# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**Contact details:**

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

## Preparation Instructions

| | |
|---|---|
| **Municipality Name:** | EC108 Kouga |
| **CFO Name:** | Riaaz Naziem Lorgat |
| **Tel:** | 042 200 2045 |
| **Fax:** | 0 |
| **E-Mail:** | rlorgat@kouga.gov.za |
| **Budget for MTREF starting:** | 2025 |
| **Budget Year:** | 2025/26 |
| **Does this municipality have Entities?** | No |
| **If YES: Identify type of report:** | Consolidated Informati |

**LGDB Export**

**Name Votes & Sub-Votes**

### Printing Instructions

**Showing / Hiding Columns**

Hide Pre-audit columns on all

Hide Reference columns on all

**Showing / Clearing Highlights**

Clear Highlights on all sheets

### Important documents which provide essential assistance

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

| Organisational Structure Votes | Complete Votes & Sub-Votes | | Select Org. Structure |
|---|---|---|---|
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | **Vote 1** | **OFFICE OF THE MUNICIPAL MANAGER** | |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGE | 1,1 | Municipal Manager | 1.1 - Municipal Manager |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | 1,2 | Performance Management | 1.2 - Performance Management |
| Vote 4 - COMMUNITY SERVICES | 1,3 | Integrated Development | 1.3 - Integrated Development |
| Vote 5 - CIVIL AND WATER SERVICES | 1,4 | Risk and Internal Audit | 1.4 - Risk and Internal Audit |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | 1,5 | [Name of sub-vote] | |
| Vote 7 - PLANNING AND DEVELOPMENT | 1,6 | [Name of sub-vote] | |
| Vote 8 - [NAME OF VOTE 8] | 1,7 | [Name of sub-vote] | |
| Vote 9 - [NAME OF VOTE 9] | 1,8 | [Name of sub-vote] | |
| Vote 10 - [NAME OF VOTE 10] | 1,9 | [Name of sub-vote] | |
| Vote 11 - [NAME OF VOTE 11] | 1.10 | [Name of sub-vote] | |
| Vote 12 - [NAME OF VOTE 12] | **Vote 2** | **OFFICE OF THE DEPUTY MUNICIPAL MANAGER** | |
| Vote 13 - [NAME OF VOTE 13] | 2,1 | Deputy Municipal Manager | 2.1 - Deputy Municipal Manager |
| Vote 14 - [NAME OF VOTE 14] | 2,2 | Executive Council | 2.2 - Executive Council |
| Vote 15 - [NAME OF VOTE 15] | 2,3 | Administrative Office Of The Executive Mayor / Speaker | 2.3 - Administrative Office Of The Executive Mayor / Speaker |
| | 2,4 | Administration and Auxiliary Services | 2.4 - Administration and Auxiliary Services |
| | 2,5 | Communications | 2.5 - Communications |
| | 2,6 | Human Resources Management | 2.6 - Human Resources Management |
| | 2,7 | Information Communication Technology (Ict) | 2.7 - Information Communication Technology (Ict) |
| | 2,8 | Legal Services | 2.8 - Legal Services |
| | 2,9 | Strategic Projects | 2.9 - Strategic Projects |
| | 2.10 | [Name of sub-vote] | |
| | **Vote 3** | **FINANCE AND ECONOMIC DEVELOPMENT** | |
| | 3,1 | Chief Financial Officer | 3.1 - Chief Financial Officer |
| | 3,2 | Assets; Funding And Investments Management | 3.2 - Assets; Funding And Investments Management |
| | 3,3 | Budget And Treasury | 3.3 - Budget And Treasury |
| | 3,4 | Expenditure | 3.4 - Expenditure |
| | 3,5 | Revenue | 3.5 - Revenue |
| | 3,6 | Supply Chain Management | 3.6 - Supply Chain Management |
| | 3,7 | Economic Development And Tourism | 3.7 - Economic Development And Tourism |
| | 3,8 | [Name of sub-vote] | |
| | 3,9 | [Name of sub-vote] | |
| | 3.10 | [Name of sub-vote] | |
| | **Vote 4** | **COMMUNITY SERVICES** | |
| | 4,1 | Director:Community Services | 4.1 - Director:Community Services |
| | 4,2 | Disaster Management And Fire Services | 4.2 - Disaster Management And Fire Services |
| | 4,3 | Parks And Community Amenities | 4.3 - Parks And Community Amenities |
| | 4,4 | Safety And Security | 4.4 - Safety And Security |
| | 4,5 | Waste And Environmental Management | 4.5 - Waste And Environmental Management |
| | 4,6 | [Name of sub-vote] | |
| | 4,7 | [Name of sub-vote] | |
| | 4,8 | [Name of sub-vote] | |
| | 4,9 | [Name of sub-vote] | |
| | 4.10 | [Name of sub-vote] | |
| | **Vote 5** | **CIVIL AND WATER SERVICES** | |
| | 5,1 | Director:Civil and Water Services | 5.1 - Director:Civil and Water Services |
| | 5,2 | Management and Administration | 5.2 - Management and Administration |
| | 5,3 | Roads and Stormwater | 5.3 - Roads and Stormwater |
| | 5,4 | Project Management Unit (Pmu) | 5.4 - Project Management Unit (Pmu) |
| | 5,5 | Sanitation | 5.5 - Sanitation |
| | 5,6 | Sewerage | 5.6 - Sewerage |
| | 5,7 | Wastewater Treatment Works (WWTW) | 5.7 - Wastewater Treatment Works (WWTW) |
| | 5,8 | Water | 5.8 - Water |
| | 5,9 | Water Treatment Works (WTW) | 5.9 - Water Treatment Works (WTW) |
| | 5.10 | Water Services Authority (WSA) | 5.10 - Water Services Authority (WSA) |
| | **Vote 6** | **ELECTRO/MECHANICAL SERVICES** | |
| | 6,1 | Director:Electro/Mechanical Services | 6.1 - Director:Electro/Mechanical Services |
| | 6,2 | Management and Administration | 6.2 - Management and Administration |
| | 6,3 | Electrical:Kouga | 6.3 - Electrical:Kouga |
| | 6,4 | Electrical:Humansdorp | 6.4 - Electrical:Humansdorp |
| | 6,5 | Electrical:St Francis Bay / Cape St Francis / Oyster Bay | 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay |
| | 6,6 | Renewable, Control and Special Projects | 6.6 - Renewable, Control and Special Projects |
| | 6,7 | Fleet and Workshop | 6.7 - Fleet and Workshop |
| | 6,8 | Mechanical | 6.8 - Mechanical |
| | 6,9 | [Name of sub-vote] | |
| | 6.10 | [Name of sub-vote] | |
| | **Vote 7** | **PLANNING AND DEVELOPMENT** | |
| | 7,1 | Director:Planning and Development | 7.1 - Director:Planning and Development |
| | 7,2 | Building Control | 7.2 - Building Control |
| | 7,3 | Human Settlement | 7.3 - Human Settlement |
| | 7,4 | Land and Property Administration | 7.4 - Land and Property Administration |
| | 7,5 | Town and Regional Planning | 7.5 - Town and Regional Planning |
| | 7,6 | [Name of sub-vote] | |
| | 7,7 | [Name of sub-vote] | |
| | 7,8 | [Name of sub-vote] | |
| | 7,9 | [Name of sub-vote] | |
| | 7.10 | [Name of sub-vote] | |
| | **Vote 8** | **[NAME OF VOTE 8]** | |
| | 8,1 | [Name of sub-vote] | |
| | 8,2 | [Name of sub-vote] | |
| | 8,3 | [Name of sub-vote] | |
| | 8,4 | [Name of sub-vote] | |
| | 8,5 | [Name of sub-vote] | |
| | 8,6 | [Name of sub-vote] | |
| | 8,7 | [Name of sub-vote] | |
| | 8,8 | [Name of sub-vote] | |
| | 8,9 | [Name of sub-vote] | |
| | 8.10 | [Name of sub-vote] | |
| | **Vote 9** | **[NAME OF VOTE 9]** | |
| | 9,1 | [Name of sub-vote] | |
| | 9,2 | [Name of sub-vote] | |
| | 9,3 | [Name of sub-vote] | |
| | 9,4 | [Name of sub-vote] | |
| | 9,5 | [Name of sub-vote] | |
| | 9,6 | [Name of sub-vote] | |
| | 9,7 | [Name of sub-vote] | |
| | 9,8 | [Name of sub-vote] | |

| Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. Structure |
|---|---|---|
| 9,9 | [Name of sub-vote] | |
| 9.10 | [Name of sub-vote] | |
| **Vote 10** | **[NAME OF VOTE 10]** | |
| 10,1 | [Name of sub-vote] | |
| 10,2 | [Name of sub-vote] | |
| 10,3 | [Name of sub-vote] | |
| 10,4 | [Name of sub-vote] | |
| 10,5 | [Name of sub-vote] | |
| 10,6 | [Name of sub-vote] | |
| 10,7 | [Name of sub-vote] | |
| 10,8 | [Name of sub-vote] | |
| 10,9 | [Name of sub-vote] | |
| 10.10 | [Name of sub-vote] | |
| **Vote 11** | **[NAME OF VOTE 11]** | |
| 11,1 | [Name of sub-vote] | |
| 11,2 | [Name of sub-vote] | |
| 11,3 | [Name of sub-vote] | |
| 11,4 | [Name of sub-vote] | |
| 11,5 | [Name of sub-vote] | |
| 11,6 | [Name of sub-vote] | |
| 11,7 | [Name of sub-vote] | |
| 11,8 | [Name of sub-vote] | |
| 11,9 | [Name of sub-vote] | |
| 11.10 | [Name of sub-vote] | |
| **Vote 12** | **[NAME OF VOTE 12]** | |
| 12,1 | [Name of sub-vote] | |
| 12,2 | [Name of sub-vote] | |
| 12,3 | [Name of sub-vote] | |
| 12,4 | [Name of sub-vote] | |
| 12,5 | [Name of sub-vote] | |
| 12,6 | [Name of sub-vote] | |
| 12,7 | [Name of sub-vote] | |
| 12,8 | [Name of sub-vote] | |
| 12,9 | [Name of sub-vote] | |
| 12.10 | [Name of sub-vote] | |
| **Vote 13** | **[NAME OF VOTE 13]** | |
| 13,1 | [Name of sub-vote] | |
| 13,2 | [Name of sub-vote] | |
| 13,3 | [Name of sub-vote] | |
| 13,4 | [Name of sub-vote] | |
| 13,5 | [Name of sub-vote] | |
| 13,6 | [Name of sub-vote] | |
| 13,7 | [Name of sub-vote] | |
| 13,8 | [Name of sub-vote] | |
| 13,9 | [Name of sub-vote] | |
| 13.10 | [Name of sub-vote] | |
| **Vote 14** | **[NAME OF VOTE 14]** | |
| 14,1 | [Name of sub-vote] | |
| 14,2 | [Name of sub-vote] | |
| 14,3 | [Name of sub-vote] | |
| 14,4 | [Name of sub-vote] | |
| 14,5 | [Name of sub-vote] | |
| 14,6 | [Name of sub-vote] | |
| 14,7 | [Name of sub-vote] | |
| 14,8 | [Name of sub-vote] | |
| 14,9 | [Name of sub-vote] | |
| 14.10 | [Name of sub-vote] | |
| **Vote 15** | **[NAME OF VOTE 15]** | |
| 15,1 | [Name of sub-vote] | |
| 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 |

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

### D. MANAGEMENT LEADERSHIP

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

| | | | |
|---|---|---|---|
| Fax number | 0 | Fax number | 0 |
| E-mail address | iswapi@kouga.gov.za | E-mail address | nmbangi@kouga.gov.za |

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

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

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

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

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

## EC108 Kouga - Table A1 Budget Summary

| Description | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Financial Performance** | | | | | | | | | | |
| Property rates | 224 326 | 259 514 | 280 203 | 297 076 | 298 309 | 298 309 | 216 724 | 319 920 | 339 115 | 359 462 |
| Service charges | 470 854 | 547 619 | 607 369 | 599 522 | 701 777 | 701 777 | 436 350 | 774 552 | 820 395 | 873 147 |
| Investment revenue | 3 225 | 6 824 | 12 962 | 13 998 | 15 498 | 15 498 | 9 137 | 16 273 | 17 086 | 17 941 |
| Transfer and subsidies - Operational | 153 901 | 177 339 | 198 630 | 202 153 | 210 105 | 210 105 | 151 936 | 214 394 | 224 359 | 222 295 |
| Other own revenue | 98 954 | 162 705 | 110 770 | 279 872 | 135 214 | 135 214 | 53 509 | 143 177 | 150 788 | 158 964 |
| **Total Revenue (excluding capital transfers and** | 951 260 | 1 154 001 | 1 209 934 | 1 392 621 | 1 360 902 | 1 360 902 | 867 655 | 1 468 315 | 1 551 743 | 1 631 809 |
| Employee costs | 343 042 | 364 306 | 398 878 | 471 743 | 482 971 | 482 971 | 278 954 | 524 567 | 552 513 | 580 264 |
| Remuneration of councillors | 13 395 | 13 700 | 14 976 | 15 594 | 15 594 | 15 594 | 10 553 | 15 988 | 16 387 | 16 797 |
| Depreciation and amortisation | 98 211 | 124 718 | 102 539 | 117 798 | 117 798 | 117 798 | 78 532 | 142 422 | 146 083 | 141 974 |
| Interest | 4 587 | 8 059 | 10 038 | 17 404 | 13 002 | 13 002 | 4 915 | 20 106 | 25 695 | 21 945 |
| Inventory consumed and bulk purchases | 388 268 | 382 970 | 454 301 | 495 318 | 518 044 | 518 044 | 363 506 | 580 432 | 611 702 | 646 733 |
| Transfers and subsidies | 458 | 709 | 920 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |
| Other expenditure | 234 522 | 342 111 | 327 630 | 387 217 | 313 184 | 313 184 | 130 383 | 320 551 | 315 894 | 319 817 |
| **Total Expenditure** | 1 082 483 | 1 236 572 | 1 309 281 | 1 505 474 | 1 460 993 | 1 460 993 | 866 846 | 1 605 015 | 1 669 224 | 1 728 480 |
| **Surplus/(Deficit)** | (131 223) | (82 571) | (99 347) | (112 853) | (100 091) | (100 091) | 809 | (136 700) | (117 481) | (96 671) |
| Transfers and subsidies - capital (monetary allocations) | 74 143 | 102 222 | 85 140 | 133 816 | 168 808 | 168 808 | 47 829 | 127 188 | 57 374 | 1 600 |
| Transfers and subsidies - capital (in-kind) | – | – | 18 000 | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | (57 080) | 19 651 | 3 792 | 20 963 | 68 717 | 68 717 | 48 638 | (9 512) | (60 107) | (95 071) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | (57 080) | 19 651 | 3 792 | 20 963 | 68 717 | 68 717 | 48 638 | (9 512) | (60 107) | (95 071) |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| **Capital expenditure** | 131 505 | 21 480 | 92 915 | 150 362 | 273 573 | 273 573 | 101 253 | 260 204 | 65 670 | 14 947 |
| Transfers recognised - capital | 25 319 | (6 807) | 3 157 | 116 362 | 149 471 | 149 471 | 42 165 | 110 598 | 49 890 | 1 391 |
| Borrowing | – | 8 786 | – | 34 000 | 94 484 | 94 484 | 51 006 | 130 435 | – | – |
| Internally generated funds | 105 860 | 19 348 | 89 757 | – | 29 618 | 29 618 | 8 081 | 19 172 | 15 780 | 13 556 |
| **Total sources of capital funds** | 131 179 | 21 327 | 92 915 | 150 362 | 273 573 | 273 573 | 101 253 | 260 204 | 65 670 | 14 947 |
| **Financial position** | | | | | | | | | | |
| Total current assets | 255 718 | 227 846 | 266 448 | 213 837 | 291 083 | 291 083 | 375 339 | 268 084 | 284 141 | 305 350 |
| Total non current assets | 2 317 884 | 2 263 385 | 2 264 305 | 2 369 948 | 2 468 603 | 2 468 603 | 2 287 594 | 2 595 707 | 2 515 294 | 2 388 267 |
| Total current liabilities | 258 284 | 262 588 | 293 952 | 225 392 | 281 961 | 281 961 | 333 008 | 285 984 | 295 469 | 283 937 |
| Total non current liabilities | 233 861 | 156 809 | 243 291 | 270 953 | 366 975 | 366 975 | 291 521 | 465 849 | 452 116 | 452 902 |
| Community wealth/Equity | 2 081 457 | 2 038 240 | 2 042 032 | 2 087 440 | 2 110 750 | 2 110 750 | 2 086 354 | 2 111 957 | 2 051 850 | 1 956 779 |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | 1 887 506 | 1 699 665 | 2 048 686 | 138 815 | 163 238 | 163 238 | – | 159 026 | 113 671 | 74 157 |
| Net cash from (used) investing | (52 882) | 17 505 | (3 372) | (116 362) | (222 567) | (222 567) | – | (260 204) | (65 670) | (14 947) |
| Net cash from (used) financing | 2 899 | 5 387 | 2 600 | (22 478) | 84 736 | 84 736 | – | 76 010 | (31 944) | (31 944) |
| **Cash/cash equivalents at the year end** | 1 890 917 | 1 750 408 | 2 152 849 | 43 641 | 169 065 | 169 065 | – | 145 295 | 161 352 | 188 618 |
| **Cash backing/surplus reconciliation** | | | | | | | | | | |
| Cash and investments available | 27 851 | 104 935 | 143 659 | 43 640 | 169 065 | 169 065 | 144 291 | 145 295 | 161 352 | 188 618 |
| Application of cash and investments | 79 529 | 147 439 | 108 339 | 21 278 | 163 457 | 163 457 | 155 839 | 137 541 | 147 025 | 156 069 |
| **Balance - surplus (shortfall)** | (51 679) | (42 504) | 35 320 | 22 362 | 5 608 | 5 608 | (11 548) | 7 755 | 14 327 | 32 549 |
| **Asset management** | | | | | | | | | | |
| Asset register summary (WDV) | 2 317 884 | 2 263 385 | 2 264 305 | 2 369 948 | 2 468 603 | 2 468 603 | | 2 595 707 | 2 515 294 | 2 388 267 |
| Depreciation | 98 211 | 124 718 | 102 539 | 117 798 | 117 798 | 117 798 | | 142 422 | 146 083 | 141 974 |
| Renewal and Upgrading of Existing Assets | (27 009) | 5 502 | 63 978 | 97 563 | 151 199 | 151 199 | | 82 814 | 30 891 | 10 036 |
| Repairs and Maintenance | 46 751 | 47 672 | 54 369 | 228 381 | 242 361 | 242 361 | | 231 950 | 241 047 | 250 078 |
| **Free services** | | | | | | | | | | |
| Cost of Free Basic Services provided | 54 430 | 28 956 | (4 161) | 66 720 | 61 419 | 61 419 | | 65 676 | 70 070 | 74 778 |
| Revenue cost of free services provided | 20 695 | 7 953 | (7 850) | 7 249 | 353 | 353 | | 4 207 | 4 459 | 4 727 |
| **Households below minimum service level** | | | | | | | | | | |
| Water: | – | – | – | – | – | – | | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | | – | – | – |
| Energy: | – | – | – | – | – | – | | – | – | – |
| Refuse: | – | – | – | – | – | – | | – | – | – |

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

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **333 908** | **541 615** | **489 309** | **590 750** | **499 299** | **499 299** | **530 834** | **560 055** | **579 076** |
| Executive and council | | 540 | 2 464 | 46 | 142 | 142 | 142 | 142 | 142 | 142 |
| Finance and administration | | 333 368 | 539 150 | 489 263 | 590 608 | 499 157 | 499 157 | 530 692 | 559 914 | 578 935 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **28 684** | **22 893** | **51 001** | **87 286** | **122 430** | **122 430** | **95 151** | **21 075** | **21 971** |
| Community and social services | | 2 469 | 2 427 | 2 415 | 2 460 | 3 365 | 3 365 | 3 385 | 3 406 | 3 429 |
| Sport and recreation | | 7 082 | 8 640 | 7 682 | 11 504 | 11 504 | 11 504 | 12 255 | 13 056 | 13 910 |
| Public safety | | 1 654 | 2 748 | 1 792 | 1 857 | 1 857 | 1 857 | 1 870 | 1 883 | 1 898 |
| Housing | | 14 499 | 5 849 | 35 790 | 68 969 | 103 208 | 103 208 | 75 030 | – | – |
| Health | | 2 979 | 3 230 | 3 322 | 2 496 | 2 496 | 2 496 | 2 612 | 2 730 | 2 734 |
| ***Economic and environmental services*** | | **17 119** | **30 911** | **48 168** | **56 136** | **48 986** | **48 986** | **40 370** | **40 872** | **40 769** |
| Planning and development | | 8 376 | 6 504 | 8 375 | 10 252 | 10 252 | 10 252 | 10 839 | 11 529 | 10 033 |
| Road transport | | 7 341 | 7 002 | 16 518 | 19 972 | 19 980 | 19 980 | 9 599 | 8 104 | 8 104 |
| Environmental protection | | 1 402 | 17 404 | 23 276 | 25 912 | 18 755 | 18 755 | 19 932 | 21 239 | 22 633 |
| ***Trading services*** | | **678 958** | **660 805** | **724 595** | **792 266** | **858 995** | **858 995** | **929 147** | **987 114** | **991 592** |
| Energy sources | | 362 740 | 313 432 | 398 034 | 409 585 | 444 755 | 444 755 | 502 913 | 529 836 | 554 623 |
| Water management | | 128 070 | 195 564 | 156 102 | 177 913 | 202 542 | 202 542 | 200 952 | 216 335 | 221 641 |
| Waste water management | | 109 426 | 99 252 | 106 410 | 123 062 | 133 183 | 133 183 | 141 663 | 151 852 | 120 408 |
| Waste management | | 78 722 | 52 557 | 64 049 | 81 707 | 78 516 | 78 516 | 83 619 | 89 091 | 94 921 |
| ***Other*** | 4 | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | 2 | **1 058 669** | **1 256 224** | **1 313 073** | **1 526 437** | **1 529 710** | **1 529 710** | **1 595 503** | **1 609 117** | **1 633 409** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **88 487** | **352 978** | **328 779** | **362 481** | **366 409** | **366 409** | **419 039** | **428 355** | **440 692** |
| Executive and council | | 49 469 | 54 956 | 57 143 | 61 996 | 61 189 | 61 189 | 66 561 | 68 597 | 71 078 |
| Finance and administration | | 38 998 | 297 949 | 271 580 | 299 963 | 304 803 | 304 803 | 349 260 | 356 543 | 366 246 |
| Internal audit | | 20 | 73 | 57 | 523 | 418 | 418 | 3 218 | 3 215 | 3 369 |
| ***Community and public safety*** | | **96 183** | **98 183** | **104 281** | **140 104** | **138 395** | **138 395** | **141 482** | **145 388** | **149 720** |
| Community and social services | | 9 661 | 8 230 | 9 188 | 13 952 | 13 796 | 13 796 | 12 289 | 12 829 | 13 045 |
| Sport and recreation | | 50 299 | 50 682 | 52 608 | 75 205 | 72 073 | 72 073 | 73 671 | 74 141 | 76 283 |
| Public safety | | 25 178 | 26 680 | 28 701 | 33 254 | 33 342 | 33 342 | 35 167 | 37 213 | 39 026 |
| Housing | | 5 149 | 5 444 | 5 817 | 9 703 | 11 320 | 11 320 | 11 626 | 12 083 | 11 799 |
| Health | | 5 896 | 7 146 | 7 968 | 7 991 | 7 863 | 7 863 | 8 729 | 9 122 | 9 567 |
| ***Economic and environmental services*** | | **121 347** | **122 555** | **126 118** | **288 532** | **198 550** | **198 550** | **189 410** | **202 195** | **201 258** |
| Planning and development | | 36 832 | 24 223 | 27 163 | 32 149 | 38 060 | 38 060 | 39 914 | 42 553 | 44 436 |
| Road transport | | 81 947 | 86 899 | 86 718 | 246 274 | 151 612 | 151 612 | 141 166 | 151 666 | 149 202 |
| Environmental protection | | 2 568 | 11 434 | 12 237 | 10 109 | 8 878 | 8 878 | 8 331 | 7 977 | 7 619 |
| ***Trading services*** | | **806 009** | **656 621** | **743 328** | **714 357** | **757 639** | **757 639** | **855 084** | **893 286** | **936 810** |
| Energy sources | | 370 480 | 333 372 | 426 149 | 453 172 | 494 191 | 494 191 | 552 947 | 579 414 | 614 630 |
| Water management | | 197 030 | 154 971 | 161 924 | 108 542 | 109 037 | 109 037 | 121 164 | 127 044 | 127 980 |
| Waste water management | | 110 955 | 92 623 | 103 926 | 88 779 | 90 277 | 90 277 | 109 169 | 112 439 | 117 431 |
| Waste management | | 127 544 | 75 655 | 51 329 | 63 864 | 64 133 | 64 133 | 71 803 | 74 389 | 76 770 |
| ***Other*** | 4 | **3 725** | **6 236** | **6 775** | – | – | – | – | – | – |
| **Total Expenditure - Functional** | 3 | **1 115 749** | **1 236 572** | **1 309 281** | **1 505 474** | **1 460 993** | **1 460 993** | **1 605 015** | **1 669 224** | **1 728 480** |
| **Surplus/(Deficit) for the year** | | **(57 080)** | **19 651** | **3 792** | **20 963** | **68 717** | **68 717** | **(9 512)** | **(60 107)** | **(95 071)** |

