943	943	943	943	943	943	11 320	9 753	10 088
Health	655	655	655	655	655	655	655	655	655	655	655	655	655	7 863	8 368	8 732
Economic and environmental services	16 546	16 546	16 546	16 546	16 546	16 546	16 546	16 546	16 546	16 546	16 546	16 546	16 546	198 550	196 024	211 938
Planning and development	3 172	3 172	3 172	3 172	3 172	3 172	3 172	3 172	3 172	3 172	3 172	3 172	3 172	38 060	30 448	31 988
Road transport	12 634	12 634	12 634	12 634	12 634	12 634	12 634	12 634	12 634	12 634	12 634	12 634	12 634	151 612	155 478	169 696
Environmental protection	740	740	740	740	740	740	740	740	740	740	740	740	740	8 878	10 098	10 254
Trading services	63 136	63 137	63 137	63 137	63 137	63 137	63 137	63 137	63 137	63 137	63 137	63 137	63 137	757 639	815 087	906 552
Energy sources	41 183	41 183	41 183	41 183	41 183	41 183	41 183	41 183	41 183	41 183	41 183	41 183	41 183	494 191	538 626	616 555
Water management	9 086	9 086	9 086	9 086	9 086	9 086	9 086	9 086	9 086	9 086	9 086	9 086	9 087	109 037	117 274	123 457
Waste water management	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	90 277	94 544	99 274
Waste management	5 344	5 344	5 344	5 344	5 344	5 344	5 344	5 344	5 344	5 344	5 344	5 344	5 344	64 133	64 643	67 265
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional		121 662	121 698	121 676	121 772	121 903	121 568	121 719	121 581	121 786	121 690	121 790	122 149	1 460 993	1 516 126	1 643 297
Surplus/ (Deficit) 1.		6 707	6 671	6 693	6 598	6 466	6 801	6 650	6 789	6 583	6 679	6 579	6 220	79 436	25 123	(42 830)

EC108 Kouga - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30/03/2025

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
		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
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		35 463	35 463	35 463	35 463	35 463	35 463	35 463	35 463	35 463	35 463	35 463	35 463	425 559	441 963	511 351
Service charges - Water		11 505	11 505	11 505	11 505	11 505	11 505	11 505	11 505	11 505	11 505	11 505	11 505	138 057	148 066	158 801
Service charges - Waste Water Management		6 335	6 335	6 335	6 335	6 335	6 335	6 335	6 335	6 335	6 335	6 335	6 335	76 014	80 955	86 217
Service charges - Waste Management		5 179	5 179	5 179	5 179	5 179	5 179	5 179	5 179	5 179	5 179	5 179	5 179	62 146	66 186	70 488
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		1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 292	15 498	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		24 859	24 859	24 859	24 859	24 859	24 859	24 859	24 859	24 859	24 859	24 859	24 859	298 309	313 303	330 535
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 655	3 655	3 655	3 655	3 655	3 655	3 655	3 655	3 655	3 655	3 655	3 655	43 859	40 423	42 855
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		17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	210 105	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		1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	19 658	21 913	24 464
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		113 409	113 409	113 409	113 409	113 409	113 409	113 409	113 409	113 409	113 409	113 409	113 409	1 360 902	1 414 062	1 543 093
Expenditure By Type																
Employee related costs		40 248	40 247	40 247	40 247	40 247	40 247	40 247	40 247	40 247	40 247	40 247	40 248	482 971	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		34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	413 349	462 520	535 135
Inventory consumed		8 725	8 725	8 725	8 725	8 725	8 725	8 725	8 725	8 725	8 725	8 725	8 725	104 695	113 917	121 308
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	59 136	59 136	68 948	74 887
Depreciation and amortisation		9 819	9 816	9 816	9 816	9 816	9 816	9 816	9 816	9 816	9 816	9 816	9 816	117 798	123 884	129 229
Interest		1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 002	23 398	26 938
Contracted services		12 147	12 147	12 147	12 147	12 147	12 147	12 147	12 147	12 147	12 147	12 147	12 147	145 759	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		840	840	840	840	840	840	840	840	840	840	840	840	10 078	11 686	12 866
Operational costs		8 094	8 133	8 111	8 207	8 338	8 003	8 154	8 016	8 221	8 125	8 225	8 582	98 211	93 281	95 326
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	(54 208)	-	-	-
Total Expenditure		121 662	121 698	121 676	121 772	121 903	121 568	121 719	121 581	121 786	121 690	121 790	122 149	1 460 993	1 516 126	1 643 297
Surplus/(Deficit)		(8 253)	(8 290)	(8 267)	(8 363)	(8 495)	(8 160)	(8 310)	(8 172)	(8 377)	(8 281)	(8 382)	(8 741)	(100 091)	(102 064)	(100 204)
Transfers and subsidies - capital (monetary allocations)		(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	(14 961)	344 094	179 527	127 188	57 374
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(23 214)	(23 250)	(23 228)	(23 324)	(23 455)	(23 120)	(23 271)	(23 133)	(23 338)	(23 242)	(23 342)	335 353	79 436	25 123	(42 830)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(23 214)	(23 250)	(23 228)	(23 324)	(23 455)	(23 120)	(23 271)	(23 133)	(23 338)	(23 242)	(23 342)	335 353	79 436	25 123	(42 830)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(23 214)	(23 250)	(23 228)	(23 324)	(23 455)	(23 120)	(23 271)	(23 133)	(23 338)	(23 242)	(23 342)	335 353	79 436	25 123	(42 830)

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
		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
R thousands																
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(23 214)	(23 250)	(23 228)	(23 324)	(23 455)	(23 120)	(23 271)	(23 133)	(23 338)	(23 242)	(23 342)	335 353	79 436	25 123	(42 830)

EC108 Kouga - Supporting Table SB15 Adjustments Budget - monthly cash flow - 30/03/2025