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

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **333 908** | **541 615** | **489 309** | **590 750** | **499 299** | **499 299** | **530 834** | **560 055** | **579 076** |
| Executive and council | | 540 | 2 464 | 46 | 142 | 142 | 142 | 142 | 142 | 142 |
| *Mayor and Council* | | 354 | 2 368 | 10 | – | – | – | – | – | – |
| *Municipal Manager, Town Secretary and Chief Executive* | | 186 | 97 | 36 | 142 | 142 | 142 | 142 | 142 | 142 |
| Finance and administration | | 333 368 | 539 150 | 489 263 | 590 608 | 499 157 | 499 157 | 530 692 | 559 914 | 578 935 |
| *Administrative and Corporate Support* | | – | 10 433 | 36 | 473 | 473 | 473 | 473 | 473 | 473 |
| *Asset Management* | | 1 721 | 1 034 | 4 965 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| *Finance* | | 323 261 | 425 713 | 439 795 | 445 890 | 453 924 | 453 924 | 483 555 | 510 745 | 527 642 |
| *Fleet Management* | | – | 1 | – | 2 | 2 | 2 | 2 | 2 | 2 |
| *Human Resources* | | 654 | 686 | 454 | 500 | 500 | 500 | 500 | 500 | 500 |
| *Information Technology* | | – | – | – | – | – | – | – | – | – |
| *Legal Services* | | – | – | – | – | – | – | – | – | – |
| *Marketing, Customer Relations, Publicity and Media Co-ordination* | | – | – | – | – | – | – | – | – | – |
| *Property Services* | | 1 720 | 0 | 4 289 | – | – | – | – | – | – |
| *Risk Management* | | – | – | – | – | – | – | – | – | – |
| *Security Services* | | 5 881 | 101 284 | 39 723 | 142 743 | 43 258 | 43 258 | 45 162 | 47 194 | 49 318 |
| *Supply Chain Management* | | 131 | – | – | – | – | – | – | – | – |
| *Valuation Service* | | – | – | – | – | – | – | – | – | – |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| *Governance Function* | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **28 684** | **22 893** | **51 001** | **87 286** | **122 430** | **122 430** | **95 151** | **21 075** | **21 971** |
| Community and social services | | **2 469** | **2 427** | **2 415** | **2 460** | **3 365** | **3 365** | **3 385** | **3 406** | **3 429** |
| *Aged Care* | | – | – | – | – | – | – | – | – | – |
| *Agricultural* | | – | – | – | – | – | – | – | – | – |
| *Animal Care and Diseases* | | – | – | – | – | – | – | – | – | – |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 417 | 372 | 361 | 409 | 409 | 409 | 429 | 451 | 473 |
| *Child Care Facilities* | | – | – | – | – | – | – | – | – | – |
| *Community Halls and Facilities* | | – | – | – | – | – | – | – | – | – |
| *Consumer Protection* | | – | – | – | – | – | – | – | – | – |
| *Cultural Matters* | | – | – | – | – | – | – | – | – | – |
| *Disaster Management* | | – | – | – | – | – | – | – | – | – |
| *Education* | | – | – | – | – | – | – | – | – | – |
| *Indigenous and Customary Law* | | – | – | – | – | – | – | – | – | – |
| *Industrial Promotion* | | – | – | – | – | – | – | – | – | – |
| *Language Policy* | | – | – | – | – | – | – | – | – | – |
| *Libraries and Archives* | | 2 052 | 2 055 | 2 055 | 2 051 | 2 956 | 2 956 | 2 956 | 2 956 | 2 956 |
| *Literacy Programmes* | | – | – | – | – | – | – | – | – | – |
| *Media Services* | | – | – | – | – | – | – | – | – | – |
| *Museums and Art Galleries* | | – | – | – | – | – | – | – | – | – |
| *Population Development* | | – | – | – | – | – | – | – | – | – |
| *Provincial Cultural Matters* | | – | – | – | – | – | – | – | – | – |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Theatres* | | – | – | – | – | – | – | – | – | – |
| *Zoo's* | | – | – | – | – | – | – | – | – | – |
| Sport and recreation | | **7 082** | **8 640** | **7 682** | **11 504** | **11 504** | **11 504** | **12 255** | **13 056** | **13 910** |
| *Beaches and Jetties* | | 4 800 | 6 570 | 5 258 | 8 791 | 8 791 | 8 791 | 9 406 | 10 064 | 10 769 |
| *Casinos, Racing, Gambling, Wagering* | | – | – | – | – | – | – | – | – | – |
| *Community Parks (including Nurseries)* | | – | 15 | (56) | – | – | – | – | – | – |
| *Recreational Facilities* | | 2 282 | 2 039 | 2 480 | 2 713 | 2 713 | 2 713 | 2 849 | 2 992 | 3 141 |
| *Sports Grounds and Stadiums* | | – | 15 | – | – | – | – | – | – | – |
| Public safety | | **1 654** | **2 748** | **1 792** | **1 857** | **1 857** | **1 857** | **1 870** | **1 883** | **1 898** |
| *Civil Defence* | | – | – | – | – | – | – | – | – | – |
| *Cleansing* | | – | – | – | – | – | – | – | – | – |
| *Control of Public Nuisances* | | – | – | – | – | – | – | – | – | – |
| *Fencing and Fences* | | – | – | – | – | – | – | – | – | – |
| *Fire Fighting and Protection* | | 1 654 | 2 748 | 1 792 | 1 857 | 1 857 | 1 857 | 1 870 | 1 883 | 1 898 |
| *Licensing and Control of Animals* | | – | – | – | – | – | – | – | – | – |
| *Police Forces, Traffic and Street Parking Control* | | – | – | – | – | – | – | – | – | – |
| *Pounds* | | – | – | – | – | – | – | – | – | – |
| Housing | | **14 499** | **5 849** | **35 790** | **68 969** | **103 208** | **103 208** | **75 030** | **–** | **–** |
| *Housing* | | 14 499 | 5 849 | 35 790 | 68 969 | 103 208 | 103 208 | 75 030 | – | – |
| *Informal Settlements* | | – | – | – | – | – | – | – | – | – |
| Health | | **2 979** | **3 230** | **3 322** | **2 496** | **2 496** | **2 496** | **2 612** | **2 730** | **2 734** |
| *Ambulance* | | – | – | – | – | – | – | – | – | – |
| *Health Services* | | 2 979 | 3 230 | 3 322 | 2 496 | 2 496 | 2 496 | 2 612 | 2 730 | 2 734 |
| *Laboratory Services* | | – | – | – | – | – | – | – | – | – |
| *Food Control* | | – | – | – | – | – | – | – | – | – |
| *Health Surveillance and Prevention of Communicable Diseases* | | – | – | – | – | – | – | – | – | – |
| *Vector Control* | | – | – | – | – | – | – | – | – | – |
| *Chemical Safety* | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **17 119** | **30 911** | **48 168** | **56 136** | **48 986** | **48 986** | **40 370** | **40 872** | **40 769** |
| Planning and development | | **8 376** | **6 504** | **8 375** | **10 252** | **10 252** | **10 252** | **10 839** | **11 529** | **10 033** |
| *Billboards* | | – | – | – | – | – | – | – | – | – |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | – | – | – | – | – | – | – | – | – |
| *Central City Improvement District* | | – | – | – | – | – | – | – | – | – |
| *Development Facilitation* | | – | – | – | – | – | – | – | – | – |
| *Economic Development/Planning* | | – | – | – | – | 0 | 0 | – | – | – |
| *Regional Planning and Development* | | – | – | – | – | – | – | – | – | – |
| *Town Planning, Building Regulations and Enforcement, and City* | | 6 706 | 4 710 | 6 631 | 8 424 | 8 424 | 8 424 | 8 929 | 9 465 | 10 033 |
| *Project Management Unit* | | 1 671 | 1 795 | 1 743 | 1 828 | 1 828 | 1 828 | 1 910 | 2 064 | – |
| *Provincial Planning* | | – | – | – | – | – | – | – | – | – |
| *Support to Local Municipalities* | | – | – | – | – | – | – | – | – | – |
| Road transport | | **7 341** | **7 002** | **16 518** | **19 972** | **19 980** | **19 980** | **9 599** | **8 104** | **8 104** |
| *Public Transport* | | – | – | – | – | – | – | – | – | – |
| *Road and Traffic Regulation* | | 5 898 | 5 798 | 6 485 | 8 104 | 8 104 | 8 104 | 8 104 | 8 104 | 8 104 |
| *Roads* | | 1 443 | 1 204 | 10 032 | 11 868 | 11 876 | 11 876 | 1 495 | – | – |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Taxi Ranks* | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | **1 402** | **17 404** | **23 276** | **25 912** | **18 755** | **18 755** | **19 932** | **21 239** | **22 633** |
| *Biodiversity and Landscape* | | – | – | – | – | – | – | – | – | – |
| *Coastal Protection* | | – | – | – | – | – | – | – | – | – |
| *Indigenous Forests* | | – | – | – | – | – | – | – | – | – |
| *Nature Conservation* | | 1 402 | – | 1 546 | 2 237 | 2 237 | 2 237 | 2 394 | 2 561 | 2 741 |
| *Pollution Control* | | – | 17 404 | 21 730 | 23 675 | 16 518 | 16 518 | 17 538 | 18 678 | 19 892 |
| *Soil Conservation* | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **678 958** | **660 805** | **724 595** | **792 266** | **858 995** | **858 995** | **929 147** | **987 114** | **991 592** |
| Energy sources | | **362 740** | **313 432** | **398 034** | **409 585** | **444 755** | **444 755** | **502 913** | **529 836** | **554 623** |
| *Electricity* | | 362 740 | 313 432 | 398 034 | 409 585 | 444 755 | 444 755 | 502 913 | 529 836 | 554 623 |
| *Street Lighting and Signal Systems* | | – | – | – | – | – | – | – | – | – |
| *Nonelectric Energy* | | – | – | – | – | – | – | – | – | – |
| Water management | | **128 070** | **195 564** | **156 102** | **177 913** | **202 542** | **202 542** | **200 952** | **216 335** | **221 641** |
| *Water Treatment* | | – | – | – | – | – | – | – | – | – |
| *Water Distribution* | | 128 070 | 195 564 | 156 102 | 177 913 | 202 542 | 202 542 | 200 952 | 216 335 | 221 641 |
| *Water Storage* | | – | – | – | – | – | – | – | – | – |
| Waste water management | | **109 426** | **99 252** | **106 410** | **123 062** | **133 183** | **133 183** | **141 663** | **151 852** | **120 408** |
| *Public Toilets* | | – | – | – | – | – | – | – | – | – |
| *Sewerage* | | 109 426 | 99 252 | 106 410 | 123 062 | 133 183 | 133 183 | 141 663 | 151 852 | 120 408 |
| *Storm Water Management* | | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment* | | – | – | – | – | – | – | – | – | – |
| Waste management | | **78 722** | **52 557** | **64 049** | **81 707** | **78 516** | **78 516** | **83 619** | **89 091** | **94 921** |
| *Recycling* | | – | – | – | – | – | – | – | – | – |
| *Solid Waste Disposal (Landfill Sites)* | | 77 969 | 52 557 | 64 049 | 81 707 | 78 516 | 78 516 | 83 619 | 89 091 | 94 921 |
| *Solid Waste Removal* | | 753 | – | – | – | – | – | – | – | – |
| *Street Cleaning* | | – | – | – | – | – | – | – | – | – |
| ***Other*** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Air Transport | | – | – | – | – | – | – | – | – | – |
| Forestry | | – | – | – | – | – | – | – | – | – |
| Licensing and Regulation | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Tourism | | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | 2 | **1 058 669** | **1 256 224** | **1 313 073** | **1 526 437** | **1 529 710** | **1 529 710** | **1 595 503** | **1 609 117** | **1 633 409** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **88 487** | **352 978** | **328 779** | **362 481** | **366 409** | **366 409** | **419 039** | **428 355** | **440 692** |
| Executive and council | | 49 469 | 54 956 | 57 143 | 61 996 | 61 189 | 61 189 | 66 561 | 68 597 | 71 078 |
| *Mayor and Council* | | 25 729 | 30 038 | 27 258 | 27 833 | 26 572 | 26 572 | 37 505 | 38 448 | 39 625 |
| *Municipal Manager, Town Secretary and Chief Executive* | | 23 740 | 24 918 | 29 885 | 34 163 | 34 617 | 34 617 | 29 056 | 30 150 | 31 453 |
| Finance and administration | | 38 998 | 297 949 | 271 580 | 299 963 | 304 803 | 304 803 | 349 260 | 356 543 | 366 246 |
| *Administrative and Corporate Support* | | 36 464 | 47 182 | 43 536 | 50 790 | 48 843 | 48 843 | 61 315 | 64 264 | 65 741 |
| *Asset Management* | | 8 629 | 6 225 | 7 782 | 12 217 | 11 421 | 11 421 | 12 011 | 12 464 | 12 893 |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Finance* | | (81 725) | 154 596 | 108 177 | 117 757 | 113 234 | 113 234 | 115 302 | 118 035 | 120 571 |
| *Fleet Management* | | 45 | 11 579 | 16 488 | 11 437 | 12 094 | 12 094 | 25 634 | 26 666 | 27 613 |
| *Human Resources* | | 24 868 | 15 253 | 21 163 | 26 277 | 24 002 | 24 002 | 26 063 | 26 906 | 27 801 |
| *Information Technology* | | 11 574 | 12 341 | 18 057 | 20 983 | 23 796 | 23 796 | 27 632 | 27 967 | 28 317 |
| *Legal Services* | | – | 3 580 | 4 450 | 2 028 | 2 027 | 2 027 | 10 233 | 6 429 | 6 634 |
| *Marketing, Customer Relations, Publicity and Media Co-ordination* | | – | 1 298 | 1 015 | 3 950 | 3 548 | 3 548 | 3 864 | 3 984 | 4 110 |
| *Property Services* | | – | – | – | – | – | – | – | – | – |
| *Risk Management* | | 562 | 226 | 198 | – | – | – | – | – | – |
| *Security Services* | | 32 776 | 37 926 | 42 296 | 42 630 | 53 658 | 53 658 | 56 079 | 58 224 | 60 396 |
| *Supply Chain Management* | | 5 805 | 7 744 | 8 417 | 11 894 | 12 179 | 12 179 | 11 128 | 11 605 | 12 170 |
| *Valuation Service* | | – | – | – | – | – | – | – | – | – |
| Internal audit | | 20 | 73 | 57 | 523 | 418 | 418 | 3 218 | 3 215 | 3 369 |
| *Governance Function* | | 20 | 73 | 57 | 523 | 418 | 418 | 3 218 | 3 215 | 3 369 |
| ***Community and public safety*** | | **96 183** | **98 183** | **104 281** | **140 104** | **138 395** | **138 395** | **141 482** | **145 388** | **149 720** |
| Community and social services | | **9 661** | **8 230** | **9 188** | **13 952** | **13 796** | **13 796** | **12 289** | **12 829** | **13 045** |
| *Aged Care* | | – | – | – | – | – | – | – | – | – |
| *Agricultural* | | – | – | – | – | – | – | – | – | – |
| *Animal Care and Diseases* | | – | – | – | – | – | – | – | – | – |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 887 | 695 | 953 | 3 638 | 3 638 | 3 638 | 935 | 938 | 592 |
| *Child Care Facilities* | | – | – | – | – | – | – | – | – | – |
| *Community Halls and Facilities* | | 127 | 3 | 4 | – | – | – | – | – | – |
| *Consumer Protection* | | – | – | – | – | – | – | – | – | – |
| *Cultural Matters* | | – | – | – | – | – | – | – | – | – |
| *Disaster Management* | | 396 | 338 | 688 | 1 840 | 1 751 | 1 751 | 2 669 | 2 780 | 2 898 |
| *Education* | | – | – | – | – | – | – | – | – | – |
| *Indigenous and Customary Law* | | – | – | – | – | – | – | – | – | – |
| *Industrial Promotion* | | – | – | – | – | – | – | – | – | – |
| *Language Policy* | | – | – | – | – | – | – | – | – | – |
| *Libraries and Archives* | | 6 888 | 7 187 | 7 543 | 8 474 | 8 407 | 8 407 | 8 527 | 8 945 | 9 381 |
| *Literacy Programmes* | | – | – | – | – | – | – | – | – | – |
| *Media Services* | | 1 364 | 7 | – | – | – | – | 157 | 166 | 174 |
| *Museums and Art Galleries* | | – | – | – | – | – | – | – | – | – |
| *Population Development* | | – | – | – | – | – | – | – | – | – |
| *Provincial Cultural Matters* | | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – |
| *Zoo's* | | – | – | – | – | – | – | – | – | – |
| Sport and recreation | | **50 299** | **50 682** | **52 608** | **75 205** | **72 073** | **72 073** | **73 671** | **74 141** | **76 283** |
| *Beaches and Jetties* | | 12 727 | 10 965 | 12 109 | 23 557 | 20 919 | 20 919 | 15 318 | 15 615 | 15 756 |
| *Casinos, Racing, Gambling, Wagering* | | – | – | – | – | – | – | – | – | – |
| *Community Parks (including Nurseries)* | | 28 367 | 29 942 | 30 401 | 38 172 | 37 562 | 37 562 | 36 117 | 37 906 | 39 596 |
| *Recreational Facilities* | | 2 726 | 3 623 | 3 665 | 5 558 | 5 578 | 5 578 | 2 787 | 2 811 | 2 827 |
| *Sports Grounds and Stadiums* | | 6 479 | 6 152 | 6 433 | 7 918 | 8 015 | 8 015 | 19 449 | 17 809 | 18 104 |
| Public safety | | **25 178** | **26 680** | **28 701** | **33 254** | **33 342** | **33 342** | **35 167** | **37 213** | **39 026** |
| *Civil Defence* | | – | – | – | – | – | – | – | – | – |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Cleansing* | | – | – | – | – | – | – | – | – | – |
| *Control of Public Nuisances* | | – | – | – | – | – | – | – | – | – |
| *Fencing and Fences* | | – | – | – | – | – | – | – | – | – |
| *Fire Fighting and Protection* | | 25 178 | 26 680 | 28 701 | 33 254 | 33 342 | 33 342 | 35 167 | 37 213 | 39 026 |
| *Licensing and Control of Animals* | | – | – | – | – | – | – | – | – | – |
| *Police Forces, Traffic and Street Parking Control* | | – | – | – | – | – | – | – | – | – |
| *Pounds* | | – | – | – | – | – | – | – | – | – |
| Housing | | **5 149** | **5 444** | **5 817** | **9 703** | **11 320** | **11 320** | **11 626** | **12 083** | **11 799** |
| *Housing* | | 5 149 | 5 444 | 5 817 | 9 703 | 11 320 | 11 320 | 11 626 | 12 083 | 11 799 |
| *Informal Settlements* | | – | – | – | – | – | – | – | – | – |
| Health | | **5 896** | **7 146** | **7 968** | **7 991** | **7 863** | **7 863** | **8 729** | **9 122** | **9 567** |
| *Ambulance* | | – | – | – | – | – | – | – | – | – |
| *Health Services* | | 5 896 | 7 146 | 7 968 | 7 991 | 7 863 | 7 863 | 8 729 | 9 122 | 9 567 |
| *Laboratory Services* | | – | – | – | – | – | – | – | – | – |
| *Food Control* | | – | – | – | – | – | – | – | – | – |
| *Health Surveillance and Prevention of Communicable Diseases* | | – | – | – | – | – | – | – | – | – |
| *Vector Control* | | – | – | – | – | – | – | – | – | – |
| *Chemical Safety* | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **121 347** | **122 555** | **126 118** | **288 532** | **198 550** | **198 550** | **189 410** | **202 195** | **201 258** |
| Planning and development | | **36 832** | **24 223** | **27 163** | **32 149** | **38 060** | **38 060** | **39 914** | **42 553** | **44 436** |
| *Billboards* | | – | – | – | – | – | – | – | – | – |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | 1 878 | 1 051 | 1 893 | 2 603 | 2 591 | 2 591 | 2 192 | 2 305 | 2 422 |
| *Central City Improvement District* | | – | – | – | – | – | – | – | – | – |
| *Development Facilitation* | | – | – | – | – | – | – | – | – | – |
| *Economic Development/Planning* | | 3 524 | 2 836 | 4 670 | 2 549 | 3 921 | 3 921 | 7 709 | 7 953 | 8 284 |
| *Regional Planning and Development* | | – | – | – | – | – | – | – | – | – |
| *Town Planning, Building Regulations and Enforcement, and City* | | 29 695 | 18 461 | 18 614 | 22 730 | 24 102 | 24 102 | 24 233 | 25 620 | 26 962 |
| *Project Management Unit* | | 1 735 | 1 875 | 1 987 | 4 267 | 7 446 | 7 446 | 5 779 | 6 675 | 6 769 |
| *Provincial Planning* | | – | – | – | – | – | – | – | – | – |
| *Support to Local Municipalities* | | – | – | – | – | – | – | – | – | – |
| Road transport | | **81 947** | **86 899** | **86 718** | **246 274** | **151 612** | **151 612** | **141 166** | **151 666** | **149 202** |
| *Public Transport* | | – | – | – | – | – | – | – | – | – |
| *Road and Traffic Regulation* | | 10 604 | 11 836 | 11 716 | 136 702 | 34 386 | 34 386 | 39 059 | 40 558 | 42 049 |
| *Roads* | | 71 343 | 75 063 | 75 002 | 109 571 | 117 226 | 117 226 | 102 106 | 111 109 | 107 153 |
| *Taxi Ranks* | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | **2 568** | **11 434** | **12 237** | **10 109** | **8 878** | **8 878** | **8 331** | **7 977** | **7 619** |
| *Biodiversity and Landscape* | | – | – | – | – | – | – | – | – | – |
| *Coastal Protection* | | – | – | – | – | – | – | – | – | – |
| *Indigenous Forests* | | – | – | – | – | – | – | – | – | – |
| *Nature Conservation* | | 4 | 6 | 0 | 24 | 24 | 24 | 80 | 80 | 80 |
| *Pollution Control* | | 2 564 | 11 428 | 12 236 | 10 085 | 8 854 | 8 854 | 8 251 | 7 897 | 7 539 |
| *Soil Conservation* | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **806 009** | **656 621** | **743 328** | **714 357** | **757 639** | **757 639** | **855 084** | **893 286** | **936 810** |
| Energy sources | | **370 480** | **333 372** | **426 149** | **453 172** | **494 191** | **494 191** | **552 947** | **579 414** | **614 630** |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Electricity* | | 370 480 | 333 372 | 426 149 | 453 172 | 494 191 | 494 191 | 552 947 | 579 414 | 614 630 |
| *Street Lighting and Signal Systems* | | – | – | – | – | – | – | – | – | – |
| *Nonelectric Energy* | | – | – | – | – | – | – | – | – | – |
| Water management | | **197 030** | **154 971** | **161 924** | **108 542** | **109 037** | **109 037** | **121 164** | **127 044** | **127 980** |
| *Water Treatment* | | – | – | – | – | – | – | – | – | – |
| *Water Distribution* | | 197 030 | 154 971 | 161 924 | 108 542 | 109 037 | 109 037 | 121 164 | 127 044 | 127 980 |
| *Water Storage* | | – | – | – | – | – | – | – | – | – |
| Waste water management | | **110 955** | **92 623** | **103 926** | **88 779** | **90 277** | **90 277** | **109 169** | **112 439** | **117 431** |
| *Public Toilets* | | – | – | – | – | – | – | – | – | – |
| *Sewerage* | | 110 955 | 92 623 | 103 926 | 88 779 | 90 277 | 90 277 | 109 169 | 112 439 | 117 431 |
| *Storm Water Management* | | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment* | | – | – | – | – | – | – | – | – | – |
| Waste management | | **127 544** | **75 655** | **51 329** | **63 864** | **64 133** | **64 133** | **71 803** | **74 389** | **76 770** |
| *Recycling* | | – | – | – | – | – | – | – | – | – |
| *Solid Waste Disposal (Landfill Sites)* | | 126 593 | 75 639 | 51 318 | 63 864 | 64 133 | 64 133 | 71 803 | 74 389 | 76 770 |
| *Solid Waste Removal* | | 951 | 15 | 11 | – | – | – | – | – | – |
| *Street Cleaning* | | – | – | – | – | – | – | – | – | – |
| ***Other*** | | **3 725** | **6 236** | **6 775** | **–** | **–** | **–** | **–** | **–** | **–** |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Air Transport | | – | – | – | – | – | – | – | – | – |
| Forestry | | – | – | – | – | – | – | – | – | – |
| Licensing and Regulation | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Tourism | | 3 725 | 6 236 | 6 775 | – | – | – | – | – | – |
| **Total Expenditure - Functional** | 3 | **1 115 749** | **1 236 572** | **1 309 281** | **1 505 474** | **1 460 993** | **1 460 993** | **1 605 015** | **1 669 224** | **1 728 480** |
| **Surplus/(Deficit) for the year** | | **(57 080)** | **19 651** | **3 792** | **20 963** | **68 717** | **68 717** | **(9 512)** | **(60 107)** | **(95 071)** |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 32 | – | – | – | – | – | – | – | – |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 2 180 | 12 321 | 1 697 | 1 115 | 1 115 | 1 115 | 1 115 | 1 115 | 1 115 |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 326 833 | 426 747 | 449 050 | 446 890 | 454 924 | 454 924 | 484 555 | 511 745 | 528 642 |
| Vote 4 - COMMUNITY SERVICES | | 105 902 | 194 079 | 148 611 | 276 782 | 167 855 | 167 855 | 176 939 | 186 704 | 196 946 |
| Vote 5 - CIVIL AND WATER SERVICES | | 240 610 | 297 814 | 274 288 | 314 671 | 349 429 | 349 429 | 346 021 | 370 251 | 342 049 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 362 741 | 313 433 | 398 035 | 409 586 | 444 756 | 444 756 | 502 914 | 529 838 | 554 625 |
| Vote 7 - PLANNING AND DEVELOPMENT | | 20 372 | 11 828 | 41 392 | 77 392 | 111 632 | 111 632 | 83 959 | 9 465 | 10 033 |
| 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 | **1 058 669** | **1 256 224** | **1 313 073** | **1 526 437** | **1 529 710** | **1 529 710** | **1 595 503** | **1 609 117** | **1 633 409** |
| **Expenditure by Vote** ***to be appropriated*** | 1 | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 21 168 | 25 446 | 27 222 | 31 456 | 31 803 | 31 803 | 18 128 | 18 475 | 19 158 |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 112 034 | 106 466 | 114 919 | 128 955 | 126 253 | 126 253 | 167 478 | 168 912 | 173 175 |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | (66 973) | 175 804 | 133 949 | 141 869 | 136 835 | 136 835 | 138 928 | 142 616 | 146 173 |
| Vote 4 - COMMUNITY SERVICES | | 261 459 | 231 773 | 218 052 | 386 594 | 290 666 | 290 666 | 314 436 | 324 216 | 335 022 |
| Vote 5 - CIVIL AND WATER SERVICES | | 383 711 | 329 004 | 348 309 | 316 288 | 329 020 | 329 020 | 341 308 | 360 569 | 362 805 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 385 047 | 344 951 | 442 656 | 466 160 | 507 837 | 507 837 | 580 517 | 608 118 | 644 388 |
| Vote 7 - PLANNING AND DEVELOPMENT | | 18 994 | 22 885 | 23 509 | 34 152 | 38 579 | 38 579 | 44 085 | 46 182 | 47 604 |
| 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 | **1 115 439** | **1 236 328** | **1 308 616** | **1 505 474** | **1 460 993** | **1 460 993** | **1 604 880** | **1 669 089** | **1 728 325** |
| **Surplus/(Deficit) for the year** | 2 | **(56 770)** | **19 895** | **4 457** | **20 963** | **68 717** | **68 717** | **(9 377)** | **(59 972)** | **(94 916)** |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue by Vote** | 1 | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **32** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| 1.1 - Municipal Manager | | 32 | – | – | – | – | – | – | – | – |
| 1.2 - Performance Management | | – | – | – | – | – | – | – | – | – |
| 1.3 - Integrated Development | | – | – | – | – | – | – | – | – | – |
| 1.4 - Risk and Internal Audit | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| **Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER** | | **2 180** | **12 321** | **1 697** | **1 115** | **1 115** | **1 115** | **1 115** | **1 115** | **1 115** |
| 2.1 - Deputy Municipal Manager | | 9 | 97 | 36 | 142 | 142 | 142 | 142 | 142 | 142 |
| 2.2 - Executive Council | | – | (104) | – | – | – | – | – | – | – |
| 2.3 - Administrative Office Of The Executive Mayor / Speaker | | 354 | 2 471 | 10 | – | – | – | – | – | – |
| 2.4 - Administration and Auxiliary Services | | 1 162 | 9 171 | 1 197 | 473 | 473 | 473 | 473 | 473 | 473 |
| 2.5 - Communications | | – | – | – | – | – | – | – | – | – |
| 2.6 - Human Resources Management | | 654 | 686 | 454 | 500 | 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** | | **326 833** | **426 747** | **449 050** | **446 890** | **454 924** | **454 924** | **484 555** | **511 745** | **528 642** |
| 3.1 - Chief Financial Officer | | 86 713 | 148 613 | 128 693 | 118 695 | 130 892 | 130 892 | 133 863 | 140 194 | 135 218 |
| 3.2 - Assets; Funding And Investments Management | | 1 728 | 1 034 | 4 965 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| 3.3 - Budget And Treasury | | 235 079 | 274 477 | 312 913 | 15 721 | 17 221 | 17 221 | 18 058 | 19 087 | 19 942 |
| 3.4 - Expenditure | | 415 | 351 | 304 | 313 | 313 | 313 | 313 | 313 | 313 |
| 3.5 - Revenue | | 2 767 | 2 272 | 2 173 | 311 161 | 305 498 | 305 498 | 331 322 | 351 150 | 372 169 |
| 3.6 - Supply Chain Management | | 131 | – | – | – | – | – | – | – | – |
| 3.7 - Economic Development And Tourism | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| **Vote 4 - COMMUNITY SERVICES** | | **105 902** | **194 079** | **148 611** | **276 782** | **167 855** | **167 855** | **176 939** | **186 704** | **196 946** |
| 4.1 - Director:Community Services | | – | – | – | – | – | – | – | – | – |
| 4.2 - Disaster Management And Fire Services | | 1 654 | 2 748 | 1 792 | 1 857 | 1 857 | 1 857 | 1 870 | 1 883 | 1 898 |
| 4.3 - Parks And Community Amenities | | 10 953 | 11 067 | 11 644 | 16 201 | 17 106 | 17 106 | 18 034 | 19 024 | 20 080 |
| 4.4 - Safety And Security | | 11 594 | 107 073 | 46 075 | 150 847 | 51 362 | 51 362 | 53 266 | 55 298 | 57 422 |
| 4.5 - Waste And Environmental Management | | 81 701 | 73 191 | 89 101 | 107 878 | 97 530 | 97 530 | 103 769 | 110 499 | 117 547 |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| **Vote 5 - CIVIL AND WATER SERVICES** | | **240 610** | **297 814** | **274 288** | **314 671** | **349 429** | **349 429** | **346 021** | **370 251** | **342 049** |
| 5.1 - Director:Civil and Water Services | | – | – | – | – | – | – | – | – | – |
| 5.2 - Management and Administration | | – | – | – | – | – | – | – | – | – |
| 5.3 - Roads and Stormwater | | 1 443 | 1 204 | 10 032 | 11 868 | 11 876 | 11 876 | 1 495 | – | – |
| 5.4 - Project Management Unit (Pmu) | | 1 671 | 1 795 | 1 743 | 1 828 | 1 828 | 1 828 | 1 910 | 2 064 | – |
| 5.5 - Sanitation | | – | – | – | – | – | – | – | – | – |
| 5.6 - Sewerage | | 109 426 | 99 252 | 106 410 | 123 062 | 133 183 | 133 183 | 141 663 | 151 852 | 120 408 |
| 5.7 - Wastewater Treatment Works (WWTW) | | – | – | – | – | – | – | – | – | – |
| 5.8 - Water | | 128 070 | 195 564 | 156 102 | 177 913 | 202 542 | 202 542 | 200 952 | 216 335 | 221 641 |
| 5.9 - Water Treatment Works (WTW) | | – | – | – | – | – | – | – | – | – |
| 5.10 - Water Services Authority (WSA) | | – | – | – | – | – | – | – | – | – |
| **Vote 6 - ELECTRO/MECHANICAL SERVICES** | | **362 741** | **313 433** | **398 035** | **409 586** | **444 756** | **444 756** | **502 914** | **529 838** | **554 625** |
| 6.1 - Director:Electro/Mechanical Services | | – | – | – | – | – | – | – | – | – |
| 6.2 - Management and Administration | | – | – | – | – | – | – | – | – | – |
| 6.3 - Electrical:Kouga | | 362 740 | 313 432 | 398 034 | 409 585 | 444 755 | 444 755 | 502 913 | 529 836 | 554 623 |
| 6.4 - Electrical:Humansdorp | | – | – | – | – | – | – | – | – | – |
| 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay | | – | – | – | – | – | – | – | – | – |
| 6.6 - Renewable, Control and Special Projects | | – | – | – | – | – | – | – | – | – |
| 6.7 - Fleet and Workshop | | 0 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| 6.8 - Mechanical | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| **Vote 7 - PLANNING AND DEVELOPMENT** | | **20 372** | **11 828** | **41 392** | **77 392** | **111 632** | **111 632** | **83 959** | **9 465** | **10 033** |
| 7.1 - Director:Planning and Development | | – | – | – | – | – | – | – | – | – |
| 7.2 - Building Control | | – | – | – | – | – | – | – | – | – |
| 7.3 - Human Settlement | | 14 499 | 5 849 | 35 790 | 68 969 | 103 208 | 103 208 | 75 030 | – | – |
| 7.4 - Land and Property Administration | | – | – | – | – | 0 | 0 | – | – | – |
| 7.5 - Town and Regional Planning | | 5 873 | 5 980 | 5 602 | 8 424 | 8 424 | 8 424 | 8 929 | 9 465 | 10 033 |
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| **Vote 8 - [NAME OF VOTE 8]** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
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## EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – |
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| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – |
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| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – |
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## EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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| **Vote 13 - [NAME OF VOTE 13]** | | – | – | – | – | – | – | – | – | – |
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| **Vote 14 - [NAME OF VOTE 14]** | | – | – | – | – | – | – | – | – | – |
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| **Vote 15 - [NAME OF VOTE 15]** | | – | – | – | – | – | – | – | – | – |
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| **Total Revenue by Vote** | 2 | **1 058 669** | **1 256 224** | **1 313 073** | **1 526 437** | **1 529 710** | **1 529 710** | **1 595 503** | **1 609 117** | **1 633 409** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **21 168** | **25 446** | **27 222** | **31 456** | **31 803** | **31 803** | **18 128** | **18 475** | **19 158** |
| 1.1 - Municipal Manager | | 16 871 | 20 637 | 22 793 | 25 026 | 25 841 | 25 841 | 10 055 | 10 157 | 10 427 |
| 1.2 - Performance Management | | 1 973 | 3 459 | 2 281 | 3 304 | 2 953 | 2 953 | 2 663 | 2 798 | 2 940 |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| 1.3 - Integrated Development | | 1 743 | 1 051 | 1 893 | 2 603 | 2 591 | 2 591 | 2 192 | 2 305 | 2 422 |
| 1.4 - Risk and Internal Audit | | 582 | 298 | 255 | 523 | 418 | 418 | 3 218 | 3 215 | 3 369 |
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| **Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER** | | **112 034** | **106 466** | **114 919** | **128 955** | **126 253** | **126 253** | **167 478** | **168 912** | **173 175** |
| 2.1 - Deputy Municipal Manager | | 1 527 | 238 | 1 995 | 383 | 402 | 402 | 3 488 | 3 664 | 3 848 |
| 2.2 - Executive Council | | 24 098 | 27 508 | 24 790 | 25 464 | 24 149 | 24 149 | 24 839 | 25 262 | 25 708 |
| 2.3 - Administrative Office Of The Executive Mayor / Speaker | | 2 655 | 2 529 | 2 457 | 2 368 | 2 422 | 2 422 | 12 666 | 13 186 | 13 917 |
| 2.4 - Administration and Auxiliary Services | | 41 793 | 43 709 | 40 984 | 47 486 | 45 890 | 45 890 | 58 502 | 61 316 | 62 631 |
| 2.5 - Communications | | 1 330 | 1 307 | 1 015 | 3 950 | 3 548 | 3 548 | 4 037 | 4 165 | 4 299 |
| 2.6 - Human Resources Management | | 24 916 | 15 253 | 21 163 | 26 277 | 24 002 | 24 002 | 26 063 | 26 906 | 27 801 |
| 2.7 - Information Communication Technology (Ict) | | 11 594 | 12 341 | 18 057 | 20 983 | 23 796 | 23 796 | 27 632 | 27 967 | 28 317 |
| 2.8 - Legal Services | | 4 121 | 3 580 | 4 457 | 2 028 | 2 027 | 2 027 | 10 233 | 6 429 | 6 634 |
| 2.9 - Strategic Projects | | – | – | – | 16 | 16 | 16 | 18 | 19 | 20 |
| | | – | – | – | – | – | – | – | – | – |
| **Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT** | | **(66 973)** | **175 804** | **133 949** | **141 869** | **136 835** | **136 835** | **138 928** | **142 616** | **146 173** |
| 3.1 - Chief Financial Officer | | (31 907) | 2 823 | 2 757 | 2 933 | 3 232 | 3 232 | 2 543 | 2 699 | 2 809 |
| 3.2 - Assets; Funding And Investments Management | | 25 259 | 6 225 | 7 951 | 12 217 | 11 421 | 11 421 | 12 011 | 12 464 | 12 893 |
| 3.3 - Budget And Treasury | | 63 184 | 121 784 | 75 082 | 28 888 | 20 678 | 20 678 | 15 901 | 16 583 | 17 071 |
| 3.4 - Expenditure | | 5 520 | 6 081 | 6 874 | 8 206 | 8 174 | 8 174 | 9 925 | 10 424 | 10 942 |
| 3.5 - Revenue | | (140 631) | 23 823 | 23 584 | 61 079 | 65 494 | 65 494 | 68 730 | 72 281 | 75 842 |
| 3.6 - Supply Chain Management | | 5 833 | 7 744 | 8 417 | 11 894 | 12 179 | 12 179 | 11 128 | 11 605 | 12 170 |
| 3.7 - Economic Development And Tourism | | 5 768 | 7 324 | 9 284 | 16 652 | 15 657 | 15 657 | 18 690 | 16 561 | 14 446 |
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| **Vote 4 - COMMUNITY SERVICES** | | **261 459** | **231 773** | **218 052** | **386 594** | **290 666** | **290 666** | **314 436** | **324 216** | **335 022** |
| 4.1 - Director:Community Services | | 2 323 | 2 423 | 2 381 | 2 887 | 2 537 | 2 537 | 2 184 | 2 264 | 2 374 |
| 4.2 - Disaster Management And Fire Services | | 25 687 | 27 018 | 29 389 | 35 504 | 35 453 | 35 453 | 38 185 | 40 353 | 42 149 |
| 4.3 - Parks And Community Amenities | | 57 772 | 58 343 | 60 736 | 86 931 | 83 782 | 83 782 | 90 146 | 91 409 | 94 177 |
| 4.4 - Safety And Security | | 43 450 | 49 761 | 54 012 | 179 332 | 88 044 | 88 044 | 95 138 | 98 782 | 102 445 |
| 4.5 - Waste And Environmental Management | | 132 227 | 94 229 | 71 533 | 81 940 | 80 850 | 80 850 | 88 783 | 91 408 | 93 876 |
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| **Vote 5 - CIVIL AND WATER SERVICES** | | **383 711** | **329 004** | **348 309** | **316 288** | **329 020** | **329 020** | **341 308** | **360 569** | **362 805** |
| 5.1 - Director:Civil and Water Services | | 1 448 | 577 | 1 849 | 2 321 | 2 292 | 2 292 | 2 087 | 2 228 | 2 352 |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| 5.2 - Management and Administration | | 1 199 | 3 896 | 3 622 | 2 808 | 2 741 | 2 741 | 1 002 | 1 075 | 1 121 |
| 5.3 - Roads and Stormwater | | 71 343 | 75 063 | 75 002 | 109 571 | 117 226 | 117 226 | 102 106 | 111 109 | 107 153 |
| 5.4 - Project Management Unit (Pmu) | | 1 735 | 1 875 | 1 987 | 4 267 | 7 446 | 7 446 | 5 779 | 6 675 | 6 769 |
| 5.5 - Sanitation | | 2 729 | 3 460 | 5 850 | 4 614 | 6 507 | 6 507 | 6 084 | 6 324 | 6 427 |
| 5.6 - Sewerage | | 108 477 | 89 162 | 98 075 | 84 166 | 83 770 | 83 770 | 103 085 | 106 115 | 111 004 |
| 5.7 - Wastewater Treatment Works (WWTW) | | – | – | – | – | – | – | – | – | – |
| 5.8 - Water | | 196 778 | 154 971 | 161 924 | 108 542 | 109 037 | 109 037 | 121 164 | 127 044 | 127 980 |
| 5.9 - Water Treatment Works (WTW) | | – | – | – | – | – | – | – | – | – |
| 5.10 - Water Services Authority (WSA) | | – | – | – | – | – | – | – | – | – |
| **Vote 6 - ELECTRO/MECHANICAL SERVICES** | | **385 047** | **344 951** | **442 656** | **466 160** | **507 837** | **507 837** | **580 517** | **608 118** | **644 388** |
| 6.1 - Director:Electro/Mechanical Services | | – | – | – | 1 552 | 1 552 | 1 552 | 3 578 | 3 766 | 3 963 |
| 6.2 - Management and Administration | | – | – | – | – | – | – | 227 | 239 | 252 |
| 6.3 - Electrical:Kouga | | 379 794 | 333 372 | 426 149 | 453 172 | 494 191 | 494 191 | 550 128 | 576 448 | 611 507 |
| 6.4 - Electrical:Humansdorp | | – | – | – | – | – | – | 950 | 1 000 | 1 053 |
| 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay | | – | – | – | – | – | – | – | – | – |
| 6.6 - Renewable, Control and Special Projects | | – | – | – | – | – | – | – | – | – |
| 6.7 - Fleet and Workshop | | 5 253 | 11 579 | 16 507 | 11 335 | 11 992 | 11 992 | 20 448 | 21 208 | 21 869 |
| 6.8 - Mechanical | | – | – | – | 102 | 102 | 102 | 5 185 | 5 458 | 5 744 |
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| **Vote 7 - PLANNING AND DEVELOPMENT** | | **18 994** | **22 885** | **23 509** | **34 152** | **38 579** | **38 579** | **44 085** | **46 182** | **47 604** |
| 7.1 - Director:Planning and Development | | 2 001 | 1 128 | 562 | 1 995 | 1 993 | 1 993 | 2 510 | 2 646 | 2 780 |
| 7.2 - Building Control | | – | – | – | 475 | 275 | 275 | 8 337 | 8 773 | 9 227 |
| 7.3 - Human Settlement | | 5 149 | 5 444 | 5 817 | 9 703 | 11 320 | 11 320 | 11 626 | 12 083 | 11 799 |
| 7.4 - Land and Property Administration | | 1 480 | 1 748 | 2 170 | 2 533 | 3 904 | 3 904 | 6 718 | 6 909 | 7 185 |
| 7.5 - Town and Regional Planning | | 10 363 | 14 565 | 14 960 | 19 446 | 21 086 | 21 086 | 14 894 | 15 772 | 16 613 |
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| **Vote 9 - [NAME OF VOTE 9]** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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## EC108 Kouga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – |
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| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – |
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| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – |
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| | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| Total Expenditure by Vote | 2 | 1 115 439 | 1 236 328 | 1 308 616 | 1 505 474 | 1 460 993 | 1 460 993 | 1 604 880 | 1 669 089 | 1 728 325 |
| Surplus/(Deficit) for the year | 2 | (56 770) | 19 895 | 4 457 | 20 963 | 68 717 | 68 717 | (9 377) | (59 972) | (94 916) |

## EC108 Kouga - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue** | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | |
| Service charges - Electricity | 2 | 317 993 | 306 477 | 380 376 | 381 991 | 425 559 | 425 559 | 278 933 | 479 524 | 505 275 | 536 566 |
| Service charges - Water | 2 | 44 968 | 117 400 | 109 873 | 82 323 | 138 057 | 138 057 | 73 234 | 147 583 | 157 766 | 168 652 |
| Service charges - Waste Water Management | 2 | 53 366 | 61 797 | 59 633 | 64 086 | 76 014 | 76 014 | 44 150 | 81 259 | 86 866 | 92 860 |
| Service charges - Waste Management | 2 | 54 526 | 61 945 | 57 488 | 71 123 | 62 146 | 62 146 | 40 033 | 66 186 | 70 488 | 75 069 |
| Sale of Goods and Rendering of Services | | 9 582 | 9 189 | 7 442 | 9 533 | 9 533 | 9 533 | 3 845 | 10 044 | 10 586 | 11 159 |
| Agency services | | 2 560 | 2 678 | 3 615 | 4 554 | 4 554 | 4 554 | – | 4 554 | 4 554 | 4 554 |
| Interest | | – | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 12 104 | 20 845 | 21 854 | 32 335 | 32 335 | 32 335 | 16 835 | 34 661 | 37 024 | 39 560 |
| Interest earned from Current and Non Current Assets | | 3 225 | 6 824 | 12 962 | 13 998 | 15 498 | 15 498 | 9 137 | 16 273 | 17 086 | 17 941 |
| Dividends | | – | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 3 094 | 2 613 | 3 550 | 3 187 | 3 187 | 3 187 | 3 111 | 3 322 | 3 465 | 3 614 |
| Licence and permits | | 2 488 | 2 677 | 2 368 | 2 851 | 2 851 | 2 851 | 1 520 | 2 856 | 2 860 | 2 865 |
| Special rating levies | | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 3 805 | 1 200 | 11 654 | 1 955 | 1 955 | 1 955 | 3 671 | 1 955 | 1 955 | 1 955 |
| **Non-Exchange Revenue** | | | | | | | | | | | |
| Property rates | 2 | 224 326 | 259 514 | 280 203 | 297 076 | 298 309 | 298 309 | 216 724 | 319 920 | 339 115 | 359 462 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 5 881 | 101 636 | 40 084 | 143 343 | 43 859 | 43 859 | 517 | 45 795 | 47 861 | 50 021 |
| Licences or permits | | 7 105 | 7 195 | 7 421 | 11 772 | 11 772 | 11 772 | 7 895 | 12 545 | 13 371 | 14 255 |
| Transfer and subsidies - Operational | | 153 901 | 177 339 | 198 630 | 202 153 | 210 105 | 210 105 | 151 936 | 214 394 | 224 359 | 222 295 |
| Interest | | 1 775 | 3 729 | 5 519 | 5 510 | 5 510 | 5 510 | 1 692 | 5 841 | 6 192 | 6 563 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 50 436 | – | – | 64 831 | 19 658 | 19 658 | 14 422 | 21 605 | 22 920 | 24 417 |
| Gains on disposal of Assets | | (8) | 31 | (56) | – | – | – | – | – | – | – |
| Other Gains | | 131 | 10 913 | 7 318 | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **951 260** | **1 154 001** | **1 209 934** | **1 392 621** | **1 360 902** | **1 360 902** | **867 655** | **1 468 315** | **1 551 743** | **1 631 809** |
| **Expenditure** | | | | | | | | | | | |
| Employee related costs | 2 | 343 042 | 364 306 | 398 878 | 471 743 | 482 971 | 482 971 | 278 954 | 524 567 | 552 513 | 580 264 |
| Remuneration of councillors | | 13 395 | 13 700 | 14 976 | 15 594 | 15 594 | 15 594 | 10 553 | 15 988 | 16 387 | 16 797 |
| Bulk purchases - electricity | 2 | 295 222 | 291 888 | 351 702 | 386 299 | 413 349 | 413 349 | 295 455 | 466 010 | 490 988 | 521 380 |
| Inventory consumed | 8 | 93 046 | 91 082 | 102 599 | 109 019 | 104 695 | 104 695 | 68 051 | 114 422 | 120 715 | 125 352 |
| Debt impairment | 3 | 51 154 | 88 659 | 87 369 | 158 246 | 59 136 | 59 136 | – | 65 115 | 68 669 | 72 553 |
| Depreciation and amortisation | | 98 211 | 124 718 | 102 539 | 117 798 | 117 798 | 117 798 | 78 532 | 142 422 | 146 083 | 141 974 |
| Interest | | 4 587 | 8 059 | 10 038 | 17 404 | 13 002 | 13 002 | 4 915 | 20 106 | 25 695 | 21 945 |
| Contracted services | | 75 039 | 87 298 | 93 766 | 125 372 | 145 759 | 145 759 | 63 628 | 142 440 | 132 241 | 130 512 |
| Transfers and subsidies | | 458 | 709 | 920 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |
| Irrecoverable debts written off | | 8 553 | 87 459 | 62 860 | 9 359 | 10 078 | 10 078 | 9 101 | 11 487 | 12 180 | 12 952 |
| Operational costs | | 89 476 | 76 926 | 81 923 | 94 240 | 98 211 | 98 211 | 57 655 | 101 508 | 102 803 | 103 801 |
| Losses on disposal of Assets | | 10 267 | 1 345 | 1 713 | – | – | – | – | – | – | – |
| Other Losses | | 34 | 425 | – | – | – | – | – | – | – | – |
| **Total Expenditure** | | **1 082 483** | **1 236 572** | **1 309 281** | **1 505 474** | **1 460 993** | **1 460 993** | **866 846** | **1 605 015** | **1 669 224** | **1 728 480** |
| **Surplus/(Deficit)** | | **(131 223)** | **(82 571)** | **(99 347)** | **(112 853)** | **(100 091)** | **(100 091)** | **809** | **(136 700)** | **(117 481)** | **(96 671)** |
| Transfers and subsidies - capital (monetary allocations) | 6 | 74 143 | 102 222 | 85 140 | 133 816 | 168 808 | 168 808 | 47 829 | 127 188 | 57 374 | 1 600 |
| Transfers and subsidies - capital (in-kind) | 6 | – | – | 18 000 | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(57 080)** | 19 651 | 3 792 | **20 963** | **68 717** | **68 717** | 48 638 | **(9 512)** | **(60 107)** | **(95 071)** |
| Income Tax | | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | **(57 080)** | 19 651 | 3 792 | 20 963 | 68 717 | 68 717 | 48 638 | (9 512) | (60 107) | (95 071) |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | **(57 080)** | 19 651 | 3 792 | 20 963 | 68 717 | 68 717 | 48 638 | (9 512) | (60 107) | (95 071) |
| Share of Surplus/Deficit attributable to Associate | 7 | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | 1 | **(57 080)** | **19 651** | **3 792** | **20 963** | **68 717** | **68 717** | **48 638** | **(9 512)** | **(60 107)** | **(95 071)** |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure - Vote** | | | | | | | | | | | |
| **Multi-year expenditure** ***to be appropriated*** | 2 | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 140 | 12 | 71 | – | – | – | – | – | – | – |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 4 119 | 2 688 | 1 129 | – | 1 933 | 1 933 | 1 159 | 1 050 | – | – |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 18 165 | 7 334 | 810 | – | 992 | 992 | 407 | – | – | – |
| Vote 4 - COMMUNITY SERVICES | | 34 181 | 10 420 | 3 914 | 1 391 | 1 634 | 1 634 | 209 | 4 891 | 5 391 | 3 391 |
| Vote 5 - CIVIL AND WATER SERVICES | | 73 245 | (2 139) | 50 070 | 80 868 | 154 227 | 154 227 | 37 355 | 231 992 | 39 359 | 1 556 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 1 037 | 3 051 | 167 | 68 103 | 92 804 | 92 804 | 55 418 | 18 400 | 20 920 | 10 000 |
| Vote 7 - PLANNING AND DEVELOPMENT | | 125 | 19 | (23) | – | 21 956 | 21 956 | 6 705 | 3 250 | – | – |
| 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** | | **131 013** | **21 387** | **56 138** | **150 362** | **273 545** | **273 545** | **101 253** | **259 584** | **65 670** | **14 947** |
| **Single-year expenditure** ***to be appropriated*** | 2 | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | 23 | 39 | – | 28 | 28 | – | – | – | – |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | (3 467) | – | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 2 032 | 56 | 11 | – | – | – | – | 621 | – | – |
| Vote 4 - COMMUNITY SERVICES | | 22 600 | – | 1 557 | – | – | – | – | – | – | – |
| Vote 5 - CIVIL AND WATER SERVICES | | 7 176 | 14 | 35 111 | – | – | – | – | – | – | – |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | (28 440) | – | 58 | – | – | – | – | – | – | – |
| Vote 7 - PLANNING AND DEVELOPMENT | | 592 | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | | **492** | **93** | **36 777** | **–** | **28** | **28** | **–** | **621** | **–** | **–** |
| **Total Capital Expenditure - Vote** | 3,7 | **131 505** | **21 480** | **92 915** | **150 362** | **273 573** | **273 573** | **101 253** | **260 204** | **65 670** | **14 947** |
| **Capital Expenditure - Functional** | | | | | | | | | | | |
| ***Governance and administration*** | | **21 446** | **18 542** | **2 644** | **34 000** | **54 101** | **54 101** | **52 781** | **2 621** | **2 500** | **2 000** |
| Executive and council | | (1 224) | 307 | 336 | – | 300 | 300 | – | – | – | – |
| Finance and administration | | 22 670 | 18 212 | 2 270 | 34 000 | 53 773 | 53 773 | 52 781 | 2 621 | 2 500 | 2 000 |
| Internal audit | | – | 23 | 39 | – | 28 | 28 | – | – | – | – |
| ***Community and public safety*** | | **40 796** | **339** | **9 879** | **1 391** | **21 947** | **21 947** | **6 705** | **2 441** | **1 391** | **1 391** |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Community and social services | | 71 | – | 6 562 | – | – | – | – | 50 | – | – |
| Sport and recreation | | 8 049 | 339 | 506 | – | – | – | – | – | – | – |
| Public safety | | 32 676 | – | 2 810 | 1 391 | 1 391 | 1 391 | – | 2 391 | 1 391 | 1 391 |
| Housing | | – | – | – | – | 20 556 | 20 556 | 6 705 | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **(65 092)** | **(161)** | **29 125** | **9 670** | **55 993** | **55 993** | **3 200** | **150 839** | **21 101** | **–** |
| Planning and development | | (28 456) | (161) | 14 | 500 | 3 435 | 3 435 | 662 | 6 926 | 10 764 | – |
| Road transport | | (36 891) | – | 28 869 | 9 170 | 52 558 | 52 558 | 2 538 | 143 913 | 10 337 | – |
| Environmental protection | | 255 | – | 242 | – | – | – | – | – | – | – |
| ***Trading services*** | | **134 355** | **2 760** | **51 267** | **105 300** | **141 533** | **141 533** | **38 566** | **104 303** | **40 678** | **11 556** |
| Energy sources | | 2 447 | 3 051 | 5 703 | 34 103 | 41 798 | 41 798 | 4 412 | 18 400 | 20 920 | 10 000 |
| Water management | | 96 459 | (5 687) | 21 197 | 29 008 | 53 040 | 53 040 | 13 474 | 59 549 | 2 066 | 56 |
| Waste water management | | 17 527 | 3 563 | 22 809 | 42 190 | 46 695 | 46 695 | 20 680 | 24 854 | 16 192 | 1 500 |
| Waste management | | 17 921 | 1 833 | 1 557 | – | – | – | – | 1 500 | 1 500 | – |
| ***Other*** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital Expenditure - Functional** | 3,7 | **131 505** | **21 480** | **92 915** | **150 362** | **273 573** | **273 573** | **101 253** | **260 204** | **65 670** | **14 947** |
| **Funded by:** | | | | | | | | | | | |
| National Government | | (6 792) | (6 807) | 347 | 54 997 | 61 737 | 61 737 | 25 404 | 43 963 | 48 499 | – |
| Provincial Government | | – | – | – | 59 973 | 86 343 | 86 343 | 16 762 | 65 243 | – | – |
| District Municipality | | 32 111 | – | 2 810 | 1 391 | 1 391 | 1 391 | – | 1 391 | 1 391 | 1 391 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm | | – | – | – | – | – | – | – | – | – | – |
| **Transfers recognised - capital** | 4 | **25 319** | **(6 807)** | **3 157** | **116 362** | **149 471** | **149 471** | **42 165** | **110 598** | **49 890** | **1 391** |
| **Public contributions & donations** | 5 | | | | | | | | | | |
| **Borrowing** | 6 | – | 8 786 | – | 34 000 | 94 484 | 94 484 | 51 006 | 130 435 | – | – |
| **Internally generated funds** | | 105 860 | 19 348 | 89 757 | – | 29 618 | 29 618 | 8 081 | 19 172 | 15 780 | 13 556 |
| **Total Capital Funding** | 7 | **131 179** | **21 327** | **92 915** | **150 362** | **273 573** | **273 573** | **101 253** | **260 204** | **65 670** | **14 947** |