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
		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
R thousands																
Cash Receipts By Source	1															
Property rates		24 052	24 052	24 052	24 052	24 052	24 052	24 052	24 052	24 052	24 052	24 052	24 052	288 628	303 161	319 834
Service charges - electricity revenue		40 246	40 246	40 246	40 246	40 246	40 246	40 246	40 246	40 246	40 246	40 246	40 246	482 952	498 953	577 289
Service charges - water revenue		14 405	14 405	14 405	14 405	14 405	14 405	14 405	14 405	14 405	14 405	14 405	14 405	172 860	182 760	196 008
Service charges - sanitation revenue		7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	91 935	96 276	102 534
Service charges - refuse		6 336	6 336	6 336	6 336	6 336	6 336	6 336	6 336	6 336	6 336	6 336	6 336	76 026	82 330	87 682
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		1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 292	15 498	12 809	13 385
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		688	688	688	688	688	688	688	688	688	688	688	688	8 250	2 678	2 846
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		17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	17 509	210 105	211 994	223 454
Other revenue		5 528	5 528	5 528	5 528	5 528	5 528	5 528	5 528	5 528	5 528	5 528	5 528	66 331	33 893	33 998
Cash Receipts by Source		121 163	121 163	121 163	121 163	121 163	121 163	121 163	121 163	121 163	121 163	121 163	121 163	1 453 952	1 468 589	1 603 254
Other Cash Flows by Source																
Transfers receipts - capital		11 728	11 728	11 728	11 728	11 728	11 728	11 728	11 728	11 728	11 728	11 728	11 728	140 736	127 188	57 374
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	100 000	100 000	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	38 277	6 751	5 334
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		144 414	144 414	144 414	144 414	144 414	144 414	144 414	144 414	144 414	144 414	144 414	144 414	1 732 965	1 702 528	1 665 962
Cash Payments by Type																
Employee related costs		39 271	39 271	39 271	39 271	39 271	39 271	39 271	39 271	39 271	39 271	39 271	39 271	471 251	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		925	925	925	925	925	925	925	925	925	925	925	925	11 097	22 206	24 811
Bulk purchases - Electricity		39 613	39 613	39 613	39 613	39 613	39 613	39 613	39 613	39 613	39 613	39 613	39 613	475 351	531 898	615 406
Acquisitions - water & other inventory		8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	97 255	99 494	106 571
Contracted services		13 715	13 715	13 715	13 715	13 715	13 715	13 715	13 715	13 715	13 715	13 715	13 715	164 580	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		15 434	15 434	15 434	15 434	15 434	15 434	15 434	15 434	15 434	15 434	15 434	15 434	185 203	156 849	161 804
Cash Payments by Type		118 394	118 394	118 394	118 394	118 394	118 394	118 394	118 394	118 394	118 394	118 394	118 394	1 420 732	1 429 817	1 555 600
Other Cash Flows/Payments by Type																
Capital assets		19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	231 888	241 033	49 890
Repayment of borrowing		1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	15 264	20 301	24 785
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		138 990	138 990	138 990	138 990	138 990	138 990	138 990	138 990	138 990	138 990	138 990	138 990	1 667 884	1 691 151	1 630 275
NET INCREASE/(DECREASE) IN CASH HELD		5 423	5 423	5 423	5 423	5 423	5 423	5 423	5 423	5 423	5 423	5 423	5 424	65 081	11 377	35 687
Cash/cash equivalents at the month/year beginning:		143 659	149 082	154 506	159 929	165 352	170 776	176 199	181 622	187 046	192 469	197 893	203 316	143 659	208 740	220 117
Cash/cash equivalents at the month/year end:		149 082	154 506	159 929	165 352	170 776	176 199	181 622	187 046	192 469	197 893	203 316	208 740	208 740	220 117	255 804

EC108 Kouga - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30/03/2025

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
		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
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		161	161	161	161	161	161	161	161	161	161	161	161	1 933	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		83	83	83	83	83	83	83	83	83	83	83	83	992	-	-
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		13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	167 517	232 328	39 427
Vote 6 - ELECTRO/MECHANICAL SERVICES		7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	88 835	7 313	9 072
Vote 7 - PLANNING AND DEVELOPMENT		1 830	1 830	1 830	1 830	1 830	1 830	1 830	1 830	1 830	1 830	1 830	1 830	21 956	-	-
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	23 572	23 572	23 572	23 572	23 572	23 572	23 572	23 572	23 572	23 572	23 572	23 573	282 866	241 033	49 890
Single-year expenditure appropriation																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		2	2	2	2	2	2	2	2	2	2	2	2	28	-	-
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	2	2	2	2	2	2	2	2	2	2	2	2	28	-	-
Total Capital Expenditure	2	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 575	282 894	241 033	49 890

EC108 Kouga - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30/03/2025

Medium Term Revenue and Expenditure Framework																
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
		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
R thousands																
Capital Expenditure - Functional																
Governance and administration		4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	54 101	–	–	
Executive and council		25	25	25	25	25	25	25	25	25	25	25	300	–	–	
Finance and administration		4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	53 773	–	–	
Internal audit		2	2	2	2	2	2	2	2	2	2	2	28	–	–	
Community and public safety		1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	21 947	1 391	1 391	
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Public safety		116	116	116	116	116	116	116	116	116	116	116	1 391	1 391	1 391	
Housing		1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	20 556	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	66 646	158 281	13 845	
Planning and development		291	291	291	291	291	291	291	291	291	291	291	3 497	7 847	5 135	
Road transport		5 262	5 262	5 262	5 262	5 262	5 262	5 262	5 262	5 262	5 262	5 262	63 149	150 435	8 709	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		11 683	11 683	11 683	11 683	11 683	11 683	11 683	11 683	11 683	11 683	11 684	140 200	81 360	34 655	
Energy sources		3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	37 829	7 313	9 072	
Water management		4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	4 481	53 770	54 772	–	
Waste water management		4 050	4 050	4 050	4 050	4 050	4 050	4 050	4 050	4 050	4 050	4 050	48 600	19 275	25 582	
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Capital Expenditure - Functional		23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 574	23 575	282 894	241 033	49 890	

EC108 Kouga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		17 407	65 164	--	--	--	--	75	75	65 240	166 278	22 782
Roads Infrastructure		150	43 707	--	--	--	--	--	--	43 707	150 435	8 709
Roads		150	43 707	--	--	--	--	--	--	43 707	150 435	8 709
Road Structures		--	--	--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		3 755	4 352	--	--	--	--	--	--	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	4 252	--	--	--	--	--	--	4 252	6 313	6 572
LV Networks		100	100	--	--	--	--	--	--	100	1 000	2 500
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		11 975	17 025	--	--	--	--	75	75	17 101	6 475	--
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		6 957	13 925	--	--	--	--	--	--	13 925	50	--
Reservoirs		5 019	3 101	--	--	--	--	75	75	3 176	6 425	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		1 527	81	--	--	--	--	--	--	81	2 055	5 000
Pump Station		--	--	--	--	--	--	--	--	--	--	--
Reticulation		81	81	--	--	--	--	--	--	81	2 055	5 000
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--
Toilet Facilities		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		--	1 400	--	--	--	--	--	--	1 400	--	--
Community Facilities		--	1 400	--	--	--	--	--	--	1 400	--	--
Halls		--	--	--	--	--	--	--	--	--	--	--
Centres		--	1 400	--	--	--	--	--	--	1 400	--	--
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	Budget Year +2
		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		
R thousands												
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		-	2 280	-	-	-	-	-	-	2 280	-	-
Computer Equipment		-	2 280	-	-	-	-	-	-	2 280	-	-
Furniture and Office Equipment		-	1 032	-	-	-	-	-	-	1 032	-	-
Furniture and Office Equipment		-	1 032	-	-	-	-	-	-	1 032	-	-
Machinery and Equipment		-	100	-	-	-	-	-	-	100	-	-
Machinery and Equipment		-	100	-	-	-	-	-	-	100	-	-
Transport Assets		35 391	52 397	-	-	-	-	-	-	52 397	1 891	4 119
Transport Assets		35 391	52 397	-	-	-	-	-	-	52 397	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	122 374	-	-	-	-	75	75	122 449	168 169	26 901

EC108 Kouga - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2025/26	2026/27
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		250	5 180	--	--	--	--	10 591	10 591	15 771	100	--
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	10 591	10 591	10 591	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	10 591	10 591	10 591	--	--
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	180	--	--	--	--	--	--	180	100	--
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--
Distribution		250	180	--	--	--	--	--	--	180	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	Budget Year +2
		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	2025/26 Adjusted Budget	2026/27 Adjusted Budget
R thousands												
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	5 180	-	-	-	-	10 591	10 591	15 771	100	-

EC108 Kouga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	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
R thousands		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	173 254	--	--	--	--	--	--	173 254	154 481	164 077
Roads Infrastructure		52 369	53 392	--	--	--	--	--	--	53 392	43 945	47 767
Roads		52 369	53 392	--	--	--	--	--	--	53 392	43 945	47 767
Road Structures		--	--	--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		2 120	1 620	--	--	--	--	--	--	1 620	3 000	3 820
Drainage Collection		1 620	1 420	--	--	--	--	--	--	1 420	2 500	3 320
Storm water Conveyance		500	200	--	--	--	--	--	--	200	500	500
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		30 806	35 675	--	--	--	--	--	--	35 675	30 431	31 896
Power Plants		--	--	--	--	--	--	--	--	--	--	--
HV Substations		20 656	25 525	--	--	--	--	--	--	25 525	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	37 473	--	--	--	--	--	--	37 473	35 881	37 553
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		620	620	--	--	--	--	--	--	620	670	720
Water Treatment Works		28 923	34 198	--	--	--	--	--	--	34 198	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	43 944	--	--	--	--	--	--	43 944	40 225	42 041
Pump Station		6 600	7 820	--	--	--	--	--	--	7 820	6 600	6 600
Reticulation		950	2 387	--	--	--	--	--	--	2 387	1 020	1 090
Waste Water Treatment Works		27 583	29 972	--	--	--	--	--	--	29 972	29 225	30 931
Outfall Sewers		150	150	--	--	--	--	--	--	150	180	220
Toilet Facilities		3 200	3 616	--	--	--	--	--	--	3 616	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		--	1 150	--	--	--	--	--	--	1 150	1 000	1 000
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--	--	--
Promenades		--	1 150	--	--	--	--	--	--	1 150	1 000	1 000
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Community Assets		41 564	41 487	--	--	--	--	--	--	41 487	42 139	44 065
Community Facilities		40 224	40 147	--	--	--	--	--	--	40 147	40 708	42 634
Halls		--	--	--	--	--	--	--	--	--	--	--
Centres		--	1 000	--	--	--	--	--	--	1 000	--	--
Crèches		--	--	--	--	--	--	--	--	--	--	--
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	34 445	--	--	--	--	--	--	34 445	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	3 954	--	--	--	--	--	--	3 954	4 201	4 215
Operational Buildings		4 187	3 954	--	--	--	--	--	--	3 954	4 201	4 215
Municipal Offices		3 432	3 599	--	--	--	--	--	--	3 599	3 446	3 460
Pay/Enquiry Points		--	--	--	--	--	--	--	--	--	--	--
Building Plan Offices		650	250	--	--	--	--	--	--	250	650	650

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		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	2025/26 Adjusted Budget	2026/27 Adjusted Budget
R thousands												
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	22 973	-	-	-	-	-	-	22 973	26 800	27 885
Transport Assets		25 960	22 973	-	-	-	-	-	-	22 973	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	242 361	-	-	-	-	-	-	242 361	228 320	240 952