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

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget | | | | Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure - Municipal Vote** | | | | | | | | | | | | | | | | | | | | | | |
| **Multi-year expenditure appropriation** | 2 | | | | | | | | | | | | | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **140** | **12** | **71** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| 1.1 - Municipal Manager | | 140 | 12 | 33 | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 1.2 - Performance Management | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 1.3 - Integrated Development | | – | – | 37 | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 1.4 - Risk and Internal Audit | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| **Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER** | | **4 119** | **2 688** | **1 129** | **–** | **1 933** | **1 933** | **1 159** | **1 050** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **1 050** | **–** | **–** |
| 2.1 - Deputy Municipal Manager | | – | – | – | – | 150 | 150 | – | – | – | – | | | | – | | | | – | – | – | – |
| 2.2 - Executive Council | | 2 104 | 295 | 274 | – | 150 | 150 | – | – | – | – | | | | – | | | | – | – | – | – |
| 2.3 - Administrative Office Of The Executive Mayor / Speaker | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 2.4 - Administration and Auxiliary Services | | 1 892 | 819 | – | – | 90 | 90 | – | – | – | – | | | | – | | | | – | – | – | – |
| 2.5 - Communications | | – | – | – | – | – | – | – | 50 | – | – | | | | – | | | | – | 50 | – | – |
| 2.6 - Human Resources Management | | 22 | – | – | – | 80 | 80 | – | – | – | – | | | | – | | | | – | – | – | – |
| 2.7 - Information Communication Technology (Ict) | | 102 | 1 574 | 856 | – | 1 413 | 1 413 | 1 159 | 1 000 | – | – | | | | – | | | | – | 1 000 | – | – |
| 2.8 - Legal Services | | – | – | – | – | 50 | 50 | – | – | – | – | | | | – | | | | – | – | – | – |
| 2.9 - Strategic Projects | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| **Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT** | | **18 165** | **7 334** | **810** | **–** | **992** | **992** | **407** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| 3.1 - Chief Financial Officer | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 3.2 - Assets; Funding And Investments Management | | 17 490 | 7 171 | 348 | – | 378 | 378 | 376 | – | – | – | | | | – | | | | – | – | – | – |
| 3.3 - Budget And Treasury | | 86 | 157 | 275 | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 3.4 - Expenditure | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 3.5 - Revenue | | 451 | 6 | 148 | – | 129 | 129 | 24 | – | – | – | | | | – | | | | – | – | – | – |
| 3.6 - Supply Chain Management | | – | 0 | 39 | – | 385 | 385 | 7 | – | – | – | | | | – | | | | – | – | – | – |
| 3.7 - Economic Development And Tourism | | 139 | – | – | – | 100 | 100 | – | – | – | – | | | | – | | | | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
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| **Vote 4 - COMMUNITY SERVICES** | | **34 181** | **10 420** | **3 914** | **1 391** | **1 634** | **1 634** | **209** | **4 891** | **5 391** | **3 391** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **4 891** | **5 391** | **3 391** |
| 4.1 - Director:Community Services | | – | – | 28 | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 4.2 - Disaster Management And Fire Services | | 32 676 | – | 2 810 | 1 391 | 1 391 | 1 391 | – | 2 391 | 1 391 | 1 391 | | | | – | | | | – | 2 391 | 1 391 | 1 391 |
| 4.3 - Parks And Community Amenities | | 707 | 158 | 506 | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 4.4 - Safety And Security | | 437 | 8 429 | 327 | – | 242 | 242 | 209 | 1 000 | 2 500 | 2 000 | | | | – | | | | – | 1 000 | 2 500 | 2 000 |
| 4.5 - Waste And Environmental Management | | 361 | 1 833 | 242 | – | – | – | – | 1 500 | 1 500 | – | | | | – | | | | – | 1 500 | 1 500 | – |
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| **Vote 5 - CIVIL AND WATER SERVICES** | | **73 245** | **(2 139)** | **50 070** | **80 868** | **154 227** | **154 227** | **37 355** | **231 992** | **39 359** | **1 556** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **231 992** | **39 359** | **1 556** |
| 5.1 - Director:Civil and Water Services | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 5.2 - Management and Administration | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 5.3 - Roads and Stormwater | | (41 343) | – | 320 | 9 170 | 52 558 | 52 558 | 2 538 | 143 913 | 10 337 | – | | | | – | | | | – | 143 913 | 10 337 | – |
| 5.4 - Project Management Unit (Pmu) | | 2 786 | (0) | – | 500 | 1 935 | 1 935 | 662 | 3 676 | 10 764 | – | | | | – | | | | – | 3 676 | 10 764 | – |
| 5.5 - Sanitation | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 5.6 - Sewerage | | 15 343 | 3 563 | 148 | 42 190 | 46 695 | 46 695 | 20 680 | 24 854 | 16 192 | 1 500 | | | | – | | | | – | 24 854 | 16 192 | 1 500 |
| 5.7 - Wastewater Treatment Works (WWTW) | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 5.8 - Water | | 96 459 | (5 701) | 49 602 | 29 008 | 53 040 | 53 040 | 13 474 | 59 549 | 2 066 | 56 | | | | – | | | | – | 59 549 | 2 066 | 56 |
| 5.9 - Water Treatment Works (WTW) | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 5.10 - Water Services Authority (WSA) | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| **Vote 6 - ELECTRO/MECHANICAL SERVICES** | | **1 037** | **3 051** | **167** | **68 103** | **92 804** | **92 804** | **55 418** | **18 400** | **20 920** | **10 000** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **18 400** | **20 920** | **10 000** |
| 6.1 - Director:Electro/Mechanical Services | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 6.2 - Management and Administration | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 6.3 - Electrical:Kouga | | 1 037 | 3 051 | 167 | 34 103 | 41 798 | 41 798 | 4 412 | 18 400 | 20 920 | 10 000 | | | | – | | | | – | 18 400 | 20 920 | 10 000 |
| 6.4 - Electrical:Humansdorp | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 6.6 - Renewable, Control and Special Projects | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 6.7 - Fleet and Workshop | | – | – | – | 34 000 | 51 006 | 51 006 | 51 006 | – | – | – | | | | – | | | | – | – | – | – |
| 6.8 - Mechanical | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
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| **Vote 7 - PLANNING AND DEVELOPMENT** | | **125** | **19** | **(23)** | **–** | **21 956** | **21 956** | **6 705** | **3 250** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **3 250** | **–** | **–** |
| 7.1 - Director:Planning and Development | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 7.2 - Building Control | | – | – | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 7.3 - Human Settlement | | – | – | – | – | 20 556 | 20 556 | 6 705 | – | – | – | | | | – | | | | – | – | – | – |
| 7.4 - Land and Property Administration | | 125 | – | – | – | 1 400 | 1 400 | – | 3 250 | – | – | | | | – | | | | – | 3 250 | – | – |
| 7.5 - Town and Regional Planning | | – | 19 | (23) | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
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| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget | | | | Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
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| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
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| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
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| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – |
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| Capital multi-year expenditure sub-total | | 131 013 | 21 387 | 56 138 | 150 362 | 273 545 | 273 545 | 101 253 | 259 584 | 65 670 | 14 947 |

| Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget | | | | Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
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| Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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| Capital expenditure - Municipal Vote | | | | | | | | | | | |
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| Single-year expenditure appropriation | 2 | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | 23 | 39 | – | 28 | 28 | – | – | – | – |
| 1.1 - Municipal Manager | | – | – | – | – | – | – | – | – | – | – |
| 1.2 - Performance Management | | – | – | – | – | – | – | – | – | – | – |
| 1.3 - Integrated Development | | – | – | – | – | – | – | – | – | – | – |
| 1.4 - Risk and Internal Audit | | – | 23 | 39 | – | 28 | 28 | – | – | – | – |
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| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | (3 467) | – | – | – | – | – | – | – | – | – |
| 2.1 - Deputy Municipal Manager | | – | – | – | – | – | – | – | – | – | – |
| 2.2 - Executive Council | | (3 467) | – | – | – | – | – | – | – | – | – |
| 2.3 - Administrative Office Of The Executive Mayor / Speaker | | – | – | – | – | – | – | – | – | – | – |
| 2.4 - Administration and Auxiliary Services | | – | – | – | – | – | – | – | – | – | – |
| 2.5 - Communications | | – | – | – | – | – | – | – | – | – | – |
| 2.6 - Human Resources Management | | – | – | – | – | – | – | – | – | – | – |
| 2.7 - Information Communication Technology (Ict) | | – | – | – | – | – | – | – | – | – | – |
| 2.8 - Legal Services | | – | – | – | – | – | – | – | – | – | – |
| 2.9 - Strategic Projects | | – | – | – | – | – | – | – | – | – | – |
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| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 2 032 | 56 | 11 | – | – | – | – | 621 | – | – |
| 3.1 - Chief Financial Officer | | – | – | – | – | – | – | – | – | – | – |
| 3.2 - Assets; Funding And Investments Management | | – | 26 | 11 | – | – | – | – | – | – | – |
| 3.3 - Budget And Treasury | | – | – | – | – | – | – | – | – | – | – |
| 3.4 - Expenditure | | – | 29 | – | – | – | – | – | – | – | – |
| 3.5 - Revenue | | – | – | – | – | – | – | – | 621 | – | – |
| 3.6 - Supply Chain Management | | 2 032 | – | – | – | – | – | – | – | – | – |
| 3.7 - Economic Development And Tourism | | – | – | – | – | – | – | – | – | – | – |
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| Vote 4 - COMMUNITY SERVICES | | 22 600 | – | 1 557 | – | – | – | – | – | – | – |
| 4.1 - Director:Community Services | | – | – | – | – | – | – | – | – | – | – |
| 4.2 - Disaster Management And Fire Services | | – | – | – | – | – | – | – | – | – | – |
| 4.3 - Parks And Community Amenities | | 4 627 | – | – | – | – | – | – | – | – | – |
| 4.4 - Safety And Security | | 158 | – | – | – | – | – | – | – | – | – |
| 4.5 - Waste And Environmental Management | | 17 816 | – | 1 557 | – | – | – | – | – | – | – |
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| Vote 5 - CIVIL AND WATER SERVICES | | 7 176 | 14 | 35 111 | – | – | – | – | – | – | – |
| 5.1 - Director:Civil and Water Services | | – | – | – | – | – | – | – | – | – | – |
| 5.2 - Management and Administration | | – | – | – | – | – | – | – | – | – | – |
| 5.3 - Roads and Stormwater | | 4 453 | – | – | – | – | – | – | – | – | – |
| 5.4 - Project Management Unit (Pmu) | | 539 | – | – | – | – | – | – | – | – | – |
| 5.5 - Sanitation | | – | – | – | – | – | – | – | – | – | – |
| 5.6 - Sewerage | | 2 184 | – | – | – | – | – | – | – | – | – |
| 5.7 - Wastewater Treatment Works (WWTW) | | – | – | – | – | – | – | – | – | – | – |
| 5.8 - Water | | – | 14 | 35 111 | – | – | – | – | – | – | – |
| 5.9 - Water Treatment Works (WTW) | | – | – | – | – | – | – | – | – | – | – |
| 5.10 - Water Services Authority (WSA) | | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | (28 440) | – | 58 | – | – | – | – | – | – | – |
| 6.1 - Director:Electro/Mechanical Services | | – | – | – | – | – | – | – | – | – | – |
| 6.2 - Management and Administration | | – | – | – | – | – | – | – | – | – | – |
| 6.3 - Electrical:Kouga | | 1 410 | – | (208) | – | – | – | – | – | – | – |
| 6.4 - Electrical:Humansdorp | | – | – | – | – | – | – | – | – | – | – |

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| 6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay | | – | – | – | – | – | – | – | – | – | – |
| 6.6 - Renewable, Control and Special Projects | | – | – | – | – | – | – | – | – | – | – |
| 6.7 - Fleet and Workshop | | (29 850) | – | 266 | – | – | – | – | – | – | – |
| 6.8 - Mechanical | | – | – | – | – | – | – | – | – | – | – |
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| Vote 7 - PLANNING AND DEVELOPMENT | | 592 | – | – | – | – | – | – | – | – | – |
| 7.1 - Director:Planning and Development | | – | – | – | – | – | – | – | – | – | – |
| 7.2 - Building Control | | – | – | – | – | – | – | – | – | – | – |
| 7.3 - Human Settlement | | – | – | – | – | – | – | – | – | – | – |
| 7.4 - Land and Property Administration | | 378 | – | – | – | – | – | – | – | – | – |
| 7.5 - Town and Regional Planning | | 214 | – | – | – | – | – | – | – | – | – |
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| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – |
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| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – |
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| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – |
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| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – |
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| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – |
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| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – |
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| Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget | | | | Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
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| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – |
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| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – |
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| Capital single-year expenditure sub-total | | 492 | 93 | 36 777 | – | 28 | 28 | – | 621 | – | – |
| Total Capital Expenditure | | 131 505 | 21 480 | 92 915 | 150 362 | 273 573 | 273 573 | 101 253 | 260 204 | 65 670 | 14 947 |

| Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget | | | | Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |

## EC108 Kouga - Table A6 Budgeted Financial Position

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **ASSETS** | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | |
| Cash and cash equivalents | | 27 851 | 104 935 | 143 659 | 43 640 | 169 065 | 169 065 | 144 291 | 145 295 | 161 352 | 188 618 |
| Trade and other receivables from exchange transaction | 1 | 62 522 | 73 917 | 58 750 | 77 030 | 59 899 | 59 899 | 113 788 | 59 899 | 59 899 | 59 899 |
| Receivables from non-exchange transactions | 1 | 15 276 | 17 884 | 26 651 | 29 014 | 26 651 | 26 651 | 14 794 | 26 651 | 26 651 | 26 651 |
| Current portion of non-current receivables | | – | – | – | – | – | – | – | – | – | – |
| Inventory | 2 | 17 050 | 18 598 | 22 450 | 18 598 | 21 679 | 21 679 | 23 093 | 22 450 | 22 450 | 22 450 |
| VAT | | 131 405 | 9 970 | 12 790 | 45 445 | 12 790 | 12 790 | 77 235 | 12 790 | 12 790 | 6 733 |
| Other current assets | | 1 616 | 2 542 | 2 149 | 109 | 999 | 999 | 2 139 | 999 | 999 | 999 |
| **Total current assets** | | **255 718** | **227 846** | **266 448** | **213 837** | **291 083** | **291 083** | **375 339** | **268 084** | **284 141** | **305 350** |
| **Non current assets** | | | | | | | | | | | |
| Investments | | – | – | – | – | – | – | – | – | – | – |
| Investment property | | 262 608 | 251 673 | 250 794 | 262 608 | 250 794 | 250 794 | 250 794 | 250 794 | 250 794 | 250 794 |
| Property, plant and equipment | 3 | 2 054 406 | 2 011 109 | 2 013 093 | 2 106 737 | 2 217 391 | 2 217 391 | 2 036 773 | 2 344 495 | 2 264 082 | 2 137 055 |
| Biological assets | | – | – | – | – | – | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – |
| Intangible assets | | 870 | 603 | 419 | 603 | 419 | 419 | 28 | 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** | | **2 317 884** | **2 263 385** | **2 264 305** | **2 369 948** | **2 468 603** | **2 468 603** | **2 287 594** | **2 595 707** | **2 515 294** | **2 388 267** |
| **TOTAL ASSETS** | | **2 573 602** | **2 491 231** | **2 530 753** | **2 583 785** | **2 759 687** | **2 759 687** | **2 662 933** | **2 863 791** | **2 799 435** | **2 693 618** |
| **LIABILITIES** | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | |
| Bank overdraft | | – | – | – | – | – | – | – | – | – | – |
| Financial liabilities | | 10 508 | 12 169 | 11 144 | 23 564 | 38 274 | 38 274 | 15 | 31 944 | 31 944 | 17 424 |
| Consumer deposits | | 23 673 | 29 060 | 31 660 | 29 060 | 31 660 | 31 660 | 33 777 | 31 660 | 31 660 | 31 660 |
| Trade and other payables from exchange transactions | 4 | 105 579 | 126 197 | 143 222 | 124 413 | 142 452 | 142 452 | 114 667 | 143 222 | 143 222 | 143 222 |
| Trade and other payables from non-exchange transacti | 5 | (11 750) | 28 994 | 38 791 | – | 0 | 0 | 41 172 | – | – | – |
| Provision | | 51 074 | 41 991 | 54 427 | 48 355 | 54 868 | 54 868 | 54 427 | 64 451 | 73 936 | 82 980 |
| VAT | | 79 199 | 20 433 | 14 707 | (0) | 14 707 | 14 707 | 88 951 | 14 707 | 14 707 | 8 650 |
| Other current liabilities | | – | 3 745 | – | – | – | – | – | – | – | – |
| **Total current liabilities** | | **258 284** | **262 588** | **293 952** | **225 392** | **281 961** | **281 961** | **333 008** | **285 984** | **295 469** | **283 937** |
| **Non current liabilities** | | | | | | | | | | | |
| Financial liabilities | 6 | 21 944 | 23 375 | 12 231 | 11 333 | 120 843 | 120 843 | 60 461 | 203 183 | 171 239 | 153 815 |
| Provision | 7 | 123 003 | 133 433 | 133 995 | 140 468 | 137 347 | 137 347 | 133 995 | 139 560 | 139 560 | 139 560 |
| Long term portion of trade payables | | – | – | – | – | – | – | – | – | – | – |
| Other non-current liabilities | | 88 913 | – | 97 065 | 119 151 | 108 785 | 108 785 | 97 065 | 123 106 | 141 317 | 159 527 |
| **Total non current liabilities** | | **233 861** | **156 809** | **243 291** | **270 953** | **366 975** | **366 975** | **291 521** | **465 849** | **452 116** | **452 902** |
| **TOTAL LIABILITIES** | | **492 145** | **419 397** | **537 243** | **496 345** | **648 937** | **648 937** | **624 529** | **751 834** | **747 585** | **736 839** |
| **NET ASSETS** | | **2 081 457** | **2 071 834** | **1 993 509** | **2 087 440** | **2 110 750** | **2 110 750** | **2 038 404** | **2 111 957** | **2 051 850** | **1 956 779** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 8 | 2 081 457 | 2 038 240 | 2 036 273 | 2 087 440 | 2 110 750 | 2 110 750 | 2 080 595 | 2 097 457 | 2 037 350 | 1 942 279 |
| Reserves and funds | 9 | – | – | 5 759 | – | – | – | 5 759 | 14 500 | 14 500 | 14 500 |
| Other | | – | – | – | – | – | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 10 | **2 081 457** | **2 038 240** | **2 042 032** | **2 087 440** | **2 110 750** | **2 110 750** | **2 086 354** | **2 111 957** | **2 051 850** | **1 956 779** |

**EC108 Kouga - Table A6-Inventory**

| Store Type | Classification | 2022/23 | 2021/22 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Agricultural** | Opening balance - Agricultural | - | - | - | - | - | - | - | - | - | - |
| | Acquisitions - Agricultural | - | - | - | - | - | - | - | - | - | - |
| | Adjustments - Agricultural | - | - | - | - | - | - | - | - | - | - |
| | Issues - Agricultural | - | - | - | - | - | - | - | - | - | - |
| | Write Off - Agricultural | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Agricultural | - | - | - | - | - | - | - | - | - | - |
| **Agricultural Total** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Consumables Standard Rated** | Opening balance - Consumables Standard Rated | - | - | - | - | - | - | - | - | - | - |
| | Acquisitions - Consumables Standard Rated | - | - | - | 4 353 | 3 988 | 3 988 | 13 074 | 4 545 | 4 624 | 4 666 |
| | Adjustments - Consumables Standard Rated | - | - | 0 | (4 353) | (3 969) | (3 969) | (12 635) | (4 545) | (4 624) | (4 666) |
| | Issues - Consumables Standard Rated | - | 0 | (0) | - | - | - | - | - | - | - |
| | Write Off - Consumables Standard Rated | - | (0) | - | - | - | - | 5 | - | - | - |
| | Correction of Prior period errors - Consumables Standard | - | - | - | - | - | - | - | - | - | - |
| **Consumables Standard Rated Total** | | **-** | **-** | **-** | **-** | **20** | **20** | **444** | **-** | **-** | **-** |
| **Consumables Zero Rated** | Opening balance - Consumables Zero Rated | - | - | - | - | - | - | - | - | - | - |
| | Acquisitions - Consumables Zero Rated | - | - | - | - | - | - | - | - | - | - |
| | Adjustments - Consumables Zero Rated | - | - | - | - | - | - | - | - | - | - |
| | Issues - Consumables Zero Rated | - | - | - | - | - | - | - | - | - | - |
| | Write Off - Consumables Zero Rated | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Consumables Zero Rated | - | - | - | - | - | - | - | - | - | - |
| **Consumables Zero Rated Total** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Finished Goods** | Opening balance - Finished Goods | 11 806 | 16 251 | 17 404 | 20 785 | 20 785 | 20 785 | 20 785 | 20 785 | 20 785 | 20 785 |
| | Acquisitions - Finished Goods | 16 574 | 17 026 | 22 451 | 36 064 | 41 235 | 41 235 | 1 833 | 36 878 | 38 606 | 38 954 |
| | Adjustments - Finished Goods | (12 130) | (15 869) | (19 098) | (36 064) | (42 025) | (42 025) | (1 634) | (36 878) | (38 606) | (38 954) |
| | Issues -Finished Goods | 1 | (4) | 28 | - | - | - | - | - | - | - |
| | Write Off - Finished Goods | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Finished Goods | - | - | - | - | - | - | - | - | - | - |
| **Finished Goods Total** | | **16 251** | **17 404** | **20 785** | **20 785** | **19 995** | **19 995** | **20 984** | **20 785** | **20 785** | **20 785** |
| **Housing Stock** | Opening balance - Housing Stock | - | - | - | - | - | - | - | - | - | - |
| | Acquisitions - Housing Stock | - | - | - | - | - | - | - | - | - | - |
| | Sales - Housing Stock | - | - | - | - | - | - | - | - | - | - |
| | Transfer - Housing stock | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Housing stock | - | - | - | - | - | - | - | - | - | - |
| **Housing Stock Total** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Land** | Opening balance - Land | - | - | - | - | - | - | - | - | - | - |
| | Acquisitions - Land | - | - | - | - | - | - | - | - | - | - |
| | Sales - land | - | - | - | - | - | - | - | - | - | - |
| | Adjustments - Land | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Land | - | - | - | - | - | - | - | - | - | - |
| | Transfers - Land | - | - | - | - | - | - | - | - | - | - |
| **Land Total** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Materials and Supplies** | Opening balance - Materials and Supplies | 11 806 | 16 251 | 17 404 | 20 785 | 20 785 | 20 785 | 20 785 | 20 785 | 20 785 | 20 785 |
| | Acquisitions - Materials and Supplies | 16 574 | 17 026 | 22 451 | 36 064 | 41 235 | 41 235 | 1 833 | 36 878 | 38 606 | 38 954 |
| | Adjustments - Materials and Supplies | (12 130) | (15 869) | (19 098) | (36 064) | (42 025) | (42 025) | (1 634) | (36 878) | (38 606) | (38 954) |
| | Issues - Materials and Supplies | 1 | (4) | 28 | - | - | - | - | - | - | - |
| | Write Off - Materials and Supplies | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Materials and Supplies | - | - | - | - | - | - | - | - | - | - |
| **Materials and Supplies Total** | | **16 251** | **17 404** | **20 785** | **20 785** | **19 995** | **19 995** | **20 984** | **20 785** | **20 785** | **20 785** |
| **Water** | Opening balance - Water | 765 | 799 | 1 194 | 1 664 | 1 664 | 1 664 | 1 664 | 1 665 | 1 665 | 1 665 |
| | Acquisitions - Water bulk purchases | 59 245 | 40 755 | 35 117 | 41 931 | 38 931 | 38 931 | 32 921 | 48 000 | 51 360 | 54 955 |
| | Acquisitions - Water natural sources | - | - | - | - | - | - | - | - | - | - |
| | Acquisitions - Water treatment works | - | - | - | - | - | - | - | - | - | - |
| | Billed Authorised Consumption:Billed Metered | - | - | - | - | - | - | - | - | - | - |
| | Billed Authorised Consumption:Billed Metered | (59 211) | (40 360) | (34 646) | (41 931) | (38 931) | (38 931) | (32 921) | (48 000) | (51 360) | (54 955) |
| | Billed Authorised Consumption:Billed Metered | - | - | - | - | - | - | - | - | - | - |
| | Billed Authorised Consumption:Billed Unmetered | - | - | - | - | - | - | - | - | - | - |
| | Billed Authorised Consumption:Billed Unmetered | - | - | - | - | - | - | - | - | - | - |
| | Billed Authorised Consumption:Billed Unmetered | - | - | - | - | - | - | - | - | - | - |
| | Data Transfer and Management Errors | - | - | - | - | - | - | - | - | - | - |
| | Non-revenue Water | - | - | - | - | - | - | - | - | - | - |
| | Unavoidable Annual Real Losses | - | - | - | - | - | - | - | - | - | - |
| | Unbilled Authorised Consumption:Unbilled Metered | - | - | - | - | - | - | - | - | - | - |
| | Unbilled Authorised Consumption:Unbilled Unmetered | - | - | - | - | - | - | - | - | - | - |
| | Water Losses:Apparent Losses:Customer Meter | - | - | - | - | - | - | - | - | - | - |
| | Water Losses:Apparent Losses:Unauthorised Consumption | - | - | - | - | - | - | - | - | - | - |
| | Water Losses:Real Losses:Leakage and Overflows at | - | - | - | - | - | - | - | - | - | - |
| | Water Losses:Real Losses:Leakage on Service | - | - | - | - | - | - | - | - | - | - |
| | Water Losses:Real Losses:Leakage on Transmission and | - | - | - | - | - | - | - | - | - | - |
| | Correction of Prior period errors - Water | - | - | - | - | - | - | - | - | - | - |
| **Water Total** | | **799** | **1 194** | **1 664** | **1 664** | **1 664** | **1 664** | **1 664** | **1 665** | **1 665** | **1 665** |
| **Work-in-progress** | Opening balance - WIP | - | - | - | - | - | - | - | - | - | - |
| | Materials - WIP | - | - | - | - | - | - | - | - | - | - |
| | Transfer - WIP | - | - | - | - | - | - | - | - | - | - |
| **Work-in-progress Total** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Grand Total** | | **33 301** | **36 003** | **43 235** | **43 235** | **41 674** | **41 674** | **44 077** | **43 235** | **43 235** | **43 235** |