EC108 Kouga - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A										
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 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
R thousands												
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 - 30/03/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	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	144 260	--	--	--	--	(1 346)	(1 346)	142 915	65 764	20 582
Roads Infrastructure		8 596	8 602	--	--	--	--	--	--	8 602	--	--
Roads		8 596	8 602	--	--	--	--	--	--	8 602	--	--
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	28 323	--	--	--	--	--	--	28 323	347	--
Power Plants		--	--	--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--	--	--
MV Substations		29 565	28 323	--	--	--	--	--	--	28 323	347	--
MV Switching Stations		--	--	--	--	--	--	--	--	--	--	--
MV Networks		783	--	--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		16 783	58 316	--	--	--	--	(1 270)	(1 270)	57 046	48 198	--
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	23 556	--	--	--	--	--	--	23 556	--	--
Bulk Mains		13 304	6 244	--	--	--	--	--	--	6 244	6 395	--
Distribution		3 478	26 495	--	--	--	--	(1 270)	(1 270)	25 224	41 802	--
Distribution Points		--	2 022	--	--	--	--	--	--	2 022	--	--
PRV Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		40 663	48 595	--	--	--	--	(75)	(75)	48 520	17 219	20 582
Pump Station		8 742	7 236	--	--	--	--	(75)	(75)	7 161	13 037	10 554
Reticulation		2 197	1 596	--	--	--	--	--	--	1 596	1 328	10 028
Waste Water Treatment Works		29 723	39 763	--	--	--	--	--	--	39 763	2 855	--
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	1 759	--	--	--	--	--	--	1 759	7 000	2 407
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--	--	--
Centres		--	--	--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--	--	--
Museums		--	--	--	--	--	--	--	--	--	--	--
Galleries		--	--	--	--	--	--	--	--	--	--	--
Theatres		--	--	--	--	--	--	--	--	--	--	--
Libraries		--	--	--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria		--	--	--	--	--	--	--	--	--	--	--
Police		--	--	--	--	--	--	--	--	--	--	--
Parks		--	--	--	--	--	--	--	--	--	--	--
Public Open Space		--	--	--	--	--	--	--	--	--	--	--
Nature Reserves		--	--	--	--	--	--	--	--	--	--	--
Public Ablution Facilities		--	--	--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--	--	--
Stalls		--	--	--	--	--	--	--	--	--	--	--
Abattoirs		--	--	--	--	--	--	--	--	--	--	--
Airports		--	--	--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		500	1 759	--	--	--	--	--	--	1 759	7 000	2 407
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities		500	1 759	--	--	--	--	--	--	1 759	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	Budget Year +2
		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	2025/26 Adjusted Budget	2026/27 Adjusted Budget
R thousands												
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	146 019	-	-	-	-	(1 346)	(1 346)	144 673	72 764	22 990

EC108 Kouga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 30/03/2025

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					
			3	6	4	4	5	Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand													
Parent municipality: <i>List all capital programs/projects grouped by Municipal Vote</i>													
Entities: <i>List all capital programs/projects grouped by Municipal Entity</i>													
Entity Name <i>Project name</i>													

"ANNEXURE C"					
DEPARTMENT	FUNDING SOURCE	PROJECT DESCRIPTION	Mid-Year Adjusted Budget 2024/25	Adjustments	Special Adjusted Budget 2024/25
CIVIL AND WATER SERVICES					
PROJECT MANAGEMENT UNIT (PMU)	Internal	PAVING OF MAIN BEACH	176 117		176 117
PROJECT MANAGEMENT UNIT (PMU)	Internal	UPGRADING LOERIE SPORTS FACILITIES	137 788		137 788
PROJECT MANAGEMENT UNIT (PMU)	Internal	Upgrading/Improvement of Sport Facilities within Kouga	1 121 050		1 121 050
PROJECT MANAGEMENT UNIT (PMU)	MIG	Specialised Waste Management Vehicles	-		-
PROJECT MANAGEMENT UNIT (PMU)	MIG	UPGRADE OF PHILLIPSVILLE SPORTS FIELD	500 000		500 000
PROJECT MANAGEMENT UNIT (PMU)	UISP	Electricity Transfer from NMBM to KLM	-	62 198	62 198
ROADS AND STORMWATER	Borrowing	ROADS INFRASTRUCTURE IN KOUGA	43 478 261		43 478 261
ROADS AND STORMWATER	MDRG	St Francis Bay - Nevil Road Reconstruction	508 696		508 696
ROADS AND STORMWATER	MDRG	St Francis Bay - Anne Avenue to Ralph Road Reconstruction	1 615 427		1 615 427
ROADS AND STORMWATER	MDRG	Re-instatement of Ketse Street and stormwater infrastructure	-	1 186 957	1 186 957
ROADS AND STORMWATER	MDRG	Re-instatement of Nanto Street and stormwater infrastructure	-	1 339 130	1 339 130
ROADS AND STORMWATER	MDRG	Re-instatement of Meyer Street and stormwater infrastructure	-	1 047 826	1 047 826
ROADS AND STORMWATER	MDRG	Re-instatement of Phillip Street low level water crossing bridge	-	1 173 913	1 173 913
ROADS AND STORMWATER	MDRG	Re-instatement of Mountain Road and upgrade of stormwater culvert	-	1 565 217	1 565 217
ROADS AND STORMWATER	MDRG	Re-instatement of Sherley Street	-	1 608 696	1 608 696
ROADS AND STORMWATER	MDRG	Re-instatement of Da Gama Road in the Kabeljous area and stormwater infrastructure re-instatement	-	1 086 957	1 086 957
ROADS AND STORMWATER	MDRG	George Road, Re-instatement of Embankment, Water & Stormwater network	-	782 609	782 609
ROADS AND STORMWATER	MDRG	Sea Vista Access ring road damaged pavement layers	-	800 000	800 000
ROADS AND STORMWATER	MDRG	Aston Bay to Paradise Beach - Seekoei Estuary Causeway reconstruction	6 478 261		6 478 261
ROADS AND STORMWATER	MDRG	Paradise Beach - Botha Street Stormwater Infrastructure	424 348		424 348
ROADS AND STORMWATER	MIG	UPGRADING KOUGA GRAVEL ROADS	52 608		52 608

			"ANNEXURE C"		
DEPARTMENT	FUNDING SOURCE	PROJECT DESCRIPTION	Mid-Year Adjusted Budget 2024/25	Adjustments	Special Adjusted Budget 2024/25
CIVIL AND WATER SERVICES					
SEWERAGE	DOHS-FOIS	Envirosan Toilets (40 Units)	-		-
SEWERAGE	Internal	KWANOMZAMO SEWERAGE PUMP STATION	508 609		508 609
SEWERAGE	Internal	HANKEY WWTW	5 331 662		5 331 662
SEWERAGE	Internal	LA MER NEW SEWER RISING MAIN	4 763 577		4 763 577
SEWERAGE	MIG	DESIGN: UGRADING JEFFREYS BAY SEWER PIPE IN OCEANVIEW	80 500		80 500
SEWERAGE	MIG	Upgrade Sewer Pump Stations	-		-
SEWERAGE	MIG	UPGRADING KWANOMZAMO WWTW	29 169 586		29 169 586
SEWERAGE	MIG	DESIGN: LA MER NEW SEWER RISING MAIN	200 000		200 000
SEWERAGE	UISP	Phase 1 Upgrade of Thornhill Sewer Treatment Works	331 320		331 320
SEWERAGE	UISP	Kruisfontein Bulk Sewer -Link Line	1 395 837		1 395 837
SEWERAGE	UISP	Kwanomzamo Bulk Sanitation -Pump Station & Rising Main	4 511 687		4 511 687
SEWERAGE	UISP	DESIGN: UPGRADING WESTON WWTW OUTFALL AND RETICULATION	167 175		167 175
SEWERAGE	UISP	Ramaphosa Sewer Pump Station Upgrade	75 391	(75 391)	-
SEWERAGE	UISP	Apiesdraai Pump Station	1 980 261		1 980 261
SEWERAGE	WSIG	Beach Sewer Pump Station and New Sewer Bypass	140 000		140 000
SEWERAGE	WSIG	Loerie Sewer Pump Station upgrade and new sewer rising main	20 000		20 000
WATER	DOHS-FOIS	Humansdorp: Upgrading of informal settlements in Kwanomzamo (Bungalows, Polar Parks & Shukushukuma)	8 118 775		8 118 775
WATER	DOHS-FOIS	Jeffreys Bay: Upgrading of Oceanview Informal Settlements	3 469 565	655 435	4 125 000
WATER	DOHS-FOIS	Patensie: Upgrading of Informal Settlement (Cyril Ramaphosa)	2 629 602		2 629 602
WATER	DOHS-FOIS	Humansdorp: Upgrading of Kruisfontein Settlement (Donkerhoek)	1 898 033		1 898 033
WATER	DOHS-FOIS	Thornhill : Upgrading of Informal Settlement	1 399 200		1 399 200
WATER	Internal	JILL MARCUS WATER SUPPLY	4 347 000		4 347 000
WATER	Internal	Construction of Civil Services in Donkerhoek & Humansdorp	3 000 000		3 000 000
WATER	Internal	HUMANSDORP GROUNDWATER SUPPLY	637 410		637 410
WATER	UISP	Kwanomzamo Bulk Water : New Pipeline	3 047 557		3 047 557
WATER	UISP	Kruisfontein Bulk Water -Gill Marcus Reservoir and pipeline upgrade	3 196 225		3 196 225
WATER	UISP	Ramaphosa Village Reservoir	-	735 065	735 065
WATER	UISP	New Reservoir Ramaphosa	659 674	(659 674)	-
WATER	UISP	New Reservoir on Pnt 2 of the Farm Thornhill	2 440 926		2 440 926
WATER	WSIG	ST FRANCIS BAY: BOREHOLES	8 940 388		8 940 388
WATER	WSIG	RETICULATION REPLACE PIPELINES	3 478 260		3 478 260
WATER	WSIG	Replace Ageing Water Infrastructure in St Francis Bay	80 000		80 000
WATER	WSIG	Replace Main Waterline Sout Rivier Bridge Crossing	100 000		100 000
WATER	WSIG	PARADISE BEACH WATER TOWER	2 021 548		2 021 548
WATER	WSIG	MIMOSA STREET PIPELINE REPLACEMENT	3 575 354		3 575 354
			156 207 678	11 308 938	167 516 616

				"ANNEXURE C"	
DEPARTMENT	FUNDING SOURCE	PROJECT DESCRIPTION	Mid-Year Adjusted Budget 2024/25	Adjustments	Special Adjusted Budget 2024/25
COMMUNITY SERVICES					
FIRE SERVICES	DISTRICT	Fire Services - Vehicle (DISTRICT)	1 391 304		1 391 304
LAW ENFORCEMENT	Internal	Computer Equipment - Operatons Room	242 320		242 320
			1 633 624	-	1 633 624
ELECTRO/MECHANICAL SERVICES					
ELECTRICITY	DOHS-FOIS	Jeffreys Bay: Upgrading of Oceanview Informal Settlements	655 434	(655 434)	-
ELECTRICITY	DOHS-FOIS	Thornhill : Upgrading of Informal Settlement	1 270 400	(1 270 400)	-
ELECTRICITY	INEP	OCEAN VIEW 1250 ELECTRIFICATION	4 251 567		4 251 567
ELECTRICITY	Internal	Electrical Oil circuit breakers replacement with vacuum SCADA ready breakers	5 000 000		5 000 000
ELECTRICITY	MIG	DESIGN: HIGH MAST LIGHTS	100 000		100 000
ELECTRICITY	UISP	Oceanview Substation Upgrade	9 913 043		9 913 043
ELECTRICITY	UISP	Kwanomzamo Bulk Electrical - Boskloof Secondary Feeder line & substation	18 347 420		18 347 420
ELECTRICITY	UISP	Computer Equipment (UISP FUNDING)	217 391		217 391
ELECTRICITY	UISP	Electricity Transfer from NMBM to KLM	62 198	(62 198)	-
FLEET AND WORKSHOP	Finance Lease	Vehicle	51 005 878		51 005 878
			90 823 331	(1 988 032)	88 835 299
FINANCE AND ECONOMIC DEVELOPMENT					
ASSET MANAGEMENT	Internal	AIR CONDITIONERS-WHOLE OF MUNICIPALITY	377 517		377 517
LOCAL ECONOMIC DEVELOPMENT	Internal	Township Economy Support (Agriculture)	100 000		100 000
REVENUE	Internal	Office Furniture	106 453		106 453
REVENUE	Internal	Computer Equipment	22 477		22 477
SUPPLY CHAIN MANAGEMENT	Internal	Computer Equipment	385 414		385 414
			991 861	-	991 861