## EC108 Kouga - Table A7 Budgeted Cash Flows

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Property rates | | 490 993 | 87 984 | 362 726 | 287 458 | 288 628 | 288 628 | | 309 473 | 328 041 | 347 723 |
| Service charges | | 238 396 | 249 926 | 255 325 | 761 922 | 823 774 | 823 774 | | 908 343 | 962 412 | 1 024 456 |
| Other revenue | | 22 231 | 25 427 | 6 288 | 93 666 | 115 947 | 115 947 | | 115 585 | 87 427 | 85 178 |
| Transfers and Subsidies - Operational | 1 | 147 988 | 166 622 | 184 436 | 202 153 | 210 105 | 210 105 | | 214 394 | 224 359 | 222 295 |
| Transfers and Subsidies - Capital | 1 | – | 79 951 | 1 586 | 123 443 | 130 017 | 130 017 | | 127 188 | 57 374 | 1 600 |
| Interest | | 841 486 | 840 209 | 914 663 | 13 998 | 15 498 | 15 498 | | 16 273 | 17 086 | 17 941 |
| Dividends | | – | – | – | – | – | – | | – | – | – |
| **Payments** | | | | | | | | | | | |
| Suppliers and employees | | 147 164 | 249 546 | 323 661 | (1 327 265) | (1 409 235) | (1 409 235) | | (1 512 012) | (1 536 385) | (1 602 705) |
| Interest | | – | – | – | (16 159) | (11 097) | (11 097) | – | (19 267) | (25 693) | (21 381) |
| Transfers and Subsidies | 1 | (751) | – | – | (400) | (400) | (400) | – | (950) | (950) | (950) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **1 887 506** | **1 699 665** | **2 048 686** | **138 815** | **163 238** | **163 238** | **–** | **159 026** | **113 671** | **74 157** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | |
| Capital assets | | (52 882) | 17 505 | (3 372) | (116 362) | (222 567) | (222 567) | | (260 204) | (65 670) | (14 947) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **(52 882)** | **17 505** | **(3 372)** | **(116 362)** | **(222 567)** | **(222 567)** | **–** | **(260 204)** | **(65 670)** | **(14 947)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | – | – | – | – | 100 000 | 100 000 | – | 100 000 | – | – |
| Increase (decrease) in consumer deposits | | 2 899 | 5 387 | 2 600 | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | |
| **Repayment of borrowing** | | – | – | – | (22 478) | (15 264) | (15 264) | | (23 990) | (31 944) | (31 944) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **2 899** | **5 387** | **2 600** | **(22 478)** | **84 736** | **84 736** | **–** | **76 010** | **(31 944)** | **(31 944)** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **1 837 522** | **1 722 557** | **2 047 914** | **(24)** | **25 406** | **25 406** | **–** | **(25 168)** | **16 057** | **27 266** |
| **Cash/cash equivalents at the year begin:** | 2 | **53 394** | **27 851** | **104 935** | 43 665 | 143 659 | 143 659 | | **170 463** | **145 295** | **161 352** |
| **Cash/cash equivalents at the year end:** | 2 | **1 890 917** | **1 750 408** | **2 152 849** | **43 641** | **169 065** | **169 065** | **–** | **145 295** | **161 352** | **188 618** |

***References***

***1. Local/District municipalities to include transfers from/to District/Local Municipalities***

***2. Cash equivalents includes investments with maturities of 3 months or less***

***3. The MTREF is populated directly from SA30.***

## EC108 Kouga - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Cash and investments available** | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 1 890 917 | 1 750 408 | 2 152 849 | 43 641 | 169 065 | 169 065 | – | 145 295 | 161 352 | 188 618 |
| Other current investments > 90 days | | (1 863 066) | (1 645 473) | (2 009 190) | (1) | – | – | 144 291 | – | – | – |
| Non current Investments | 1 | – | – | – | – | – | – | – | – | – | – |
| **Cash and investments available:** | | **27 851** | **104 935** | **143 659** | **43 640** | **169 065** | **169 065** | **144 291** | **145 295** | **161 352** | **188 618** |
| **Application of cash and investments** | | | | | | | | | | | |
| Trade payables from Non-exchange transactions: Unspent cor | | (11 750) | 28 994 | 38 791 | – | 0 | 0 | 41 172 | – | – | – |
| Unspent borrowing | | – | – | – | – | 50 000 | 50 000 | | – | – | – |
| Statutory requirements | 2 | – | – | (1 917) | (45 445) | 1 917 | 1 917 | | 1 917 | 1 917 | 1 917 |
| Other working capital requirements | 3 | 90 803 | 119 223 | 125 892 | 18 368 | 56 672 | 56 672 | 114 667 | 56 672 | 56 672 | 56 672 |
| Other provisions | | 476 | (778) | (54 427) | 48 355 | 54 868 | 54 868 | | 64 451 | 73 936 | 82 980 |
| Long term investments committed | 4 | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | 5 | – | – | – | – | – | – | – | 14 500 | 14 500 | 14 500 |
| **Total Application of cash and investments:** | | **79 529** | **147 439** | **108 339** | **21 278** | **163 457** | **163 457** | **155 839** | **137 541** | **147 025** | **156 069** |
| **Surplus(shortfall)** | | **(51 679)** | **(42 504)** | **35 320** | **22 362** | **5 608** | **5 608** | **(11 548)** | **7 755** | **14 327** | **32 549** |

*References*

*1. Must reconcile with Budgeted Cash Flows*
*2. For example: VAT, taxation*
*3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)*
*4. For example: sinking fund requirements for borrowing*
*5. Council approval required for each reserve created and basis of cash backing of reserves*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Other working capital requirements | | | | | | | | | | | |
| Debtors | | 14 776 | 6 974 | 17 330 | 106 045 | 86 550 | 86 550 | – | 86 550 | 86 550 | 86 550 |
| Creditors due | | 105 579 | 126 197 | 143 222 | 124 413 | 143 222 | 143 222 | 114 667 | 143 222 | 143 222 | 143 222 |
| **Total** | | **(90 803)** | **(119 223)** | **(125 892)** | **(18 368)** | **(56 672)** | **(56 672)** | **(114 667)** | **(56 672)** | **(56 672)** | **(56 672)** |
| Debtors collection assumptions | | | | | | | | | | | |
| Balance outstanding - debtors | | 15 276 | 17 884 | 26 651 | 29 014 | 26 651 | 26 651 | 14 794 | 26 651 | 26 651 | 26 651 |
| Estimate of debtors collection rate | | 96,7% | 39,0% | 65,0% | 100,7% | 112,3% | 112,3% | 0,0% | 111,7% | 109,0% | 108,6% |
| Long term investments committed | | | | | | | | | | | |
| Balance (*Insert description; eg sinking fund)* | | | | | | | | | | | |
| Bankers Acceptance Certificate | | – | – | – | – | – | – | – | – | – | – |
| Deposit Taking Institutions | | – | – | – | – | – | – | – | – | – | – |
| Bank Repurchase Agreements | | – | – | – | – | – | – | – | – | – | – |
| Derivative Financial Assets | | – | – | – | – | – | – | – | – | – | – |
| Guaranteed Endowment Policies (Sinking) | | – | – | – | – | – | – | – | – | – | – |
| Listed/Unlisted Bonds and Stocks | | – | – | – | – | – | – | – | – | – | – |
| Municipal Bonds | | – | – | – | – | – | – | – | – | – | – |
| National Government Securities | | – | – | – | – | – | – | – | – | – | – |
| Negotiable Certificate of Deposits: Banks | | – | – | – | – | – | – | – | – | – | – |
| Unamortised Debt Expense | | – | – | – | – | – | – | – | – | – | – |
| Unamortised Preference Share Expense | | – | – | – | – | – | – | – | – | – | – |
| Interest Rate Swaps | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | | | | | | | | | | | |
| Housing Development Fund | | – | – | – | – | – | – | – | – | – | – |
| Capital replacement | | – | – | 5 759 | – | – | – | 5 759 | 14 500 | 14 500 | 14 500 |
| Self-insurance | | – | – | – | – | – | – | – | – | – | – |
| Compensation for Occupational Injuries and Diseases | | – | – | – | – | – | – | – | – | – | – |
| Employee Benefit | | – | – | – | – | – | – | – | – | – | – |
| Non-current Provisions | | – | – | – | – | – | – | – | – | – | – |
| Valuation | | – | – | – | – | – | – | – | – | – | – |
| Investment in associate account | | – | – | – | – | – | – | – | – | – | – |
| Capitalisation | | – | – | – | – | – | – | – | – | – | – |
| | 6 | – | – | 5 759 | – | – | – | 5 759 | 14 500 | 14 500 | 14 500 |

## EC108 Kouga - Table A9 Asset Management

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| **Total New Assets** | 1 | **158 514** | **15 978** | **28 937** | **52 798** | **122 374** | **122 374** | **177 391** | **34 780** | **4 911** |
| *Roads Infrastructure* | | – | – | 10 | 150 | 43 707 | 43 707 | 143 913 | 10 337 | – |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 6 131 | (1 519) | (81) | 3 755 | 4 352 | 4 352 | 12 400 | 10 920 | – |
| *Water Supply Infrastructure* | | 96 161 | (3 846) | 21 197 | 11 975 | 17 025 | 17 025 | 8 241 | 100 | 20 |
| *Sanitation Infrastructure* | | 16 551 | 164 | – | 1 527 | 81 | 81 | 870 | 6 500 | 1 500 |
| *Solid Waste Infrastructure* | | 282 | 23 | (49) | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 47 | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***119 172*** | ***(5 177)*** | ***21 077*** | ***17 407*** | ***65 164*** | ***65 164*** | ***165 423*** | ***27 857*** | ***1 520*** |
| Community Facilities | | (2 928) | – | – | – | 1 400 | 1 400 | – | – | – |
| Sport and Recreation Facilities | | 155 | – | – | – | – | – | – | – | – |
| **Community Assets** | | ***(2 773)*** | **–** | **–** | **–** | ***1 400*** | ***1 400*** | **–** | **–** | **–** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | 777 | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | ***777*** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | 579 | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | ***579*** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Computer Equipment** | | **1 534** | **1 677** | **1 504** | **–** | **2 280** | **2 280** | **2 050** | **2 500** | **2 000** |
| **Furniture and Office Equipment** | | **1 471** | **1 591** | **951** | **–** | **1 032** | **1 032** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **3 010** | **975** | **1 037** | **–** | **100** | **100** | **50** | **–** | **–** |
| **Transport Assets** | | **34 744** | **16 912** | **4 368** | **35 391** | **52 397** | **52 397** | **5 168** | **2 922** | **1 391** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **4 700** | **1 500** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Renewal of Existing Assets** | 2 | **1 391** | **131** | **40 856** | **250** | **5 180** | **5 180** | **2 398** | **3 752** | **36** |
| *Roads Infrastructure* | | – | – | 28 549 | – | – | – | – | – | – |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 769 | – | 5 744 | – | 5 000 | 5 000 | – | – | – |
| *Water Supply Infrastructure* | | 275 | 131 | – | 250 | 180 | 180 | 2 311 | 1 966 | 36 |
| *Sanitation Infrastructure* | | – | – | – | – | – | – | 87 | 1 786 | – |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 346 | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***1 391*** | ***131*** | ***34 293*** | ***250*** | ***5 180*** | ***5 180*** | ***2 398*** | ***3 752*** | ***36*** |
| Community Facilities | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | – | – | 6 562 | – | – | – | – | – | – |
| **Community Assets** | | **–** | **–** | ***6 562*** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Computer Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Transport Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |
| **Total Upgrading of Existing Assets** | 6 | **(28 400)** | **5 371** | **23 122** | **97 313** | **146 019** | **146 019** | **80 415** | **27 139** | **10 000** |
| *Roads Infrastructure* | | (41 343) | – | (23) | 8 596 | 8 602 | 8 602 | – | – | – |
| *Storm water Infrastructure* | | – | – | 297 | 424 | 424 | 424 | – | – | – |
| *Electrical Infrastructure* | | (5 093) | 2 004 | – | 30 348 | 28 323 | 28 323 | 6 347 | 10 000 | 10 000 |
| *Water Supply Infrastructure* | | – | – | – | 16 783 | 58 316 | 58 316 | 48 998 | – | – |
| *Sanitation Infrastructure* | | 15 120 | 3 367 | 22 848 | 40 663 | 48 595 | 48 595 | 23 897 | 7 906 | – |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***(31 316)*** | ***5 371*** | ***23 122*** | ***96 813*** | ***144 260*** | ***144 260*** | ***79 242*** | ***17 906*** | ***10 000*** |
| Community Facilities | | – | – | – | – | – | – | 1 000 | – | – |
| Sport and Recreation Facilities | | 2 844 | (0) | – | 500 | 1 759 | 1 759 | 174 | 9 233 | – |
| **Community Assets** | | ***2 844*** | ***(0)*** | **–** | ***500*** | ***1 759*** | ***1 759*** | ***1 174*** | ***9 233*** | **–** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | – | 0 | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| **Other Assets** | | – | *0* | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | 72 | – | – | – | – | – | – | – | – |
| **Furniture and Office Equipment** | | – | – | – | – | – | – | – | – | – |
| **Machinery and Equipment** | | – | – | – | – | – | – | – | – | – |
| **Transport Assets** | | – | – | – | – | – | – | – | – | – |
| **Land** | | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |
| **Total Capital Expenditure** | 4 | **131 505** | **21 480** | **92 915** | **150 362** | **273 573** | **273 573** | **260 204** | **65 670** | **14 947** |
| *Roads Infrastructure* | | (41 343) | – | 28 537 | 8 746 | 52 309 | 52 309 | 143 913 | 10 337 | – |
| *Storm water Infrastructure* | | – | – | 297 | 424 | 424 | 424 | – | – | – |
| *Electrical Infrastructure* | | 1 807 | 485 | 5 663 | 34 103 | 37 674 | 37 674 | 18 747 | 20 920 | 10 000 |
| *Water Supply Infrastructure* | | 96 437 | (3 715) | 21 197 | 29 008 | 75 521 | 75 521 | 59 549 | 2 066 | 56 |
| *Sanitation Infrastructure* | | 31 671 | 3 531 | 22 848 | 42 190 | 48 676 | 48 676 | 24 854 | 16 192 | 1 500 |
| *Solid Waste Infrastructure* | | 282 | 23 | (49) | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 393 | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***89 246*** | ***325*** | ***78 493*** | ***114 470*** | ***214 605*** | ***214 605*** | ***247 063*** | ***49 515*** | ***11 556*** |
| Community Facilities | | (2 928) | – | – | – | 1 400 | 1 400 | 1 000 | – | – |
| Sport and Recreation Facilities | | 2 999 | (0) | 6 562 | 500 | 1 759 | 1 759 | 174 | 9 233 | – |
| **Community Assets** | | ***72*** | ***(0)*** | ***6 562*** | ***500*** | ***3 159*** | ***3 159*** | ***1 174*** | ***9 233*** | **–** |
| **Heritage Assets** | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | – | – | – | – | – | – | – | – | – |
| Operational Buildings | | 777 | 0 | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | ***777*** | ***0*** | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | 579 | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | ***579*** | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | **1 606** | **1 677** | **1 504** | – | **2 280** | **2 280** | **2 050** | **2 500** | **2 000** |
| **Furniture and Office Equipment** | | **1 471** | **1 591** | **951** | – | **1 032** | **1 032** | – | – | – |
| **Machinery and Equipment** | | **3 010** | **975** | **1 037** | – | **100** | **100** | **50** | – | – |
| **Transport Assets** | | **34 744** | **16 912** | **4 368** | **35 391** | **52 397** | **52 397** | **5 168** | **2 922** | **1 391** |
| **Land** | | – | – | – | – | – | – | **4 700** | **1 500** | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |
| **TOTAL CAPITAL EXPENDITURE - Asset class** | | **131 505** | **21 480** | **92 915** | **150 362** | **273 573** | **273 573** | **260 204** | **65 670** | **14 947** |
| **ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | 2 317 884 | 2 263 385 | 2 264 305 | 2 369 948 | 2 468 603 | 2 468 603 | 2 595 707 | 2 515 294 | 2 388 267 |
| *Roads Infrastructure* | | 532 884 | 570 217 | 545 065 | 518 821 | 512 755 | 512 755 | 506 891 | 620 071 | 504 942 |
| *Storm water Infrastructure* | | 34 309 | 53 661 | 52 143 | 28 084 | 50 504 | 50 504 | 50 079 | 50 079 | 49 789 |
| *Electrical Infrastructure* | | 176 187 | 173 406 | 174 390 | 209 400 | 183 742 | 183 742 | 155 312 | 156 950 | 156 049 |
| *Water Supply Infrastructure* | | 338 190 | 362 572 | 365 639 | 421 782 | 396 397 | 396 397 | 623 057 | 621 602 | 664 200 |
| *Sanitation Infrastructure* | | 447 377 | 422 277 | 400 668 | 495 636 | 408 781 | 408 781 | 366 652 | 365 599 | 363 215 |
| *Solid Waste Infrastructure* | | 26 167 | 21 078 | 13 699 | (15 087) | 13 699 | 13 699 | 11 048 | 11 048 | 11 048 |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 72 | – | – | 72 | – | – | – | – | – |
| **Infrastructure** | | ***1 555 185*** | ***1 603 212*** | ***1 551 605*** | ***1 658 709*** | ***1 565 877*** | ***1 565 877*** | ***1 713 039*** | ***1 825 350*** | ***1 749 243*** |
| **Community Assets** | | 35 876 | 42 314 | 51 043 | 59 161 | 54 202 | 54 202 | 98 525 | 98 525 | 98 525 |
| **Heritage Assets** | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | 262 608 | 251 673 | 250 794 | 262 608 | 250 794 | 250 794 | 250 794 | 250 794 | 250 794 |
| Operational Buildings | | – | – | – | – | – | – | | – | – |
| Housing | | – | – | – | – | – | – | | – | – |
| **Other Assets** | | 169 850 | 63 884 | 97 803 | 112 819 | 254 060 | 254 060 | 237 921 | 46 778 | (1 721) |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | | – | – |
| Licences and Rights | | – | – | – | – | – | – | | – | – |
| **Intangible Assets** | | 870 | 603 | 419 | 603 | 419 | 419 | 419 | 419 | 419 |
| **Computer Equipment** | | 4 123 | 3 631 | 3 662 | 5 110 | 5 356 | 5 356 | 6 524 | 10 974 | 10 474 |
| **Furniture and Office Equipment** | | 9 121 | 6 708 | 5 771 | (12 500) | (7 853) | (7 853) | 1 141 | 405 | 342 |
| **Machinery and Equipment** | | 5 533 | 7 567 | 6 971 | 6 323 | 5 597 | 5 597 | 5 913 | 5 643 | 5 499 |
| **Transport Assets** | | 59 159 | 67 197 | 62 300 | 65 778 | 106 214 | 106 214 | 44 292 | 42 467 | 40 754 |
| **Land** | | 215 558 | 216 597 | 233 939 | 211 337 | 233 939 | 233 939 | 237 139 | 233 939 | 233 939 |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| **Living Resources** | | – | – | – | – | – | – | – | – | – |
| **TOTAL ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | **2 317 884** | **2 263 385** | **2 264 305** | **2 369 948** | **2 468 603** | **2 468 603** | **2 595 707** | **2 515 294** | **2 388 267** |
| **EXPENDITURE OTHER ITEMS** | | | | | | | | | | |
| **Depreciation** | 7 | 98 211 | 124 718 | 102 539 | 117 798 | 117 798 | 117 798 | 142 422 | 146 083 | 141 974 |
| **Repairs and Maintenance by Asset Class** | 3 | **46 751** | **47 672** | **54 369** | **228 381** | **242 361** | **242 361** | **231 950** | **241 047** | **250 078** |
| *Roads Infrastructure* | | 11 132 | 12 861 | 6 367 | 52 369 | 53 392 | 53 392 | 30 189 | 31 597 | 31 843 |
| *Storm water Infrastructure* | | 1 115 | 876 | 730 | 2 120 | 1 620 | 1 620 | 1 620 | 1 780 | 1 790 |
| *Electrical Infrastructure* | | 5 906 | 8 178 | 9 259 | 30 806 | 35 675 | 35 675 | 38 638 | 40 005 | 41 443 |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| *Water Supply Infrastructure* | | 9 189 | 5 193 | 7 188 | 32 198 | 37 473 | 37 473 | 36 498 | 38 301 | 40 054 |
| *Sanitation Infrastructure* | | 2 518 | 4 559 | 12 863 | 38 483 | 43 944 | 43 944 | 55 160 | 58 749 | 62 617 |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | 696 | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | 1 150 | 1 150 | 2 500 | 2 400 | 2 200 |
| *Information and Communication Infrastructure* | | 164 | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***30 721*** | ***31 666*** | ***36 408*** | ***155 976*** | ***173 254*** | ***173 254*** | ***164 605*** | ***172 832*** | ***179 948*** |
| Community Facilities | | 1 235 | 1 728 | 1 823 | 40 224 | 40 047 | 40 047 | 31 137 | 32 641 | 34 198 |
| Sport and Recreation Facilities | | 1 905 | 1 500 | 1 441 | 1 340 | 1 340 | 1 340 | 4 200 | 1 800 | 1 300 |
| **Community Assets** | | ***3 140*** | ***3 228*** | ***3 264*** | ***41 564*** | ***41 387*** | ***41 387*** | ***35 337*** | ***34 441*** | ***35 498*** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | 3 063 | 3 712 | 3 718 | 4 187 | 4 154 | 4 154 | 3 599 | 3 590 | 3 620 |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | ***3 063*** | ***3 712*** | ***3 718*** | ***4 187*** | ***4 154*** | ***4 154*** | ***3 599*** | ***3 590*** | ***3 620*** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | 165 | 175 | 180 |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | ***165*** | ***175*** | ***180*** |
| **Computer Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **335** | **335** | **335** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **666** | **594** | **659** | **694** | **594** | **594** | **1 367** | **1 598** | **1 661** |
| **Transport Assets** | | **9 161** | **8 472** | **10 321** | **25 960** | **22 973** | **22 973** | **26 543** | **28 075** | **28 836** |
| **Libraries** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| **TOTAL EXPENDITURE OTHER ITEMS** | | **144 961** | **172 391** | **156 908** | **346 179** | **360 159** | **360 159** | **374 372** | **387 130** | **392 052** |
| ***Renewal and upgrading of Existing Assets as % of total capex*** | | *-20,5%* | *25,6%* | *68,9%* | *64,9%* | *55,3%* | *55,3%* | *31,8%* | *47,0%* | *67,1%* |
| ***Renewal and upgrading of Existing Assets as % of deprecn*** | | *-27,5%* | *4,4%* | *62,4%* | *82,8%* | *128,4%* | *128,4%* | *58,1%* | *21,1%* | *7,1%* |
| ***R&M as a % of PPE & Investment Property*** | | *2,0%* | *2,1%* | *2,4%* | *9,6%* | *9,8%* | *9,8%* | *8,9%* | *9,6%* | *10,5%* |
| ***Renewal and upgrading and R&M as a % of PPE and Investment Prop*** | | *0,9%* | *2,3%* | *5,2%* | *13,8%* | *15,9%* | *15,9%* | *12,1%* | *10,8%* | *10,9%* |

*References*

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

## EC108 Kouga - Table A10 Basic service delivery measurement

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **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) | 4 | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Using public tap (< min.service level) | 3 | – | – | – | – | – | – | – | – | – |
| Other water supply (< min.service level) | 4 | – | – | – | – | – | – | – | – | – |
| No water supply | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| ***Sanitation/sewerage:*** | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | – | – | – | – | – | – | – | – | – |
| Flush toilet (with septic tank) | | – | – | – | – | – | – | – | – | – |
| Chemical toilet | | – | – | – | – | – | – | – | – | – |
| Pit toilet (ventilated) | | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (> min.service level) | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Bucket toilet | | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (< min.service level) | | – | – | – | – | – | – | – | – | – |
| No toilet provisions | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| ***Energy:*** | | | | | | | | | | |
| Electricity (at least min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (min.service level) | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Electricity (< min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (< min. service level) | | – | – | – | – | – | – | – | – | – |
| Other energy sources | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| ***Refuse:*** | | | | | | | | | | |
| Removed at least once a week | | – | – | – | – | – | – | – | – | – |
| *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** | 5 | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Households receiving Free Basic Service** | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 38 341 238 | 13 470 867 | (5 128 924) | 21 232 488 | 21 487 061 | 21 487 061 | 22 969 668 | 24 554 575 | 26 248 841 |
| Sanitation (free minimum level service) | | 10 780 120 | 9 997 134 | (2 062 647) | 14 212 728 | 13 673 095 | 13 673 095 | 14 616 538 | 15 625 079 | 16 703 210 |
| Electricity/other energy (50kwh per household per month) | | 5 308 769 | 5 488 401 | 3 030 532 | 5 584 548 | 1 989 710 | 1 989 710 | 2 243 199 | 2 363 434 | 2 509 731 |
| Refuse (removed at least once a week) | | – | – | – | 25 690 656 | 24 269 252 | 24 269 252 | 25 846 752 | 27 526 792 | 29 316 033 |
| Informal Settlements | | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided - Formal Settlements (R'000)** | 8 | | | | | | | | | |
| Water (6 kilolitres per **indigent** household per month) | | 38 341 | 13 471 | (5 129) | 21 232 | 21 487 | 21 487 | 22 970 | 24 555 | 26 249 |
| Sanitation (free sanitation service to **indigent households**) | | 10 780 | 9 997 | (2 063) | 14 213 | 13 673 | 13 673 | 14 617 | 15 625 | 16 703 |
| Electricity/other energy (50kwh per **indigent** household per month) | | 5 309 | 5 488 | 3 031 | 5 585 | 1 990 | 1 990 | 2 243 | 2 363 | 2 510 |
| Refuse (removed once a week **for indigent households**) | | – | – | – | 25 691 | 24 269 | 24 269 | 25 847 | 27 527 | 29 316 |
| **Cost of Free Basic Services provided - Informal Formal Settlements (R'000)** | | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS provided** | | **54 430** | **28 956** | **(4 161)** | **66 720** | **61 419** | **61 419** | **65 676** | **70 070** | **74 778** |
| **Highest level of free service provided per household** | | | | | | | | | | |
| Property rates (R value threshold) | | – | – | – | – | – | – | – | – | – |
| Water (kilolitres per household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (kilolitres per household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (Rand per household per month) | | – | – | – | – | – | – | – | – | – |
| Electricity (kwh per household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (average litres per week) | | – | – | – | – | – | – | – | – | – |
| **Revenue cost of subsidised services provided (R'000)** | 9 | | | | | | | | | |
| Property rates **(tariff adjustment)** ( **impermissable values per section 17 of MPRA**) | | – | – | – | – | – | – | – | – | – |
| Property rates exemptions, reductions and rebates **and impermissable values in excess of** | | 20 695 | 7 953 | (7 850) | 7 249 | 353 | 353 | 4 207 | 4 459 | 4 727 |
| 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** | | **20 695** | **7 953** | **(7 850)** | **7 249** | **353** | **353** | **4 207** | **4 459** | **4 727** |