				"ANNEXURE C"	
DEPARTMENT	FUNDING SOURCE	PROJECT DESCRIPTION	Mid-Year Adjusted Budget 2024/25	Adjustments	Special Adjusted Budget 2024/25
OFFICE OF THE MUNICIPAL MANAGER					
RISK AND INTERNAL AUDIT UNITY	Internal	Furniture & Equipment	28 000		28 000
			28 000	-	28 000
OFFICE OF THE DEPUTY MUNICIPAL MANAGER					
ADMINISTRATION AND AUXILIARY SERVICES	Internal	Foyer - Furniture & Equipment	90 000		90 000
COUNCIL	Internal	Ward Offices - Furniture & Equipment	150 000		150 000
HUMAN RESOURCES	Internal	Furniture & Equipment	80 000		80 000
INFORMATION TECHNOLOGY	Internal	Computer Equipment	1 412 789		1 412 789
LEGAL SERVICES	Internal	Furniture & Equipment	50 000		50 000
OFFICE OF THE DMM	Internal	DMM Office furniture	150 000		150 000
			1 932 789	-	1 932 789
PLANNING AND DEVELOPMENT					
HUMAN SETTLEMENT	Internal	HOMELESS SHELTER	1 400 000		1 400 000
HUMAN SETTLEMENT	DOHS	HANKEY 990-PHASE 2	16 346 963		16 346 963
HUMAN SETTLEMENT	DOHS	HANKEY 990-PHASE 3	4 208 993		4 208 993
			21 955 956	-	21 955 956
		Total	273 573 239	9 320 906	282 894 145



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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 5874

19 February 2025

I, Enoch Godongwana, Minister of Finance, in my capacity as the Minister of Finance, hereby publish, in accordance with sections 15 and 25 of the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) as amended by the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024) (DoRAA), the attached Explanatory Memorandum, Schedules and the local government conditional grant frameworks:

- (a) Additional allocations for the Municipal Disaster Response Grant and the Municipal Disaster Recovery Grant;
- (b) Reprioritisations under the Public Transport Network Grant;
- (c) Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant;
- (d) Rollover under the Municipal Systems Improvement Grant; and
- (e) Amendments to the Frameworks for conditional grants to municipalities.

For ease of reference only and where applicable, the attached Schedules reflect the main allocations, adjustments, and total adjusted allocations.



**E GODONGWANA,MP
MINISTER OF FINANCE**

Explanatory Memorandum to the Allocations set out in the attached Schedule

This Gazette is published in terms of the Division of Revenue Act, 2024 (Act No. 24 of 2024) as amended by the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024). It provides information regarding the adjustment of allocations made to municipalities in the 2024/25 financial year during the mid-year adjustments.

An adjustments budget provides for unforeseen and unavoidable expenditure; appropriation of monies already announced during the tabling of the annual budget (but not allocated at that stage); the shifting of funds between and within votes where a function is transferred; the utilisation of savings; and the roll-over of unspent funds from the preceding financial year.

CHANGES TO GAZETTED FRAMEWORKS AND ALLOCATIONS

To ensure that future potential disasters can be responded to, R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024.

The publication also gazettes the allocations that have been approved, amounting to R378 million from the Municipal Disaster Response Grant (MDRG – Response) allocation of the 2024/25 financial year. The allocation is for the flood intervention measures for municipalities in the Eastern Cape, KwaZulu-Natal and Northern Cape.

Reprioritisations

R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

Rescheduling BFI funding

There is a reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

Rollover

R29 million is rolled over in the Municipal Systems Improvement Grant (MSIG) to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

ANNEXURE 2

**INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES
(SCHEDULE 4, PART B AND SCHEDULE 5, PART B)
(National and Municipal Financial Years)**

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Cooperative Governance (Vote 3)			Municipal Disaster Recovery Grant		
			Column A		Column C
			2024/25 Main allocation	DoRAA Adjustments	2024/25 Adjusted allocation
			R'000	R'000	R'000
EASTERN CAPE					
A	BUF	Buffalo City		78 000	78 000
A	NMA	Nelson Mandela Bay		89 000	89 000
B	EC101	Dr Beyers Naude	5 005	11 411	16 416
B	EC104	Makana		29 110	29 110
B	EC105	Ndlambe		30 000	30 000
B	EC108	Kouga		12 180	12 180
B	EC109	Kou-Kamma		10 000	10 000
Total: Sarah Baartman Municipalities			27 885	92 701	120 586
B	EC122	Mnquma	6 472		6 472
B	EC123	Great Kei		18 160	18 160
Total: Amatole Municipalities			92 454	18 160	110 614
B	EC142	Senqu		19 588	19 588
C	DC14	Joe Gqabi District Municipality			-
Total: Joe Gqabi Municipalities			-	19 588	19 588
B	EC443	Winnie Madikizela-Mandela		21 829	21 829
B	EC444	Ntabankulu	21 314		21 314
Total: Alfred Nzo Municipalities			72 704	21 829	94 533
Total: Eastern Cape Municipalities			494 205	319 278	813 483
FREE STATE					
B	FS181	Masilonyana		25 000	25 000
B	FS182	Tokolologo			-
Total: Lejweleputswa Municipalities			-	25 000	25 000
B	FS192	Dihlabeng		5 000	5 000
B	FS196	Mantsopa		7 556	7 556
Total: Thabo Mofutsanyana Municipalities			-	12 556	12 556
B	FS204	Metsimaholo		10 500	10 500
B	FS205	Mafube			-
Total: Fezile Dabi Municipalities			-	10 500	10 500
Total: Free State Municipalities			-	48 056	48 056
KWAZULU-NATAL					
B	KZN223	Mpofana		17 950	17 950
B	KZN224	iMpendle	15 558		15 558
Total: Umgungundlovu Municipalities			36 198	17 950	54 148
B	KZN238	Alfred Duma		50 740	50 740
C	DC23	uThukela District Municipality			-
Total: Uthukela Municipalities			8 858	50 740	59 598
B	KZN254	Dannhauser		11 250	11 250
C	DC25	Amajuba District Municipality	10 010		10 010
Total: Amajuba Municipalities			23 081	11 250	34 331
B	KZN275	Mtubatuba		19 791	19 791
B	KZN276	Big Five Hlabisa			-
Total: Umkhanyakude Municipalities			9 704	19 791	29 495
B	KZN284	uMlalazi		14 278	14 278
B	KZN285	Mthonjaneni			-
Total: Uthungulu Municipalities			-	14 278	14 278
B	KZN293	Ndwedwe		25 029	25 029
B	KZN294	Maphumulo		13 378	13 378
Total: iLembe Municipalities			-	38 407	38 407
					-
Total: KwaZulu-Natal Municipalities			90 263	152 416	242 679