*References*

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

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

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE ITEMS:** | | | | | | | | | | | |
| **Non-exchange revenue by source** | | | | | | | | | | | |
| **Property rates** | 6 | | | | | | | | | | |
| Total Property Rates | | 245 022 | 267 467 | 272 353 | 304 325 | 298 662 | 298 662 | 199 121 | 324 127 | 343 574 | 364 189 |
| *less Revenue Foregone* ***(exemptions, reductions and rebates and*** | | 20 695 | 7 953 | (7 850) | 7 249 | 353 | 353 | (17 603) | 4 207 | 4 459 | 4 727 |
| **Net Property Rates** | | **224 326** | **259 514** | **280 203** | **297 076** | **298 309** | **298 309** | **216 724** | **319 920** | **339 115** | **359 462** |
| **Exchange revenue service charges** | | | | | | | | | | | |
| **Service charges - Electricity** | 6 | | | | | | | | | | |
| Total Service charges - Electricity | | 323 302 | 311 965 | 383 406 | 387 575 | 427 549 | 427 549 | 279 055 | 481 767 | 507 639 | 539 076 |
| *less Revenue Foregone* ***(in excess of 50 kwh per indigent household per*** | | – | – | – | – | – | – | – | – | – | – |
| ***less Cost of Free Basic Services (50 kwh per indigent household per*** | | 5 309 | 5 488 | 3 031 | 5 585 | 1 990 | 1 990 | 122 | 2 243 | 2 363 | 2 510 |
| **Net Service charges - Electricity** | | **317 993** | **306 477** | **380 376** | **381 991** | **425 559** | **425 559** | **278 933** | **479 524** | **505 275** | **536 566** |
| **Service charges - Water** | 6 | | | | | | | | | | |
| Total Service charges - Water | | 83 310 | 130 871 | 104 744 | 103 556 | 159 544 | 159 544 | 62 146 | 170 553 | 182 321 | 194 901 |
| *less Revenue Foregone* ***(in excess of 6 kilolitres per indigent household per*** | | – | – | – | – | – | – | – | – | – | – |
| ***less Cost of Free Basic Services (6 kilolitres per indigent household per*** | | 38 341 | 13 471 | (5 129) | 21 232 | 21 487 | 21 487 | (11 088) | 22 970 | 24 555 | 26 249 |
| **Net Service charges - Water** | | **44 968** | **117 400** | **109 873** | **82 323** | **138 057** | **138 057** | **73 234** | **147 583** | **157 766** | **168 652** |
| **Service charges - Waste Water Management** | | | | | | | | | | | |
| Total Service charges - Waste Water Management | | 64 147 | 71 794 | 57 570 | 78 299 | 89 687 | 89 687 | 36 982 | 95 876 | 102 491 | 109 563 |
| *less Revenue Foregone* ***(in excess of free sanitation service to indigent*** | | – | – | – | – | – | – | – | – | – | – |
| ***less Cost of Free Basic Services (free sanitation service to indigent*** | | 10 780 | 9 997 | (2 063) | 14 213 | 13 673 | 13 673 | (7 168) | 14 617 | 15 625 | 16 703 |
| **Net Service charges - Waste Water Management** | | **53 366** | **61 797** | **59 633** | **64 086** | **76 014** | **76 014** | **44 150** | **81 259** | **86 866** | **92 860** |
| **Service charges - Waste Management** | 6 | | | | | | | | | | |
| Total refuse removal revenue | | 39 932 | 46 280 | 42 018 | 77 400 | 74 025 | 74 025 | 45 094 | 78 837 | 83 961 | 89 418 |
| Total landfill revenue | | 14 594 | 15 665 | 15 470 | 19 414 | 12 390 | 12 390 | 9 151 | 13 196 | 14 054 | 14 967 |
| *less Revenue Foregone* ***(in excess of one removal a week to indigent*** | | – | – | – | – | – | – | – | – | – | – |
| ***less Cost of Free Basic Services (removed once a week to indigent*** | | – | – | – | 25 691 | 24 269 | 24 269 | 14 213 | 25 847 | 27 527 | 29 316 |
| **Net Service charges - Waste Management** | | **54 526** | **61 945** | **57 488** | **71 123** | **62 146** | **62 146** | **40 033** | **66 186** | **70 488** | **75 069** |
| **EXPENDITURE ITEMS:** | | | | | | | | | | | |
| **Employee related costs** | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 206 450 | 219 611 | 237 517 | 304 832 | 317 065 | 317 065 | 167 214 | 318 454 | 335 173 | 352 770 |
| Pension and UIF Contributions | | 32 213 | 33 382 | 46 778 | 48 400 | 50 081 | 50 081 | 31 850 | 70 842 | 74 561 | 78 476 |
| Medical Aid Contributions | | 16 688 | 17 777 | 19 117 | 19 971 | 20 898 | 20 898 | 13 849 | 28 847 | 30 361 | 31 955 |
| Overtime | | 17 266 | 19 088 | 21 261 | 20 000 | 20 000 | 20 000 | 15 165 | 27 276 | 28 708 | 30 215 |
| Performance Bonus | | 14 644 | 14 885 | 16 909 | 21 262 | 22 007 | 22 007 | 16 292 | 24 802 | 26 104 | 27 475 |
| Motor Vehicle Allowance | | 10 762 | 10 898 | 11 678 | 14 287 | 14 378 | 14 378 | 8 549 | 14 014 | 14 750 | 15 525 |
| Cellphone Allowance | | 102 | 30 | 40 | 70 | 70 | 70 | 10 | – | – | – |
| Housing Allowances | | 782 | 722 | 724 | 1 308 | 1 467 | 1 467 | 452 | 951 | 1 001 | 1 053 |
| Other benefits and allowances | | 16 391 | 20 116 | 9 845 | 9 610 | 9 723 | 9 723 | 6 867 | 10 602 | 11 158 | 11 744 |

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Payments in lieu of leave | | 5 631 | 4 711 | 6 162 | – | – | – | 0 | – | – | – |
| Long service awards | | 2 109 | 1 954 | 2 250 | 3 608 | 2 108 | 2 108 | 11 310 | 3 344 | 3 519 | 3 704 |
| Post-retirement benefit obligations | 4 | 14 053 | 14 662 | 20 331 | 19 753 | 16 253 | 16 253 | 2 939 | 22 324 | 23 902 | 23 902 |
| Entertainment | | – | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | 5 950 | 6 470 | 6 265 | 8 642 | 8 922 | 8 922 | 4 456 | 3 111 | 3 274 | 3 446 |
| In kind benefits | | – | – | – | – | – | – | – | – | – | – |
| ***sub-total*** | 5 | **343 042** | **364 306** | **398 878** | **471 743** | **482 971** | **482 971** | **278 954** | **524 567** | **552 513** | **580 264** |
| Less: Employees costs capitalised to PPE | | – | – | – | – | – | – | – | – | – | – |
| **Total Employee related costs** | 1 | **343 042** | **364 306** | **398 878** | **471 743** | **482 971** | **482 971** | **278 954** | **524 567** | **552 513** | **580 264** |
| **Depreciation and amortisation** | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 89 252 | 101 024 | 100 659 | 117 212 | 117 212 | 117 212 | 78 141 | 141 835 | 145 497 | 141 388 |
| Lease amortisation | | – | 266 | 201 | 586 | 586 | 586 | 391 | 586 | 586 | 586 |
| Capital asset impairment | | 8 958 | 23 428 | 1 679 | – | – | – | – | – | – | – |
| **Total Depreciation and amortisation** | 1 | **98 211** | **124 718** | **102 539** | **117 798** | **117 798** | **117 798** | **78 532** | **142 422** | **146 083** | **141 974** |
| **Bulk purchases - electricity** | | | | | | | | | | | |
| Electricity Bulk Purchases | | 295 222 | 291 888 | 351 702 | 386 299 | 413 349 | 413 349 | 295 455 | 466 010 | 490 988 | 521 380 |
| **Total bulk purchases** | 1 | **295 222** | **291 888** | **351 702** | **386 299** | **413 349** | **413 349** | **295 455** | **466 010** | **490 988** | **521 380** |
| **Transfers and grants** | | | | | | | | | | | |
| Cash transfers and grants | | 458 | 384 | 600 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |
| Non-cash transfers and grants | | – | 325 | 320 | – | – | – | – | – | – | – |
| **Total transfers and grants** | 1 | **458** | **709** | **920** | **400** | **400** | **400** | **2** | **950** | **950** | **950** |
| **Contracted services** | | | | | | | | | | | |
| *Outsourced Services* | | 33 798 | 33 330 | 38 161 | 38 288 | 50 719 | 50 719 | 25 328 | 52 129 | 45 859 | 44 121 |
| *Consultants and Professional Services* | | 9 385 | 20 654 | 26 110 | 35 400 | 36 289 | 36 289 | 13 991 | 40 024 | 36 795 | 36 473 |
| *Contractors* | | 31 856 | 33 314 | 29 496 | 51 685 | 58 751 | 58 751 | 24 308 | 50 288 | 49 587 | 49 918 |
| ***sub-total*** | 1 | **75 039** | **87 298** | **93 766** | **125 372** | **145 759** | **145 759** | **63 628** | **142 440** | **132 241** | **130 512** |
| **Operational Costs** | | | | | | | | | | | |
| Collection costs | | 5 243 | 4 948 | 4 374 | 3 400 | 3 400 | 3 400 | 1 962 | 3 510 | 3 676 | 3 797 |
| Contributions to 'other' provisions | | 476 | (778) | (53) | 561 | 547 | 547 | 107 | 441 | 441 | – |
| Audit fees | | 4 394 | 3 995 | 4 526 | 4 500 | 4 500 | 4 500 | 3 974 | 4 500 | 4 500 | 4 500 |
| *Other Operational Costs* | 3 | | | | | | | | | | |
| *Operating Leases* | | 5 789 | 6 814 | 7 530 | 8 032 | 8 090 | 8 090 | 5 411 | 7 520 | 7 639 | 7 708 |
| *Operational Cost* | | 73 573 | 61 947 | 65 546 | 77 747 | 81 673 | 81 673 | 46 202 | 85 538 | 86 547 | 87 796 |
| *Statutory Payments other than Income Taxes* | | – | – | – | – | – | – | – | – | – | – |
| *Discontinued Operations* | | – | – | – | – | – | – | – | – | – | – |
| **Total Operational Costs** | 1 | **89 476** | **76 926** | **81 923** | **94 240** | **98 211** | **98 211** | **57 655** | **101 508** | **102 803** | **103 801** |
| **Repairs and Maintenance by Expenditure Item** | 8 | | | | | | | | | | |
| Employee related costs | | – | – | – | – | 156 233 | 156 233 | 59 771 | – | – | – |
| Inventory Consumed (Project Maintenance) | | 13 136 | 14 807 | 21 196 | – | 29 154 | 29 154 | 12 996 | – | – | – |

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Contracted Services | | 27 674 | 30 921 | 26 464 | – | 51 277 | 51 277 | 23 317 | – | – | – |
| Other Expenditure | | 5 940 | 1 944 | 6 709 | – | 5 697 | 5 697 | 2 950 | – | – | – |
| **Total Repairs and Maintenance Expenditure** | 9 | 46 751 | 47 672 | 54 369 | – | 242 361 | 242 361 | 99 034 | – | – | – |
| | | | | | | | | | | | |
| **Inventory Consumed** | | | | | | | | | | | |
| Inventory Consumed - Water | | 59 211 | 40 360 | 34 646 | 41 931 | 38 931 | 38 931 | 32 921 | 48 000 | 51 360 | 54 955 |
| Inventory Consumed - Other | | 12 130 | 15 869 | 19 098 | 40 417 | 45 993 | 45 993 | 14 269 | 41 422 | 43 230 | 43 619 |
| **Total Inventory Consumed & Other Material** | | **71 341** | **56 228** | **53 745** | **82 348** | **84 924** | **84 924** | **47 190** | **89 422** | **94 590** | **98 574** |
| | | | | | | | | | | | |
| | check | 46 751 | 47 672 | 54 369 | – | 242 361 | 242 361 | | – | – | – |

*References*

*1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)*

*2. Must reconcile to supporting documentation on staff salaries*

*3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)*

*4. Expenditure to meet any 'unfunded obligations'*

*5 This sub-total must agree with the total on SA22, but excluding councillor and board member items*

*6. Include a note for each revenue item that is affected by 'revenue foregone'*

*7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)*

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

**EC108 Kouga - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)**

| R thousand | 1 | Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | Vote 4 - COMMUNITY SERVICES | Vote 5 - CIVIL AND WATER SERVICES | Vote 6 - ELECTRO/MECHANICAL SERVICES | Vote 7 - PLANNING AND DEVELOPMENT | Vote 8 - [NAME OF VOTE 8] | Vote 9 - [NAME OF VOTE 9] | Vote 10 - [NAME OF VOTE 10] | Vote 11 - [NAME OF VOTE 11] | Vote 12 - [NAME OF VOTE 12] | Vote 13 - [NAME OF VOTE 13] | Vote 14 - [NAME OF VOTE 14] | Vote 15 - [NAME OF VOTE 15] | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | – | – | – | – | – | 479 524 | – | – | – | – | – | – | – | – | – | **479 524** |
| Service charges - Water | | – | – | – | – | 147 583 | – | – | – | – | – | – | – | – | – | – | **147 583** |
| Service charges - Waste Water Management | | – | – | – | – | 81 259 | – | – | – | – | – | – | – | – | – | – | **81 259** |
| Service charges - Waste Management | | – | – | – | 66 186 | – | – | – | – | – | – | – | – | – | – | – | **66 186** |
| Sale of Goods and Rendering of Services | | – | – | 980 | 708 | – | 2 | 8 355 | – | – | – | – | – | – | – | – | **10 044** |
| Agency services | | – | – | – | 4 554 | – | – | – | – | – | – | – | – | – | – | – | **4 554** |
| Interest | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Interest earned from Receivables | | – | – | 375 | 9 116 | 22 674 | 2 496 | – | – | – | – | – | – | – | – | – | **34 661** |
| Interest earned from Current and Non Current Assets | | – | – | 16 273 | – | – | – | – | – | – | – | – | – | – | – | – | **16 273** |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Rental from Fixed Assets | | – | 473 | – | 2 849 | – | – | – | – | – | – | – | – | – | – | – | **3 322** |
| Licence and permits | | – | – | – | 2 856 | – | – | – | – | – | – | – | – | – | – | – | **2 856** |
| Special rating levies | | – | – | – | 2 856 | – | – | – | – | – | – | – | – | – | – | – | **2 856** |
| Operational Revenue | | – | 642 | 1 313 | – | – | – | – | – | – | – | – | – | – | – | – | **1 955** |
| **Non-Exchange Revenue** | | | | | | | | | | | | | | | | | |
| Property rates | | – | – | 319 920 | – | – | – | – | – | – | – | – | – | – | – | – | **319 920** |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Fines, penalties and forfeits | | – | – | – | 45 220 | – | – | 574 | – | – | – | – | – | – | – | – | **45 795** |
| Licences or permits | | – | – | – | 12 545 | – | – | – | – | – | – | – | – | – | – | – | **12 545** |
| Transfer and subsidies - Operational | | – | – | 139 855 | 31 305 | 40 992 | 2 243 | – | – | – | – | – | – | – | – | – | **214 394** |
| Interest | | – | – | 5 841 | – | – | – | – | – | – | – | – | – | – | – | – | **5 841** |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Service charges | | – | – | – | – | 10 215 | 11 390 | – | – | – | – | – | – | – | – | – | **21 605** |
| Gains on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Other Gains | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| **Total Revenue (excluding capital transfers and contribution** | | **–** | **1 115** | **484 555** | **178 194** | **302 723** | **495 654** | **8 929** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **1 471 171** |
| **Expenditure** | | | | | | | | | | | | | | | | | |
| Employee related costs | | 10 130 | 86 502 | 68 776 | 191 133 | 93 064 | 41 767 | 33 194 | – | – | – | – | – | – | – | – | **524 567** |
| Remuneration of councillors | | – | 15 988 | – | – | – | – | – | – | – | – | – | – | – | – | – | **15 988** |
| Bulk purchases - electricity | | – | – | – | – | – | 466 010 | – | – | – | – | – | – | – | – | – | **466 010** |
| Inventory consumed | | 61 | 2 816 | 2 485 | 21 045 | 78 113 | 9 257 | 591 | – | – | – | – | – | – | – | – | **114 367** |
| Debt impairment | | – | – | 12 705 | 27 324 | 10 222 | 14 864 | – | – | – | – | – | – | – | – | – | **65 115** |
| Depreciation and amortisation | | 69 | 4 019 | 1 092 | 7 536 | 106 426 | 22 502 | 777 | – | – | – | – | – | – | – | – | **142 422** |
| Interest | | – | 41 | 3 352 | 1 191 | 14 957 | 539 | 25 | – | – | – | – | – | – | – | – | **20 106** |
| Contracted services | | 2 028 | 12 592 | 34 980 | 44 620 | 24 225 | 16 485 | 7 510 | – | – | – | – | – | – | – | – | **142 440** |
| Transfers and subsidies | | – | – | 950 | – | – | – | – | – | – | – | – | – | – | – | – | **950** |
| Irrecoverable debts written off | | – | – | 3 583 | 828 | 2 883 | 4 192 | – | – | – | – | – | – | – | – | – | **11 487** |
| Operational costs | | 5 839 | 45 520 | 11 004 | 20 758 | 11 417 | 4 902 | 1 989 | – | – | – | – | – | – | – | – | **101 428** |
| Losses on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Other Losses | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| **Total Expenditure** | | **18 128** | **167 478** | **138 928** | **314 436** | **341 308** | **580 517** | **44 085** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **1 604 880** |
| **Surplus/(Deficit)** | | **(18 128)** | **(166 363)** | **345 627** | **(136 242)** | **(38 585)** | **(84 863)** | **(35 156)** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **(133 709)** |
| Transfers and subsidies - capital (monetary allocations) | | – | – | – | **1 600** | **43 298** | **7 260** | **75 030** | – | – | – | – | – | – | – | – | **127 188** |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| Surplus/(Deficit) after capital transfers & contributions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **–** |
| **Income Tax** | | **(18 128)** | **(166 363)** | **345 627** | **(134 642)** | **4 713** | **(77 603)** | **39 874** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **(6 521)** |

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

| Description | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | | | | | | | | |
| **ASSETS** | | | | | | | | | | | |
| **Trade and other receivables from exchange transactions** | | | | | | | | | | | |
| Electricity | | 52 792 | 56 507 | 82 315 | 98 101 | 102 588 | 102 588 | 89 734 | 100 861 | 101 856 | 103 066 |
| Water | | 108 431 | 161 873 | 179 710 | 179 213 | 188 457 | 188 457 | 210 409 | 187 176 | 187 691 | 188 242 |
| Waste | | 71 667 | 91 663 | 103 836 | 101 793 | 107 838 | 107 838 | 110 952 | 107 270 | 107 494 | 107 733 |
| Waste Water | | 45 727 | 60 207 | 63 561 | 69 868 | 68 399 | 68 399 | 72 866 | 67 735 | 68 023 | 68 331 |
| Other trade receivables from exchange transactions | | 13 140 | 12 917 | 14 228 | 15 817 | 15 728 | 15 728 | 14 727 | 15 752 | 15 778 | 15 805 |
| **Gross: Trade and other receivables from exchange transactions** | | **291 758** | **383 167** | **443 650** | **464 792** | **483 010** | **483 010** | **498 688** | **478 794** | **480 842** | **483 177** |
| **Less: Impairment for debt** | | **(229 961)** | **(309 251)** | **(384 900)** | **(387 762)** | **(423 111)** | **(423 111)** | **(384 900)** | **(418 894)** | **(420 943)** | **(423 278)** |
| Impairment for Electricity | | (21 350) | (24 045) | (48 278) | (64 745) | (68 550) | (68 550) | (48 278) | (66 824) | (67 819) | (69 028) |
| Impairment for Water | | (90 412) | (137 899) | (166 176) | (155 918) | (175 274) | (175 274) | (166 176) | (174 016) | (174 557) | (175 136) |
| Impairment for Waste | | (70 096) | (86 660) | (102 214) | (96 791) | (106 216) | (106 216) | (102 214) | (105 647) | (105 872) | (106 111) |
| Impairment for Waste Water | | (41 708) | (54 904) | (61 797) | (64 565) | (66 636) | (66 636) | (61 797) | (65 971) | (66 260) | (66 567) |
| Impairment for other trade receivalbes from exchange transactions | | (6 395) | (5 742) | (6 435) | (5 742) | (6 435) | (6 435) | (6 435) | (6 435) | (6 435) | (6 435) |
| **Total net Trade and other receivables from Exchange Trx** | | **61 798** | **73 917** | **58 750** | **77 030** | **59 899** | **59 899** | **113 788** | **59 899** | **59 899** | **59 899** |
| . | | | | | | | | | | | |
| **Receivables from non-exchange transactions** | | | | | | | | | | | |
| Property rates | | 50 368 | 10 912 | 76 159 | 97 227 | 96 403 | 96 403 | 79 790 | 93 916 | 94 679 | 95 487 |
| Less: Impairment of Property rates | | (39 238) | (9 367) | (70 794) | (84 551) | (91 037) | (91 037) | (70 794) | (88 551) | (89 313) | (90 121) |
| **Net Property rates** | | **11 131** | **1 545** | **5 366** | **12 676** | **5 366** | **5 366** | **8 996** | **5 366** | **5 366** | **5 366** |
| Other receivables from non-exchange transactions | | 36 197 | 120 355 | 138 043 | 364 889 | 114 116 | 114 116 | 122 555 | 117 280 | 118 377 | 119 524 |
| Impairment for other receivalbes from non-exchange transactions | | (32 052) | (104 016) | (116 757) | (348 550) | (92 830) | (92 830) | (116 757) | (95 994) | (97 092) | (98 238) |
| **Net other receivables from non-exchange transactions** | | **4 145** | **16 339** | **21 286** | **16 339** | **21 286** | **21 286** | **5 797** | **21 286** | **21 286** | **21 286** |
| **Total net Receivables from non-exchange transactions** | | **15 276** | **17 884** | **26 651** | **29 014** | **26 651** | **26 651** | **14 794** | **26 651** | **26 651** | **26 651** |
| **Inventory** | | | | | | | | | | | |
| **Water** | | | | | | | | | | | |
| **Opening Balance** | | 765 | **799** | **1 194** | **1 664** | **1 664** | **1 664** | **1 664** | 1 665 | **1 665** | **1 665** |
| **System Input Volume** | | **59 245** | **40 755** | **35 117** | **41 931** | **38 931** | **38 931** | **32 921** | **48 000** | **51 360** | **54 955** |
| Water Treatment Works | | – | – | – | – | – | – | – | – | – | – |
| Bulk Purchases | | 59 245 | 40 755 | 35 117 | 41 931 | 38 931 | 38 931 | 32 921 | 48 000 | 51 360 | 54 955 |
| Natural Sources | | – | – | – | – | – | – | – | – | – | – |
| **Authorised Consumption** | 6 | **(59 211)** | **(40 360)** | **(34 646)** | **(41 931)** | **(38 931)** | **(38 931)** | **(32 921)** | **(48 000)** | **(51 360)** | **(54 955)** |
| **Billed Authorised Consumption** | | **(59 211)** | **(40 360)** | **(34 646)** | **(41 931)** | **(38 931)** | **(38 931)** | **(32 921)** | **(48 000)** | **(51 360)** | **(54 955)** |
| **Billed Metered Consumption** | | **(59 211)** | **(40 360)** | **(34 646)** | **(41 931)** | **(38 931)** | **(38 931)** | **(32 921)** | **(48 000)** | **(51 360)** | **(54 955)** |
| Free Basic Water | | – | – | – | – | – | – | – | – | – | – |
| Subsidised Water | | – | – | – | – | – | – | – | – | – | – |
| Revenue Water | | (59 211) | (40 360) | (34 646) | (41 931) | (38 931) | (38 931) | (32 921) | (48 000) | (51 360) | (54 955) |
| **Billed Unmetered Consumption** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Free Basic Water | | – | – | – | – | – | – | – | – | – | – |
| Subsidised Water | | – | – | – | – | – | – | – | – | – | – |
| Revenue Water | | – | – | – | – | – | – | – | – | – | – |
| **UnBilled Authorised Consumption** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Unbilled Metered Consumption | | – | – | – | – | – | – | – | – | – | – |
| Unbilled Unmetered Consumption | | – | – | – | – | – | – | – | – | – | – |
| **Water Losses** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Apparent losses** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Unauthorised Consumption | | – | – | – | – | – | – | – | – | – | – |
| Customer Meter Inaccuracies | | – | – | – | – | – | – | – | – | – | – |
| **Real losses** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Leakage on Transmission and Distribution Mains | | – | – | – | – | – | – | – | – | – | – |
| Leakage and Overflows at Storage Tanks/Reservoirs | | – | – | – | – | – | – | – | – | – | – |
| Leakage on Service Connections up to the point of Customer Mete | | – | – | – | – | – | – | – | – | – | – |
| Data Transfer and Management Errors | | – | – | – | – | – | – | – | – | – | – |
| Unavoidable Annual Real Losses | | – | – | – | – | – | – | – | – | – | – |
| **Non-revenue Water** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing Balance Water** | | **799** | **1 194** | **1 664** | **1 664** | **1 664** | **1 664** | **1 664** | **1 665** | **1 665** | **1 665** |
| **Agricultural** | | | | | | | | | | | |
| **Opening Balance** | | – | – | – | – | – | – | – | – | – | – |
| Acquisitions | | – | – | – | – | – | – | – | – | – | – |
| Issues | 7 | – | – | – | – | – | – | – | – | – | – |
| Adjustments | 8 | – | – | – | – | – | – | – | – | – | – |
| Write-offs | 9 | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing balance - Agricultural** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Consumables** | | | | | | | | | | | |
| **Standard Rated** | | | | | | | | | | | |
| **Opening Balance** | | – | – | – | – | – | – | – | – | – | – |
| Acquisitions | | – | – | – | 4 353 | 3 988 | 3 988 | 13 074 | 4 545 | 4 624 | 4 666 |
| Issues | 7 | – | – | 0 | (4 353) | (3 969) | (3 969) | (12 635) | (4 545) | (4 624) | (4 666) |
| Adjustments | 8 | – | 0 | (0) | – | – | – | – | – | – | – |
| Write-offs | 9 | – | (0) | – | – | – | – | 5 | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing balance - Consumables Standard Rated** | | **–** | **–** | **–** | **–** | **20** | **20** | **444** | **–** | **–** | **–** |
| **Zero Rated** | | | | | | | | | | | |
| **Opening Balance** | | – | – | – | – | – | – | – | – | – | – |
| Acquisitions | | – | – | – | – | – | – | – | – | – | – |
| Issues | 7 | – | – | – | – | – | – | – | – | – | – |
| Adjustments | 8 | – | – | – | – | – | – | – | – | – | – |
| Write-offs | 9 | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing balance - Consumables Zero Rated** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Finished Goods** | | | | | | | | | | | |
| **Opening Balance** | | – | – | – | – | – | – | – | – | – | – |
| Acquisitions | | – | – | – | – | – | – | – | – | – | – |
| Issues | 7 | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousand** | | | | | | | | | | | |
| Adjustments | 8 | – | – | – | – | – | – | – | – | – | – |
| Write-offs | 9 | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing balance - Finished Goods** | | – | – | – | – | – | – | – | – | – | – |
| **Materials and Supplies** | | | | | | | | | | | |
| **Opening Balance** | | 11 806 | **16 251** | **17 404** | **20 785** | **20 785** | **20 785** | **20 785** | 20 785 | **20 785** | **20 785** |
| Acquisitions | | 16 574 | 17 026 | 22 451 | 36 064 | 41 235 | 41 235 | 1 833 | 36 878 | 38 606 | 38 954 |
| Issues | 7 | (12 130) | (15 869) | (19 098) | (36 064) | (42 025) | (42 025) | (1 634) | (36 878) | (38 606) | (38 954) |
| Adjustments | 8 | 1 | (4) | 28 | – | – | – | – | – | – | – |
| Write-offs | 9 | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing balance - Materials and Supplies** | | **16 251** | **17 404** | **20 785** | **20 785** | **19 995** | **19 995** | **20 984** | **20 785** | **20 785** | **20 785** |
| **Work-in-progress** | | | | | | | | | | | |
| **Opening Balance** | | – | – | – | – | – | – | – | – | – | – |
| Materials | | – | – | – | – | – | – | – | – | – | – |
| Transfers | | – | – | – | – | – | – | – | – | – | – |
| **Closing balance - Work-in-progress** | | – | – | – | – | – | – | – | – | – | – |
| **Housing Stock** | | | | | | | | | | | |
| **Opening Balance** | | – | – | – | – | – | – | – | – | – | – |
| Acquisitions | | – | – | – | – | – | – | – | – | – | – |
| Transfers | | – | – | – | – | – | – | – | – | – | – |
| Sales | | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| **Closing Balance - Housing Stock** | | – | – | – | – | – | – | – | – | – | – |
| **Land** | | | | | | | | | | | |
| Opening Balance | | – | – | – | – | – | – | – | – | – | – |
| Acquisitions | | – | – | – | – | – | – | – | – | – | – |
| Sales | | – | – | – | – | – | – | – | – | – | – |
| Adjustments | | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior period errors | | – | – | – | – | – | – | – | – | – | – |
| Transfers | | – | – | – | – | – | – | – | – | – | – |
| **Closing Balance - Land** | | – | – | – | – | – | – | – | – | – | – |
| **Closing Balance - Inventory & Consumables** | | **17 050** | **18 598** | **22 450** | **22 450** | **21 679** | **21 679** | **23 093** | **22 450** | **22 450** | **22 450** |
| **Property, plant and equipment (PPE)** | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 2 975 796 | 2 986 563 | 3 085 821 | 3 361 404 | 3 411 994 | 3 411 994 | 3 187 036 | 3 586 728 | 3 509 977 | 3 378 841 |
| Leases recognised as PPE | 3 | 2 039 | 38 786 | 38 325 | (146) | 38 325 | 38 325 | 38 325 | 38 325 | 38 325 | 38 325 |
| Less: Accumulated depreciation | | (923 430) | (1 014 240) | (1 111 053) | (1 254 521) | (1 232 928) | (1 232 928) | (1 188 589) | (1 280 558) | (1 284 220) | (1 280 111) |
| **Total Property, plant and equipment (PPE)** | 2 | **2 054 406** | **2 011 109** | **2 013 093** | **2 106 737** | **2 217 391** | **2 217 391** | **2 036 773** | **2 344 495** | **2 264 082** | **2 137 055** |
| **LIABILITIES** | | | | | | | | | | | |
| **Current liabilities - Financial liabilities** | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | – | – | – | – | – | – | – | – | – | – |
| Current portion of long-term liabilities | | 10 508 | 12 169 | 11 144 | 23 564 | 38 274 | 38 274 | 15 | 31 944 | 31 944 | 17 424 |
| **Total Current liabilities - Financial liabilities** | | **10 508** | **12 169** | **11 144** | **23 564** | **38 274** | **38 274** | **15** | **31 944** | **31 944** | **17 424** |
| **Trade and other payables** | | | | | | | | | | | |
| Trade and other payables from exchange transactions | | 105 579 | 126 197 | 143 222 | 124 413 | 142 452 | 142 452 | 114 667 | 143 222 | 143 222 | 143 222 |
| Other trade payables from exchange transactions | | 0 | – | – | – | – | – | – | – | – | – |
| Trade payables from Non-exchange transactions: Unspent conditional | | (11 750) | 28 994 | 38 791 | – | 0 | 0 | 41 172 | – | – | – |
| Trade payables from Non-exchange transactions: Other | | – | – | – | – | – | – | – | – | – | – |
| VAT | | 79 199 | 20 433 | 14 707 | (0) | 14 707 | 14 707 | 88 951 | 14 707 | 14 707 | 8 650 |
| **Total Trade and other payables** | 2 | **173 029** | **175 624** | **196 720** | **124 413** | **157 159** | **157 159** | **244 790** | **157 930** | **157 930** | **151 872** |
| **Non current liabilities - Financial liabilities** | | | | | | | | | | | |
| Borrowing | 4 | 21 944 | 23 375 | 12 231 | 11 333 | 120 843 | 120 843 | 60 461 | 203 183 | 171 239 | 153 815 |
| Other financial liabilities | | – | – | – | – | – | – | – | – | – | – |
| **Total Non current liabilities - Financial liabilities** | | **21 944** | **23 375** | **12 231** | **11 333** | **120 843** | **120 843** | **60 461** | **203 183** | **171 239** | **153 815** |
| **Non current liabilities - Long Term portion of trade payables** | | | | | | | | | | | |
| Elelctricty Bulk Purchases | | – | – | – | – | – | – | – | – | – | – |
| Payables and Accruals - General | | – | – | – | – | – | – | – | – | – | – |
| Water Bulk Purchases | | – | – | – | – | – | – | – | – | – | – |
| Municipal Debt Relief | | – | – | – | – | – | – | – | – | – | – |
| **Total Non current liabilities - Long Term portion of trade payables** | | – | – | – | – | – | – | – | – | – | – |
| **Provisions** | | | | | | | | | | | |
| Retirement benefits | | – | – | – | – | – | – | – | – | – | – |
| *List other major provision items* | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | 106 420 | 118 827 | 119 433 | 122 180 | 122 785 | 122 785 | 119 433 | 112 138 | 112 138 | 112 138 |
| Other | | 16 583 | 14 606 | 14 562 | 18 289 | 14 562 | 14 562 | 14 562 | 27 422 | 27 422 | 27 422 |
| **Total Provisions** | | **123 003** | **133 433** | **133 995** | **140 468** | **137 347** | **137 347** | **133 995** | **139 560** | **139 560** | **139 560** |
| **CHANGES IN NET ASSETS** | | | | | | | | | | | |
| **Accumulated surplus/(deficit)** | | | | | | | | | | | |
| Accumulated surplus/(deficit) - opening balance | | 2 138 538 | 2 081 457 | 2 038 240 | 2 071 563 | 2 036 273 | 2 036 273 | 2 036 273 | 2 121 469 | 2 097 457 | 2 037 350 |
| GRAP adjustments | | – | – | – | – | – | – | – | – | – | – |
| Restated balance | | 2 138 538 | 2 081 457 | 2 038 240 | 2 071 563 | 2 036 273 | 2 036 273 | 2 036 273 | 2 121 469 | 2 097 457 | 2 037 350 |
| Surplus/(Deficit) | | (56 720) | 19 651 | 3 792 | 20 963 | 68 717 | 68 717 | 48 581 | (9 512) | (60 107) | (95 071) |
| Transfers to/from Reserves | | – | – | (5 759) | – | 5 759 | 5 759 | – | (14 500) | – | – |
| Depreciation offsets | | – | – | – | – | – | – | – | – | – | – |
| Other adjustments | | (360) | (62 868) | – | (5 086) | – | – | (4 259) | – | – | – |
| **Accumulated Surplus/(Deficit)** | 1 | **2 081 457** | **2 038 240** | **2 036 273** | **2 087 440** | **2 110 750** | **2 110 750** | **2 080 595** | **2 097 457** | **2 037 350** | **1 942 279** |
| **Reserves** | | | | | | | | | | | |
| Housing Development Fund | | – | – | – | – | – | – | – | – | – | – |
| Capital replacement | | – | – | 5 759 | – | – | – | 5 759 | 14 500 | 14 500 | 14 500 |
| Self-insurance | | – | – | – | – | – | – | – | – | – | – |
| Other reserves | | – | – | – | – | – | – | – | – | – | – |
| Revaluation | | – | – | – | – | – | – | – | – | – | – |

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Reserves | 2 | – | – | 5 759 | – | – | – | 5 759 | 14 500 | 14 500 | 14 500 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 081 457 | 2 038 240 | 2 042 032 | 2 087 440 | 2 110 750 | 2 110 750 | 2 086 354 | 2 111 957 | 2 051 850 | 1 956 779 |

**EC108 Kouga - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

| R thousand | | | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| Allocations to other priorities | | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | – | – | – | – | – | – | – | – | – |

**EC108 Kouga - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

| R thousand | | | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| Allocations to other priorities | | | | | | | | | | | | |
| Total Expenditure | | | 1 | – | – | – | – | – | – | – | – | – |

**EC108 Kouga - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

| R thousand | | | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | – | – | – | – | – | – | – | – | – |

**EC108 Kouga - Supporting Table SA7 Measureable performance objectives**

| Description | Unit of measurement | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|
| **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**<br>**insert measurables descriptions**<br><br>**Function**<br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Vote 5 - vote name**<br>**Function**<br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Function**<br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Vote 6 - vote name**<br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Function**<br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Sub-function**<br>**insert measurables descriptions**<br><br>**Function**<br>**And so on for the rest of the Votes** | | | | | | | | | | | |

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| | | | | | | | | | | |

*1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))*
*2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities*
*3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s*

**EC108 Kouga - Entities measureable performance objectives**

| Description | Unit of measurement | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| **Entity 1 - (name of entity)** | | | | | | | | | | |
| *Insert measure/s description* | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Entity 2 - (name of entity)** | | | | | | | | | | |
| *Sub-function* | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Entity 3 - (name of entity)** | | | | | | | | | | |
| *Sub-function* | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **And so on for the rest of the Entities** | | | | | | | | | | |

*1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))*
*2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s*

## EC108 Kouga - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Borrowing Management** | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0,4% | 0,7% | 0,8% | 2,6% | 1,9% | 1,9% | 0,6% | 2,7% | 3,5% | 3,1% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 0,5% | 0,7% | 0,8% | 2,9% | 2,1% | 2,1% | 0,6% | 3,0% | 3,7% | 3,3% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0,0% | 0,0% | 0,0% | 0,0% | 337,6% | 337,6% | 0,0% | 521,6% | 0,0% | 0,0% |
| **Safety of Capital** | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Liquidity** | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1,0 | 0,9 | 0,9 | 0,9 | 1,0 | 1,0 | 1,1 | 0,9 | 1,0 | 1,1 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1,0 | 0,9 | 0,9 | 0,9 | 1,0 | 1,0 | 1,1 | 0,9 | 1,0 | 1,1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0,3 | 0,7 | 0,7 | 0,5 | 0,8 | 0,8 | 0,8 | 0,7 | 0,7 | 0,9 |
| **Revenue Management** | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 151,8% | 60,7% | 100,5% | 172,3% | 156,4% | 156,4% | 0,0% | 155,2% | 155,3% | 155,2% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 44,8% | 25,8% | 25,8% | 25,5% | 22,9% | 22,9% | 42,2% | 21,3% | 20,2% | 18,8% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| **Creditors Management** | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within`MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 5,6% | 7,2% | 6,7% | 285,1% | 84,3% | 84,3% | 0,0% | 98,6% | 88,8% | 75,9% |
| **Other Indicators** | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) technical<br>Total Volume Losses (kW) non technical<br>Total Cost of Losses (Rand '000)<br>% Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Volumes :System input | Bulk Purchase<br>Water treatment works<br>Natural sources | | | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ)<br>Total Cost of Losses (Rand '000)<br>% Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |

| Description of financial indicator | Basis of calculation | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 36,1% | 31,6% | 33,0% | 33,9% | 35,5% | 35,5% | 32,2% | 35,7% | 35,6% | 35,6% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 37,5% | 32,8% | 34,2% | 35,0% | 36,6% | 36,6% | | 36,8% | 36,7% | 36,6% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 4,9% | 4,1% | 4,5% | 16,4% | 17,8% | 17,8% | | 15,8% | 15,5% | 15,3% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 10,8% | 11,5% | 9,3% | 9,7% | 9,6% | 9,6% | 9,6% | 11,1% | 11,1% | 10,0% |
| **IDP regulation financial viability indicators** | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | – | – | – | – | – | – | – | – | – | – |
| ii.O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 33,9% | 8,3% | 10,0% | 15,2% | 8,5% | 8,5% | 26,2% | 7,8% | 7,4% | 6,3% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 26,5 | 22,8 | 25,1 | 0,4 | 1,7 | 1,7 | – | 1,3 | 1,4 | 1,6 |

*References*

*1. Consumer debtors > 12 months old are excluded from current assets*

*2. Only include if services provided by the municipality*

Calculation data

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Debtors > 90 days | | | | | | | | | | |
| Monthly fixed operational expenditure | 71 325 | 76 791 | 85 928 | 102 824 | 99 676 | 99 676 | 58 649 | 108 130 | 112 076 | 117 010 |
| Fixed operational expenditure % assumption | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% |
| Own capex | 106 185 | 19 500 | 89 757 | – | 29 618 | 29 618 | 8 081 | 19 172 | 15 780 | 13 556 |
| Borrowing | – | – | – | – | 100 000 | 100 000 | – | 100 000 | – | – |

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

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Demographics** | | | | | | | | | | | | |
| Population | | 0 | – | – | – | – | – | – | – | – | – | – |
| Females aged 5 - 14 | | 0 | – | – | – | – | – | – | – | – | – | – |
| Males aged 5 - 14 | | 0 | – | – | – | – | – | – | – | – | – | – |
| Females aged 15 - 34 | | 0 | – | – | – | – | – | – | – | – | – | – |
| Males aged 15 - 34 | | 0 | – | – | – | – | – | – | – | – | – | – |
| Unemployment | | 0 | – | – | – | – | – | – | – | – | – | – |
| **Monthly household income (no. of households)** | 1, 12 | | | | | | | | | | | |
| No income | | 0 | – | – | – | – | – | – | – | – | – | – |
| R1 - R1 600 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R1 601 - R3 200 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R3 201 - R6 400 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R6 401 - R12 800 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R12 801 - R25 600 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R25 601 - R51 200 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R52 201 - R102 400 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R102 401 - R204 800 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R204 801 - R409 600 | | 0 | – | – | – | – | – | – | – | – | – | – |
| R409 601 - R819 200 | | 0 | – | – | – | – | – | – | – | – | – | – |
| > R819 200 | | 0 | – | – | – | – | – | – | – | – | – | – |
| **Poverty profiles (no. of households)** | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | 0 | – | – | – | – | – | – | – | – | – | – |
| | 2 | 0 | – | – | – | – | – | – | – | – | – | – |
| **Household/demographics (000)** | | | | | | | | | | | | |
| Number of people in municipal area | | 0 | – | – | – | – | – | – | – | – | – | – |
| Number of poor people in municipal area | | 0 | – | – | – | – | – | – | – | – | – | – |
| Number of households in municipal area | | 0 | – | – | – | – | – | – | – | – | – | – |
| Number of poor households in municipal area | | 0 | – | – | – | – | – | – | – | – | – | – |
| Definition of poor household (R per month) | | 0 | – | – | – | - | - | - | - | - | - | - |
| **Housing statistics** | 3 | | | | | | | | | | | |
| Formal | | 0 | – | – | – | - | - | - | - | - | - | - |
| Informal | | 0 | – | – | – | - | - | - | - | - | - | - |
| **Total number of households** | | | - | - | - | - | - | - | - | - | - | - |
| Dwellings provided by municipality | 4 | 0 | – | – | – | - | - | - | - | - | - | - |
| Dwellings provided by province/s | | 0 | – | – | – | - | - | - | - | - | - | - |
| Dwellings provided by private sector | 5 | 0 | – | – | – | - | - | - | - | - | - | - |
| **Total new housing dwellings** | | | - | - | - | - | - | - | - | - | - | - |

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

## Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | **Household service targets (000)** | | | | | | | | | |
| | | ***Water:*** | | | | | | | | | |
| | | Piped water inside dwelling | – | – | – | – | – | – | – | – | – |
| | | Piped water inside yard (but not in dwelling) | – | – | – | – | – | – | – | – | – |
| | 8 | Using public tap (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| | | ***Sanitation/sewerage:*** | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | – | – | – | – | – | – | – | – | – |
| | | Flush toilet (with septic tank) | – | – | – | – | – | – | – | – | – |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| | | ***Energy:*** | | | | | | | | | |
| | | Electricity (at least min.service level) | – | – | – | – | – | – | – | – | – |

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

| **Municipal in-house services** | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | **Household service targets (000)** | | | | | | | | | |
| | | ***Water:*** | | | | | | | | | |
| | | Piped water inside dwelling | – | – | – | – | – | – | – | – | – |
| | | Piped water inside yard (but not in dwelling) | – | – | – | – | – | – | – | – | – |
| | 8 | Using public tap (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| | | ***Sanitation/sewerage:*** | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | – | – | – | – | – | – | – | – | – |
| | | Flush toilet (with septic tank) | – | – | – | – | – | – | – | – | – |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| | | ***Energy:*** | | | | | | | | | |
| | | Electricity (at least min.service level) | – | – | – | – | – | – | – | – | – |

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

| **Municipal entity services** | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | **Household service targets (000)** | | | | | | | | | |
| **Name of municipal entity** | | ***Water:*** | | | | | | | | | |
| | | Piped water inside dwelling | – | – | – | – | – | – | – | – | – |
| | | Piped water inside yard (but not in dwelling) | – | – | – | – | – | – | – | – | – |
| | 8 | Using public tap (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Name of municipal entity** | | ***Sanitation/sewerage:*** | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | – | – | – | – | – | – | – | – | – |
| | | Flush toilet (with septic tank) | – | – | – | – | – | – | – | – | – |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Name of municipal entity** | | ***Energy:*** | | | | | | | | | |
| | | Electricity (at least min.service level) | – | – | – | – | – | – | – | – | – |

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

| **Services provided by 'external mechanisms'** | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | **Household service targets (000)** | | | | | | | | | |
| **Names of service providers** | | ***Water:*** | | | | | | | | | |
| | | Piped water inside dwelling | – | – | – | – | – | – | – | – | – |
| | | Piped water inside yard (but not in dwelling) | – | – | – | – | – | – | – | – | – |
| | 8 | Using public tap (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Names of service providers** | | ***Sanitation/sewerage:*** | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | – | – | – | – | – | – | – | – | – |
| | | Flush toilet (with septic tank) | – | – | – | – | – | – | – | – | – |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Names of service providers** | | ***Energy:*** | | | | | | | | | |
| | | Electricity (at least min.service level) | – | – | – | – | – | – | – | – | – |

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

| **Detail of Free Basic Services (FBS) provided** | | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Electricity** | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (50 kwh per indigent household per month Rands)** | 5 308 769 | 5 488 401 | 3 030 532 | 5 584 548 | 1 989 710 | 1 989 710 | 2 243 199 | 2 363 434 | 2 509 731 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Electricity for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Water** | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (6 kilolitre per indigent household per month Rands)** | 38 341 238 | 13 470 867 | (5 128 924) | 21 232 488 | 21 487 061 | 21 487 061 | 22 969 668 | 24 554 575 | 26 248 841 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Water for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Sanitation** | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (free sanitation service to indigent households)** | 10 780 120 | 9 997 134 | (2 062 647) | 14 212 728 | 13 673 095 | 13 673 095 | 14 616 538 | 15 625 079 | 16 703 210 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Sanitation for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Refuse Removal** | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (removed once a week to indigent households)** | – | – | – | 25 690 656 | 24 269 252 | 24 269 252 | 25 846 752 | 27 526 792 | 29 316 033 |
| | | *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 settlen** | – | – | – | – | – | – | – | – | – |

*References*

*1. Monthly household income threshold. Should include all sources of income.*

*2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services*

*3. Include total of all housing units within the municipality*

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

## EC108 Kouga Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Funding measures** | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 1 890 917 | 1 750 408 | 2 152 849 | 43 641 | 169 065 | 169 065 | – | 145 295 | 161 352 | 188 618 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | (51 679) | (42 504) | 35 320 | 22 362 | 5 608 | 5 608 | (11 548) | 7 755 | 14 327 | 32 549 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 26,5 | 22,8 | 25,1 | 0,4 | 1,7 | 1,7 | – | 1,3 | 1,4 | 1,6 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | (57 080) | 19 651 | 3 792 | 20 963 | 68 717 | 68 717 | 48 638 | (9 512) | (60 107) | (95 071) |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | 10,1% | 4,0% | (5,0%) | 5,5% | (6,0%) | (40,7%) | 3,4% | (0,1%) | 0,3% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 96,7% | 39,0% | 65,0% | 100,7% | 112,3% | 112,3% | 0,0% | 111,7% | 109,0% | 108,6% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 7,4% | 11,0% | 9,8% | 17,6% | 5,9% | 5,9% | 0,0% | 5,9% | 5,9% | 5,9% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 40,2% | (81,5%) | 3,6% | 77,4% | 81,4% | 81,4% | 0,0% | 100,0% | 100,0% | 100,0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0,0% | 0,0% | 0,0% | 0,0% | 80,6% | 80,6% | 0,0% | 66,8% | 0,0% | 0,0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100,0% | 100,0% | 100,0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 18,0% | (7,0%) | 24,2% | (18,4%) | 0,0% | 48,6% | 0,0% | 0,0% | 0,0% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 2,0% | 2,1% | 2,4% | 9,6% | 9,8% | 9,8% | 8,9% | 9,6% | 10,5% | 0,0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 1,1% | 0,6% | 44,0% | 0,2% | 1,9% | 1,9% | 0,0% | 0,9% | 5,7% | 0,2% |

*References*

*1. Positive cash balances indicative of minimum compliance - subject to 2*
*2. Deduct cash and investment applications (defined) from cash balances*
*3. Indicative of sufficient liquidity to meet average monthly operating payments*
*4. Indicative of funded operational requirements*
*5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*
*6. Realistic average cash collection forecasts as % of annual billed revenue*
*7. Realistic average increase in debt impairment (doubtful debt) provision*
*8. Indicative of planned capital expenditure level & cash payment timing*
*9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing*
*10. Substantiation of National/Province allocations included in budget*
*11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*
*12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*
*13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection*
*14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection*