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Cooperative Governance (Vote 3)	Municipal Disaster Recovery Grant		
	Column A		Column C
	2024/25 Main allocation	DoRAA Adjustments	2024/25 Adjusted allocation
LIMPOPO			
B LIM362 Lephalale		19 475	19 475
B LIM366 Bela-Bela		11 560	11 560
B LIM368 Modimolle-Mookgophong		28 920	28 920
Total: Waterberg Municipalities	-	59 955	59 955
B LIM471 Ephraim Mogale			-
B LIM472 Elias Motsoaledi		27 650	27 650
Total: Greater Sekhukhune Municipalities	-	27 650	27 650
Total: Limpopo Municipalities	44 745	87 605	132 350
MPUMALANGA			
B MP302 Msukaligwa		14 500	14 500
B MP303 Mkhondo	16 967		16 967
Total: Gert Sibande Municipalities	36 712	14 500	51 212
B MP312 Emalahleni		25 000	25 000
B MP314 Emakhazeni		16 000	16 000
Total: Nkangala Municipalities	-	41 000	41 000
B MP321 Thaba Chweu		21 100	21 100
B MP324 Nkomazi	51 926		51 926
Total: Ehlanzeni Municipalities	75 078	21 100	96 178
			-
Total: Mpumalanga Municipalities	111 790	76 600	188 390
National Total	741 003	683 955	1 424 958

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Water and Sanitation (Vote 41)	Regional Bulk Infrastructure Grant		
	Column A		Column C
	2024/25 Main allocation	DoRAA Adjustments	2024/25 Adjusted allocation
	R'000	R'000	R'000
WESTERN CAPE			
B WC022 Witzenberg			-
B WC023 Drakenstein	600 000	(225 000)	375 000
B WC024 Stellenbosch			-
Total: Cape Winelands Municipalities	600 000	(225 000)	375 000
Total: Western Cape Municipalities	894 000	(225 000)	669 000
National Total	3 852 383	(225 000)	3 627 383

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Transport (Vote 40)	Public Transport Network Grant		
	Column A		Column C
	2024/25 Main allocation	DoRAA Adjustments	2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A BUF Buffalo City			-
A NMA Nelson Mandela Bay	339 948	(150 000)	189 948
Total: Eastern Cape Municipalities	339 948	(150 000)	189 948
GAUTENG			
A ECU Ekurhuleni	749 530		749 530
A JHB City of Johannesburg	1 135 471	(150 000)	985 471
A TSH City of Tshwane	804 327		804 327
Total: Gauteng Municipalities	2 689 328	(150 000)	2 539 328
National Total	7 473 434	(300 000)	7 173 434

ANNEXURE 3
ALLOCATIONS-IN-KIND TO MUNICIPALITIES
(SCHEDULE 6, PART B)
(National and Municipal Financial Years)

Schedule 6B
ALLOCATIONS-IN-KIND TO MUNICIPALITIES

Department of Cooperative Governance (Vote 3)			Municipal Systems Improvement Grant		
			Column A		Column C
			2024/25	DoRAA	2024/25
			Main allocation	Adjustments	Adjusted allocation
			R'000	R'000	R'000
EASTERN CAPE					
A	BUF	Buffalo City	1 106		1 106
A	NMA	Nelson Mandela Bay	2 215	1 120	3 335
B	EC109	Kou-Kamma			-
C	DC10	Sarah Baartman District Municipality	4 860	373	5 233
Total: Sarah Baartman Municipalities			4 860	373	5 233
B	EC129	Raymond Mhlaba			-
C	DC12	Amatole District Municipality	1 175	944	2 119
Total: Amatole Municipalities			1 175	944	2 119
B	EC145	Walter Sisulu			-
C	DC14	Joe Gqabi District Municipality	1 175	609	1 784
Total: Joe Gqabi Municipalities			1 175	609	1 784
Total: Eastern Cape Municipalities			24 554	3 046	27 600
FREE STATE					
B	FS185	Nala			-
C	DC18	Lejweleputswa District Municipality	2 583	695	3 278
Total: Lejweleputswa Municipalities			2 583	695	3 278
B	FS196	Mantsopa			-
C	DC19	Thabo Mofutsanyana District Municipality	2 488	653	3 141
Total: Thabo Mofutsanyana Municipalities			2 488	653	3 141
B	FS205	Mafube			-
C	DC20	Fezile Dabi District Municipality	2 568	152	2 720
Total: Fezile Dabi Municipalities			2 568	152	2 720
Total: Free State Municipalities			12 342	1 500	13 842
KWAZULU-NATAL					
B	KZN227	Richmond			-
C	DC22	uMgungundlovu District Municipality	2 583	677	3 260
Total: Umgungundlovu Municipalities			2 583	677	3 260
B	KZN238	Alfred Duma			-
C	DC23	uThukela District Municipality	2 583	145	2 728
Total: Uthukela Municipalities			2 583	145	2 728
B	KZN276	Big Five Hlabisa			-
C	DC27	uMkhanyakude District Municipality	1 175	688	1 863
Total: Umkhanyakude Municipalities			1 175	688	1 863
B	KZN286	Nkandla			-
C	DC28	King Cetshwayo District Municipality	2 546	1 120	3 666
Total: Uthungulu Municipalities			2 546	1 120	3 666
B	KZN294	Maphumulo			-
C	DC29	iLembe District Municipality	2 877	3 360	6 237
Total: iLembe Municipalities			2 877	3 360	6 237
Total: KwaZulu-Natal Municipalities			31 346	5 990	37 336

Schedule 6B
ALLOCATIONS-IN-KIND TO MUNICIPALITIES

Department of Cooperative Governance (Vote 3)		Municipal Systems Improvement Grant		
		Column A		Column C
		2024/25	DoRAA	2024/25
		Main allocation	Adjustments	Adjusted allocation
LIMPOPO				
C	DC34 Vhembe District Municipality	2 498	340	2 838
Total: Vhembe Municipalities		2 498	340	2 838
C	DC36 Waterberg District Municipality	12 428	2 131	14 559
Total: Waterberg Municipalities		12 428	2 131	14 559
C	DC47 Sekhukhune District Municipality	1 175	1 256	2 431
Total: Greater Sekhukhune Municipalities		1 175	1 256	2 431
Total: Limpopo Municipalities		20 143	3 727	23 870
MPUMALANGA				
C	DC30 Gert Sibande District Municipality	5 286	1 277	6 563
Total: Gert Sibande Municipalities		5 286	1 277	6 563
C	DC31 Nkangala District Municipality	2 488	304	2 792
Total: Nkangala Municipalities		2 488	304	2 792
C	DC32 Ehlanzeni District Municipality	2 830	2 392	5 222
Total: Ehlanzeni Municipalities		2 830	2 392	5 222
Total: Mpumalanga Municipalities		10 604	3 973	14 577
NORTHERN CAPE				
C	DC6 Namakwa District Municipality	1 175	611	1 786
Total: Namakwa Municipalities		1 175	611	1 786
B	NC078 Siyancuma			-
C	DC7 Pixley Ka Seme District Municipality	1 591	655	2 246
Total: Pixley Ka Seme Municipalities		1 591	655	2 246
C	DC8 ZF Mgcawu District Municipality	4 860	637	5 497
Total: ZF Mgcawu Municipalities		4 860	637	5 497
C	DC9 Frances Baard District Municipality	2 403	473	2 876
Total: Frances Baard Municipalities		2 403	473	2 876
C	DC45 John Taolo Gaetsewe District Municipality	1 591	1 734	3 325
Total: John Taolo Gaetsewe Municipalities		1 591	1 734	3 325
Total: Northern Cape Municipalities		11 620	4 110	15 730
NORTH WEST				
C	DC37 Bojanala Platinum District Municipality	2 201	3 333	5 534
Total: Bojanala Platinum Municipalities		2 201	3 333	5 534
C	DC38 Ngaka Modiri Molema District Municipality	3 145	144	3 289
Total: Ngaka Modiri Molema Municipalities		3 145	144	3 289
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	4 570	1 296	5 866
Total: Dr Ruth Segomotsi Mompati Municipalities		4 570	1 296	5 866
C	DC40 Dr Kenneth Kaunda District Municipality	5 201	-	5 201
Total: Dr Kenneth Kaunda Municipalities		5 201	-	5 201
Total: North West Municipalities		15 117	4 773	19 890

Schedule 6B
ALLOCATIONS-IN-KIND TO MUNICIPALITIES

Department of Cooperative Governance (Vote 3)	Municipal Systems Improvement Grant		
	Column A		Column C
	2024/25 Main allocation	DoRAA Adjustments	2024/25 Adjusted allocation
WESTERN CAPE			
B WC015 Swartland			-
C DC1 West Coast District Municipality	2 215	1 120	3 335
Total: West Coast Municipalities	2 215	1 120	3 335
B WC048 Knysna			-
C DC4 Garden Route District Municipality	1 591	463	2 054
Total: Eden Municipalities	1 591	463	2 054
Total: Western Cape Municipalities	9 927	1 583	11 510
National Total	144 596	28 702	173 298

ANNEXURE 4

**ALLOCATIONS TO MUNICIPALITIES FOR IMMEDIATE DISASTER RESPONSE
(SCHEDULE 7, PART A AND SCHEDULE 7, PART B)**

(National and Municipal Financial Years)

Schedule 7B
ALLOCATIONS OF UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER

Cooperative Governance (Vote 3)			Municipal Disaster Response Grant		
			Column A		Column C
			2024/25	Adjustments	2024/25
			Main allocation		Adjusted allocation
			R'000	R'000	R'000
EASTERN CAPE					
A	BUF	Buffalo City		44 600	44 600
A	NMA	Nelson Mandela Bay		53 999	53 999
Total: Eastern Cape Municipalities			-	98 599	98 599
KWAZULU-NATAL					
A	ETH	eThekweni		8 015	8 015
B	KZN212	uMdoni		14 853	14 853
B	KZN213	uMzumbe		23 700	23 700
B	KZN216	Ray Nkonyeni		22 760	22 760
C	DC21	Ugu District Municipality		15 500	15 500
Total: Ugu Municipalities				76 813	76 813
B	KZN244	uMzinga		3 203	3 203
B	KZN245	uMvoti		-	-
Total: Umzinyathi Municipalities			-	3 203	3 203
B	KZN252	Newcastle		5 500	5 500
B	KZN253	eMahlangueni		-	-
Total: Amajuba Municipalities			-	5 500	5 500
Total: KwaZulu-Natal Municipalities			-	93 531	93 531
NORTHERN CAPE					
B	NC062	Nama Khoi		24 444	24 444
C	DC6	Namakwa District Municipality		8 556	8 556
Total: Namakwa Municipalities			-	33 000	33 000
Total: Northern Cape Municipalities			-	33 000	33 000
Unallocated			153 212		153 212
National Total			153 212	225 130	378 342

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