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Supporting indicators** | | | | | | | | | | | | |
| % incr *total service charges (incl prop rates)* | 18(1)a | | 0,0% | 16,1% | 10,0% | 1,0% | 11,5% | 0,0% | (34,7%) | 9,4% | 5,9% | 6,3% |
| % incr Property Tax | 18(1)a | | 0,0% | 15,7% | 8,0% | 6,0% | 0,4% | 0,0% | (27,3%) | 7,2% | 6,0% | 6,0% |
| % incr Service charges - Electricity | 18(1)a | | 0,0% | (3,6%) | 24,1% | 0,4% | 11,4% | 0,0% | (34,5%) | 12,7% | 5,4% | 6,2% |
| % incr Service charges - Water | 18(1)a | | 0,0% | 161,1% | (6,4%) | (25,1%) | 67,7% | 0,0% | (47,0%) | 6,9% | 6,9% | 6,9% |
| % incr Service charges - Waste Water Management | 18(1)a | | 0,0% | 15,8% | (3,5%) | 7,5% | 18,6% | 0,0% | (41,9%) | 6,9% | 6,9% | 6,9% |
| % incr Service charges - Waste Management | 18(1)a | | 0,0% | 13,6% | (7,2%) | 23,7% | (12,6%) | 0,0% | (35,6%) | 6,5% | 6,5% | 6,5% |
| % incr in Sale of Goods and Rendering of Services | 18(1)a | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Total billable revenue | 18(1)a | | 695 180 | 807 133 | 887 572 | 896 599 | 1 000 086 | 1 000 086 | 653 074 | 1 094 471 | 1 159 510 | 1 232 609 |
| Service charges | | | 695 180 | 807 133 | 887 572 | 896 599 | 1 000 086 | 1 000 086 | 653 074 | 1 094 471 | 1 159 510 | 1 232 609 |
| Property rates | | | 224 326 | 259 514 | 280 203 | 297 076 | 298 309 | 298 309 | 216 724 | 319 920 | 339 115 | 359 462 |
| Service charges - electricity revenue | | | 317 993 | 306 477 | 380 376 | 381 991 | 425 559 | 425 559 | 278 933 | 479 524 | 505 275 | 536 566 |
| Service charges - water revenue | | | 44 968 | 117 400 | 109 873 | 82 323 | 138 057 | 138 057 | 73 234 | 147 583 | 157 766 | 168 652 |
| Service charges - sanitation revenue | | | 53 366 | 61 797 | 59 633 | 64 086 | 76 014 | 76 014 | 44 150 | 81 259 | 86 866 | 92 860 |
| Service charges - refuse removal | | | 54 526 | 61 945 | 57 488 | 71 123 | 62 146 | 62 146 | 40 033 | 66 186 | 70 488 | 75 069 |
| Service charges - other | | | | | | | | | | | | |
| Interest | | | 2 560 | 2 678 | 3 615 | 4 554 | 4 554 | 4 554 | – | 4 554 | 4 554 | 4 554 |
| Capital expenditure excluding capital grant funding | | | 106 185 | 28 287 | 89 757 | 34 000 | 124 102 | 124 102 | 59 087 | 149 606 | 15 780 | 13 556 |
| Cash receipts from ratepayers | 18(1)a | | 751 620 | 363 337 | 624 340 | 1 143 045 | 1 228 350 | 1 228 350 | – | 1 333 401 | 1 377 881 | 1 457 358 |
| Ratepayer & Other revenue | 18(1)a | | 777 038 | 931 707 | 960 156 | 1 135 439 | 1 094 268 | 1 094 268 | 684 944 | 1 193 824 | 1 263 618 | 1 341 836 |
| Change in consumer debtors (current and non-current) | | | N/A | 14 003 | (6 400) | 20 644 | (19 494) | – | 42 031 | (42 031) | (0) | 0 |
| Operating and Capital Grant Revenue | 18(1)a | | 228 043 | 279 561 | 283 769 | 335 969 | 378 913 | 378 913 | 199 764 | 341 582 | 281 733 | 223 895 |
| Capital expenditure - total | 20(1)(vi) | | 131 505 | 21 480 | 92 915 | 150 362 | 273 573 | 273 573 | 101 253 | 260 204 | 65 670 | 14 947 |
| Capital expenditure - renewal | 20(1)(vi) | | 1 391 | 131 | 40 856 | 250 | 5 180 | 5 180 | | 2 398 | 3 752 | 36 |
| **Supporting benchmarks** | | | | | | | | | | | | |
| Growth guideline maximum | | | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% |
| CPI guideline | | | 4,3% | 3,9% | 4,6% | 5,0% | 5,0% | 5,0% | 5,0% | 5,4% | 5,6% | 5,4% |
| DoRA operating grants total MFY | | | | | | | | | | 208 936 | 218 788 | 216 724 |
| Provincial operating grants | | | | | | | | | | 2 955 | 2 955 | 2 955 |
| Provincial capital grants | | | | | | | | | | 75 030 | – | – |
| District Municipality grants | | | | | | | | | | 4 103 | 4 216 | 4 216 |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | | 341 582 | 281 733 | 223 895 |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DoRA operating** | | | | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | | | | | | | | | 203 746 | 214 723 | 214 723 |
| Operational:Revenue:General Revenue:Fuel Levy | | | | | | | | | | – | – | – |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Agriculture Research and Technology | | | | | | | | | | – | – | – |
| Agriculture, Conservation and Environmental | | | | | | | | | | – | – | – |
| Arts and Culture Sustainable Resource Management | | | | | | | | | | – | – | – |
| Community Library | | | | | | | | | | – | – | – |
| Department of Environmental Affairs | | | | | | | | | | – | – | – |
| Department of Tourism | | | | | | | | | | – | – | – |
| Department of Water Affairs and Sanitation Masibambane | | | | | | | | | | – | – | – |
| Emergency Medical Service | | | | | | | | | | – | – | – |
| Energy Efficiency and Demand-side [Schedule 5B] | | | | | | | | | | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | | | | | | | | | 1 495 | – | – |
| HIV and Aids | | | | | | | | | | – | – | – |
| Housing Accreditation | | | | | | | | | | – | – | – |
| Housing Top structure | | | | | | | | | | – | – | – |
| Infrastructure Skills Development Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Integrated City Development Grant | | | | | | | | | | – | – | – |
| Khayelitsha Urban Renewal | | | | | | | | | | – | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | | | | | | | | | 1 785 | 2 001 | 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] | | | | | | | | | | 1 910 | 2 064 | – |
| Water Services Infrastructure Grant | | | | | | | | | | – | – | – |
| Public Transport Network Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Smart Connect Grant | | | | | | | | | | – | – | – |
| Urban Settlement Development Grant | | | | | | | | | | – | – | – |
| WiFi Grant [Department of Telecommunications and Postal Services | | | | | | | | | | – | – | – |
| Street Lighting | | | | | | | | | | – | – | – |
| Traditional Leaders - Imbizion | | | | | | | | | | – | – | – |
| Department of Water and Sanitation Smart Living Handbook | | | | | | | | | | – | – | – |
| Integrated National Electrification Programme Grant | | | | | | | | | | – | – | – |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | | | | | | | – | – | – |
| | | | | | | | | | | **208 936** | **218 788** | **216 724** |
| **DoRA Capital** | | | | | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | | | | | | | | | 7 260 | 7 558 | – |
| Municipal Infrastructure Grant [Schedule 5B] | | | | | | | | | | 36 298 | 39 216 | – |
| Municipal Water Infrastructure Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Neighbourhood Development Partnership Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Public Transport Infrastructure Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Rural Household Infrastructure Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Rural Road Asset Management Systems Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Urban Settlement Development Grant [Schedule 4B] | | | | | | | | | | – | – | – |
| Municipal Human Settlement | | | | | | | | | | – | – | – |
| Community Library | | | | | | | | | | – | – | – |
| Integrated City Development Grant [Schedule 4B] | | | | | | | | | | – | – | – |
| Municipal Disaster Recovery Grant | | | | | | | | | | – | – | – |
| Energy Efficiency and Demand Side Management Grant | | | | | | | | | | – | – | – |
| Khayelitsha Urban Renewal | | | | | | | | | | – | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Municipal Systems Improvement Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Public Transport Network Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Public Transport Network Operations Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | | | | | | | | | – | – | – |
| Water Services Infrastructure Grant [Schedule 5B] | | | | | | | | | | 7 000 | 9 000 | – |
| WIFI Connectivity | | | | | | | | | | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | | | | | | | | | – | – | – |
| Aquaponic Project | | | | | | | | | | – | – | – |
| Restition Settlement | | | | | | | | | | – | – | – |
| Infrastructure Skills Development Grant [Schedule 5B] | | | | | | | | | | – | – | – |
| Restructuring Seed Funding | | | | | | | | | | – | – | – |
| Municipal Disaster Relief Grant | | | | | | | | | | – | – | – |
| Municipal Emergency Housing Grant | | | | | | | | | | – | – | – |
| Metro Informal Settlements Partnership Grant | | | | | | | | | | – | – | – |
| Integrated Urban Development Grant | | | | | | | | | | – | – | – |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Trend** | | | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | N/A | 14 003 | (6 400) | 20 644 | (19 494) | – | 42 031 | (42 031) | (0) | 0 |
| **Total Operating Revenue** | | | 951 260 | 1 154 001 | 1 209 934 | 1 392 621 | 1 360 902 | 1 360 902 | 867 655 | 1 468 315 | 1 551 743 | 1 631 809 |
| **Total Operating Expenditure** | | | 1 082 483 | 1 236 572 | 1 309 281 | 1 505 474 | 1 460 993 | 1 460 993 | 866 846 | 1 605 015 | 1 669 224 | 1 728 480 |
| **Operating Performance Surplus/(Deficit)** | | | (131 223) | (82 571) | (99 347) | (112 853) | (100 091) | (100 091) | 809 | (136 700) | (117 481) | (96 671) |
| **Cash and Cash Equivalents (30 June 2012)** | | | | | | | | | | – | | |
| **Revenue** | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | | 21,3% | 4,8% | 15,1% | (2,3%) | 0,0% | (36,2%) | 7,9% | 5,7% | 5,2% |
| % Increase in Property Rates Revenue | | | | 15,7% | 8,0% | 6,0% | 0,4% | 0,0% | (27,3%) | 47,6% | 6,0% | 6,0% |
| % Increase in Electricity Revenue | | | | (3,6%) | 24,1% | 0,4% | 11,4% | 0,0% | (34,5%) | 12,7% | 5,4% | 6,2% |
| % Increase in Property Rates & Services Charges | | | | 16,1% | 10,0% | 1,0% | 11,5% | 0,0% | (34,7%) | 9,4% | 5,9% | 6,3% |
| **Expenditure** | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | | 14,2% | 5,9% | 15,0% | (3,0%) | 0,0% | (40,7%) | 9,9% | 4,0% | 3,5% |
| % Increase in Employee Costs | | | | 6,2% | 9,5% | 18,3% | 2,4% | 0,0% | (42,2%) | 8,6% | 5,3% | 5,0% |
| % Increase in Electricity Bulk Purchases | | | | (1,1%) | 20,5% | 9,8% | 7,0% | 0,0% | (28,5%) | 12,7% | 5,4% | 6,2% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | | | 0 | 0 | | | | 0 | | |
| Average Cost Per Councillor (Remuneration) | | | | | 0 | 0 | | | | 0 | | |
| R&M % of PPE | | | 2,0% | 2,1% | 2,4% | 9,6% | 9,8% | 9,8% | | 8,9% | 9,6% | 10,5% |
| Asset Renewal and R&M as a % of PPE | | | 0,9% | 2,3% | 5,2% | 13,8% | 15,9% | 15,9% | | 12,1% | 10,8% | 10,9% |
| Debt Impairment % of Total Billable Revenue | | | 7,4% | 11,0% | 9,8% | 17,6% | 5,9% | 5,9% | 0,0% | 5,9% | 5,9% | 5,9% |
| **Capital Revenue** | | | | | | | | | | | | |
| Internally Funded & Other (R'000) | | | – | 8 786 | – | 34 000 | 94 484 | 94 484 | 51 006 | 130 435 | – | – |
| Borrowing (R'000) | | | 25 319 | (6 807) | 3 157 | 116 362 | 149 471 | 149 471 | 42 165 | 110 598 | 49 890 | 1 391 |
| Grant Funding and Other (R'000) | | | – | – | – | – | – | – | – | – | – | – |
| Internally Generated funds % of Non Grant Funding | | | 124,2% | 156,4% | 103,5% | 0,0% | 1242,7% | 1242,7% | 1884,1% | 2037,6% | 416,2% | 110,3% |
| Borrowing % of Non Grant Funding | | | 23,9% | (35,2%) | 3,5% | 0,0% | 504,7% | 504,7% | 521,8% | 576,9% | 316,2% | 10,3% |
| Grant Funding % of Total Funding | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Capital Expenditure** | | | | | | | | | | | | |
| Total Capital Programme (R'000) | | | – | – | – | – | – | – | – | – | – | – |
| Asset Renewal | | | – | – | – | – | – | – | – | – | – | – |
| Asset Renewal % of Total Capital Expenditure | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Cash** | | | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | | 96,7% | 39,0% | 65,0% | 100,7% | 112,3% | 112,3% | 0,0% | 111,7% | 109,0% | 108,6% |
| Cash Coverage Ratio | | | 0 | 0 | 0 | 0 | 0 | 0 | – | 0 | 0 | 0 |
| **Borrowing** | | | | | | | | | | | | |
| Credit Rating (2009/10) | | | | | | | | | | 0 | | |
| Capital Charges to Operating | | | 0,4% | 0,7% | 0,8% | 2,6% | 1,9% | 1,9% | 0,6% | 2,7% | 3,5% | 3,1% |
| Borrowing Receipts % of Capital Expenditure | | | 0,0% | 0,0% | 0,0% | 0,0% | 80,6% | 80,6% | 0,0% | 66,8% | 0,0% | 0,0% |
| **Reserves** | | | | | | | | | | | | |
| Surplus/(Deficit) | | | (51 679) | (42 504) | 35 320 | 22 362 | 5 608 | 5 608 | (11 548) | 7 755 | 14 327 | 32 549 |
| **Free Services** | | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Total Operating Revenue | | | 951 260 | 1 154 001 | 1 209 934 | 1 392 621 | 1 360 902 | 1 360 902 | 867 655 | 1 468 315 | 1 551 743 | 1 631 809 |
| Total Operating Expenditure | | | 1 082 483 | 1 236 572 | 1 309 281 | 1 505 474 | 1 460 993 | 1 460 993 | 866 846 | 1 605 015 | 1 669 224 | 1 728 480 |
| Surplus/(Deficit) Budgeted Operating Statement | | | (131 223) | (82 571) | (99 347) | (112 853) | (100 091) | (100 091) | 809 | (136 700) | (117 481) | (96 671) |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | (51 679) | (42 504) | 35 320 | 22 362 | 5 608 | 5 608 | (11 548) | 7 755 | 14 327 | 32 549 |
| **MTREF Funded (1) / Unfunded (0)** | | 15 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 |
| **MTREF Funded ✓ / Unfunded ✗** | | 15 | × | × | ✓ | ✓ | ✓ | ✓ | × | ✓ | ✓ | ✓ |

*References*

*15. Subject to figures provided in Schedule.*

## EC108 Kouga - Supporting Table SA11 Property rates summary

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Valuation:** | 1 | | | | | | | | | |
| Date of valuation: | | | | | | | | | | |
| Financial year valuation used | | | | | | | | | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | | | | | | | | | |
| Municipal/assistant valuer appointed? (Y/N) | | | | | | | | | | |
| Municipal partnership s38 used? (Y/N) | | | | | | | | | | |
| No. of assistant valuers (FTE) | 3 | | | | | | | | | |
| No. of data collectors (FTE) | 3 | | | | | | | | | |
| No. of internal valuers (FTE) | 3 | | | | | | | | | |
| No. of external valuers (FTE) | 3 | | | | | | | | | |
| No. of additional valuers (FTE) | 4 | | | | | | | | | |
| Valuation appeal board established? (Y/N) | | | | | | | | | | |
| Implementation time of new valuation roll (mths) | | | | | | | | | | |
| No. of properties | 5 | | | | | | | | | |
| No. of sectional title values | 5 | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | |
| No. of objections by rate payers | | | | | | | | | | |
| No. of appeals by rate payers | | | | | | | | | | |
| No. of successful objections | 8 | | | | | | | | | |
| No. of successful objections > 10% | 8 | | | | | | | | | |
| Supplementary valuation | | | | | | | | | | |
| Public service infrastructure value (Rm) | 5 | | | | | | | | | |
| Municipality owned property value (Rm) | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | |
| **Total valuation reductions:** | | – | – | – | – | – | – | – | – | – |
| Total value used for rating (Rm) | 5 | | | | | | | | | |
| Total land value (Rm) | 5 | | | | | | | | | |
| Total value of improvements (Rm) | 5 | | | | | | | | | |
| Total market value (Rm) | 5 | | | | | | | | | |
| **Rating:** | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | | | | | | | | | |
| Differential rates used? (Y/N) | 5 | | | | | | | | | |
| Limit on annual rate increase (s20)? (Y/N) | | | | | | | | | | |
| Special rating area used? (Y/N) | | | | | | | | | | |
| Phasing-in properties s21 (number) | | – | – | – | – | – | – | – | – | – |
| Rates policy accompanying budget? (Y/N) | | | | | | | | | | |
| Fixed amount minimum value (R'000) | | – | – | – | – | | | – | | |
| Non-residential prescribed ratio s19? (%) | | 0,0% | 0,0% | 0,0% | 0,0% | | | 0,0% | | |
| **Rate revenue:** | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | | | | | | | | |
| Rate revenue expected to collect (R'000) | 6 | | | | | | | | | |
| Expected cash collection rate (%) | | | | | | | | | | |
| Special rating areas (R'000) | 7 | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | |

*References*

*1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand*
*2. To give effect to rates policy*
*3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff*
*4. Required to implement new system (FTE)*
*5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12*
*6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)*
*7. Included in rate revenue budget*
*8. In favour of the rate-payer*

## EC108 Kouga - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Current Year 2024/25** | | | | | | | | | | | | | |
| **Valuation:** | | | | | | | | | | | | | |
| No. of properties | | | | | | | | | | | | | – |
| No. of sectional title property values | | | | | | | | | | | | | – |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | – |
| No. of supplementary valuations | | | | | | | | | | | | | – |
| Supplementary valuation (Rm) | | | | | | | | | | | | | – |
| No. of valuation roll amendments | | | | | | | | | | | | | – |
| No. of objections by rate-payers | | | | | | | | | | | | | – |
| No. of appeals by rate-payers | | | | | | | | | | | | | – |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | – |
| No. of successful objections | 5 | | | | | | | | | | | | – |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | – |
| Estimated no. of properties not valued | | | | | | | | | | | | | – |
| Years since last valuation **(select)** | | | | | | | | | | | | | |
| Frequency of valuation **(select)** | | | | | | | | | | | | | |
| Method of valuation used **(select)** | | | | | | | | | | | | | |
| Base of valuation **(select)** | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | – |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | | – |
| **Total valuation reductions:** | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | – |
| Total land value (Rm) | 6 | | | | | | | | | | | | – |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | – |
| Total market value (Rm) | 6 | | | | | | | | | | | | – |
| **Rating:** | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | – |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | | – |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | | – |
| Special rating areas (R'000) | | | | | | | | | | | | | – |

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

*References*

*1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations*
*2. Include value of additional reductions is 'free' value greater than MPRA minimum.*
*3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum*
*4. Include arrears collections*
*5. In favour of the rate-payer*
*6. Provide relevant information for historical comparisons.*

## EC108 Kouga - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Budget Year 2025/26** | | | | | | | | | | | | | |
| **Valuation:** | | | | | | | | | | | | | |
| No. of properties | | | | | | | | | | | | | – |
| No. of sectional title property values | | | | | | | | | | | | | – |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | – |
| No. of supplementary valuations | | | | | | | | | | | | | – |
| Supplementary valuation (Rm) | | | | | | | | | | | | | – |
| No. of valuation roll amendments | | | | | | | | | | | | | – |
| No. of objections by rate-payers | | | | | | | | | | | | | – |
| No. of appeals by rate-payers | | | | | | | | | | | | | – |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | – |
| No. of successful objections | 5 | | | | | | | | | | | | – |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | – |
| Estimated no. of properties not valued | | | | | | | | | | | | | – |
| Years since last valuation **(select)** | | | | | | | | | | | | | |
| Frequency of valuation **(select)** | | | | | | | | | | | | | |
| Method of valuation used **(select)** | | | | | | | | | | | | | |
| Base of valuation **(select)** | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | – |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | – |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | | – |
| **Total valuation reductions:** | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | – |
| Total land value (Rm) | 6 | | | | | | | | | | | | – |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | – |
| Total market value (Rm) | 6 | | | | | | | | | | | | – |
| **Rating:** | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | – |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | | – |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | | – |

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

*References*

*1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations*
*2. Include value of additional reductions is 'free' value greater than MPRA minimum.*
*3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum*
*4. Include arrears collections*
*5. In favour of the rate-payer*
*6. Provide relevant information for historical comparisons.*

## EC108 Kouga - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Property rates** *(rate in the Rand)* | 1 | | | | | | | | |
| Residential properties | | | | | | | | | |
| Residential properties - vacant land | | | | | | | | | |
| Formal/informal settlements | | | | | | | | | |
| Small holdings | | | | | | | | | |
| Farm properties - used | | | | | | | | | |
| Farm properties - not used | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Communal land - residential | | | | | | | | | |
| Communal land - small holdings | | | | | | | | | |
| Communal land - farm property | | | | | | | | | |
| Communal land - business and commercial | | | | | | | | | |
| Communal land - other | | | | | | | | | |
| State-owned properties | | | | | | | | | |
| Municipal properties | | | | | | | | | |
| Public service infrastructure | | | | | | | | | |
| Privately owned towns serviced by the owner | | | | | | | | | |
| State trust land | | | | | | | | | |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | | | | | | | |
| **Property rates by usage** | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Mining properties | | | 15 000,0000 | 15 000,0000 | 15 000,0000 | 15 000,0000 | 15 000,0000 | 15 000,0000 | 15 000,0000 |
| Residential properties | | | | | | | | | |
| Agricultural properties | | | | | | | | | |
| Public benefit organisations | | | | | | | | | |
| Public service purpose properties | | | | | | | | | |
| Public service infrastructure properties | | | | | | | | | |
| Vacant land | | | | | | | | | |
| Sport Clubs and Fields (Bitou only) | | | | | | | | | |
| Sectional Title Garages (Drakenstein only) | | | | | | | | | |
| **Exemptions, reductions and rebates** *(Rands)* | | | | | | | | | |
| ***Residential properties*** | | | | | | | | | |
| R15 000 threshhold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | | | | | | | |
| Indigent rebate or exemption | | | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | | | | | | | | |
| ***Other rebates or exemptions*** | 2 | | | | | | | | |
| **Water tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | | | | | | | |
| Service point - vacant land *(Rands/month)* | | | | | | | | | |
| Water usage - flat rate tariff *(c/kl)* | | | | | | | | | |
| Water usage - life line tariff | | | | | | | | | |
| Water usage - Block 1 (c/kl) | | | | | | | | | |
| Water usage - Block 2 (c/kl) | | | | | | | | | |
| Water usage - Block 3 (c/kl) | | | | | | | | | |
| Water usage - Block 4 (c/kl) | | | | | | | | | |
| Water usage - Block 5 (c/kl) | | | | | | | | | |
| Water usage - Block 6 (c/kl) | | | | | | | | | |
| ***Other*** | 2 | | | | | | | | |
| **Waste water tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | | | | | | | |
| Service point - vacant land *(Rands/month)* | | | | | | | | | |
| Waste water - flat rate tariff *(c/kl)* | | | | | | | | | |
| Volumetric charge - Block 1 (c/kl) | | | | | | | | | |
| Volumetric charge - Block 2 (c/kl) | | | | | | | | | |
| Volumetric charge - Block 3 (c/kl) | | | | | | | | | |
| Volumetric charge - Block 4 (c/kl) | | | | | | | | | |
| ***Other*** | 2 | | | | | | | | |

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Electricity tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | | | | | | | |
| Service point - vacant land *(Rands/month)* | | | | | | | | | |
| FBE | | | | | | | | | |
| Life-line tariff - meter | | | | | | | | | |
| Life-line tariff - prepaid | | | | | | | | | |
| Flat rate tariff - meter *(c/kwh)* | | | | | | | | | |
| Flat rate tariff - prepaid*(c/kwh)* | | | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 2 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 3 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 4 (c/kwh) | | | | | | | | | |
| Meter - IBT Block 5 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 1 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 2 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 3 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 4 (c/kwh) | | | | | | | | | |
| Prepaid - IBT Block 5 (c/kwh) | | | | | | | | | |
| ***Other*** | 2 | | | | | | | | |
| **Waste management tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Street cleaning charge | | | | | | | | | |
| Basic charge/fixed fee | | | | | | | | | |
| 80l bin - once a week | | | | | | | | | |
| 250l bin - once a week | | | | | | | | | |

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

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Exemptions, reductions and rebates** *(Rands)* | | | | | | | | | |
| Residential properties | | | | | | | | | |
| *Residential properties - vacant land* | | | | | | | | | |
| *Formal/informal settlements* | | | | | | | | | |
| *Small holdings* | | | | | | | | | |
| *Farm properties - used* | | | | | | | | | |
| *Farm properties - not used* | | | | | | | | | |
| *Industrial properties* | | | | | | | | | |
| *Business and commercial properties* | | | | | | | | | |
| **Water tariffs** | | | | | | | | | |
| Communal land - farm property | | | | | | | | | |
| *Communal land - business and commercial* | | | | | | | | | |
| *Communal land - other* | | | | | | | | | |
| *State-owned properties* | | | | | | | | | |
| *Municipal properties* | | | | | | | | | |
| *Public service infrastructure* | | | | | | | | | |
| *Privately owned towns serviced by the owner* | | | | | | | | | |
| *State trust land* | | | | | | | | | |
| *Restitution and redistribution properties* | | | | | | | | | |
| *Protected areas* | | | | | | | | | |
| *National monuments properties* | | | | | | | | | |
| *Exemptions, reductions and rebates (Rands)* | | | | | | | | | |
| *Residential properties* | | | | | | | | | |
| *R15 000 threshhold rebate* | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| **Waste water tariffs** | | | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| *Temporary relief rebate or exemption* | | | | | | | | | |
| *Bona fide farmers rebate or exemption* | | | | | | | | | |
| *Other rebates or exemptions* | 2 | | | | | | | | |
| *Water tariffs* | | | | | | | | | |
| *Domestic* | | | | | | | | | |
| *Basic charge/fixed fee (Rands/month)* | | | | | | | | | |
| **Electricity tariffs** | | | | | | | | | |
| Water usage - life line tariff | | | | | | | | | |
| *Water usage - Block 1 (c/kl)* | | | | | | | | | |
| *Water usage - Block 2 (c/kl)* | | | | | | | | | |
| *Water usage - Block 3 (c/kl)* | | | | | | | | | |
| *Water usage - Block 4 (c/kl)* | | | | | | | | | |
| *Other* | 2 | | | | | | | | |
| *Waste water tariffs* | | | | | | | | | |
| *Domestic* | | | | | | | | | |
| *Basic charge/fixed fee (Rands/month)* | | | | | | | | | |
| *Service point - vacant land (Rands/month)* | | | | | | | | | |
| *Waste water - flat rate tariff (c/kl)* | | | | | | | | | |
| *Volumetric charge - Block 1 (c/kl)* | | | | | | | | | |
| *Volumetric charge - Block 2 (c/kl)* | | | | | | | | | |
| *Volumetric charge - Block 3 (c/kl)* | | | | | | | | | |

## EC108 Kouga - Supporting Table SA14 Household bills

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Rand/cent | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 % incr. | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Monthly Account for Household - 'Middle Income Range'** | 1 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **sub-total** | | – | – | – | – | – | – | – | – | – | – |
| VAT on Services | | – | – | – | – | – | – | – | – | – | – |
| **Total large household bill:** | | – | – | – | – | – | – | – | – | – | – |
| **% increase/-decrease** | | | – | – | – | – | – | | – | – | – |
| **Monthly Account for Household - 'Affordable Range'** | 2 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **sub-total** | | – | – | – | – | – | – | – | – | – | – |
| VAT on Services | | – | – | – | – | – | – | – | – | – | – |
| **Total small household bill:** | | – | – | – | – | – | – | – | – | – | – |
| **% increase/-decrease** | | | – | – | – | – | – | | – | – | – |
| **Monthly Account for Household - 'Indigent' Household receiving free basic services** | 3 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **sub-total** | | – | – | – | – | – | – | – | – | – | – |
| VAT on Services | | – | – | – | – | – | – | | – | – | – |
| **Total small household bill:** | | – | – | – | – | – | – | – | – | – | – |
| **% increase/-decrease** | | | – | – | – | – | – | | – | – | – |

## EC108 Kouga - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality** | | | | | | | | | | |
| Securities - National Government | | – | – | – | – | – | – | – | – | – |
| Listed Corporate Bonds | | – | – | – | – | – | – | – | – | – |
| Deposits - Bank | | 9 803 | 83 334 | 117 412 | 5 000 | 117 412 | 117 412 | 148 652 | 123 484 | 139 541 |
| Deposits - Public Investment Commissioners | | – | – | – | – | – | – | – | – | – |
| Deposits - Corporation for Public Deposits | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptance Certificates | | – | – | – | – | – | – | – | – | – |
| Negotiable Certificates of Deposit - Banks | | – | – | – | – | – | – | – | – | – |
| Guaranteed Endowment Policies (sinking) | | – | – | – | – | – | – | – | – | – |
| Repurchase Agreements - Banks | | – | – | – | – | – | – | – | – | – |
| Municipal Bonds | | – | – | – | – | – | – | – | – | – |
| **Municipality sub-total** | 1 | **9 803** | **83 334** | **117 412** | **5 000** | **117 412** | **117 412** | **148 652** | **123 484** | **139 541** |
| **Entities** | | | | | | | | | | |
| Securities - National Government | | – | – | – | – | – | – | – | – | – |
| Listed Corporate Bonds | | – | – | – | – | – | – | – | – | – |
| Deposits - Bank | | – | – | – | – | – | – | – | – | – |
| Deposits - Public Investment Commissioners | | – | – | – | – | – | – | – | – | – |
| Deposits - Corporation for Public Deposits | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptance Certificates | | – | – | – | – | – | – | – | – | – |
| Negotiable Certificates of Deposit - Banks | | – | – | – | – | – | – | – | – | – |
| Guaranteed Endowment Policies (sinking) | | – | – | – | – | – | – | – | – | – |
| Repurchase Agreements - Banks | | – | – | – | – | – | – | – | – | – |
| **Entities sub-total** | | **–** | – | – | – | – | – | – | – | – |
| **Consolidated total:** | | **9 803** | **83 334** | **117 412** | **5 000** | **117 412** | **117 412** | **148 652** | **123 484** | **139 541** |

**EC108 Kouga - Supporting Table SA16 Investment particulars by maturity**

| Investments by Maturity<br>Name of institution & investment ID | Ref<br>1 | Period of Investment<br>Yrs/Months | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate [3] | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Parent municipality | | | | | | | | | | | | | | |
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| Municipality sub-total | | | | | | | | | | | | | | |
| Entities | | | | | | | | | | | | | | |
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| Entities sub-total | | | | | | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | | | | | | |

## EC108 Kouga - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality** | | | | | | | | | | |
| Annuity and Bullet Loans | | – | – | – | – | 91 010 | 91 010 | 82 340 | (17 424) | (17 424) |
| Long-Term Loans (non-annuity) | | – | – | – | – | – | – | – | – | – |
| Local registered stock | | – | – | – | – | – | – | – | – | – |
| Instalment Credit | | – | – | – | – | – | – | – | – | – |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | – | – | – | – | – | – | – | – | – |
| Finance Granted By Cap Equipment Supplier | | – | – | – | – | – | – | – | – | – |
| Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Non-Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptances | | – | – | – | – | – | – | – | – | – |
| Financial derivatives | | – | – | – | – | – | – | – | – | – |
| Other Securities | | 21 944 | 23 375 | 12 231 | (22 667) | (21 173) | (21 173) | 120 843 | 188 664 | 171 239 |
| **Municipality sub-total** | 1 | **21 944** | **23 375** | **12 231** | **(22 667)** | **69 837** | **69 837** | **203 183** | **171 239** | **153 815** |
| **Entities** | | | | | | | | | | |
| Annuity and Bullet Loans | | – | – | – | – | – | – | – | – | – |
| Long-Term Loans (non-annuity) | | – | – | – | – | – | – | – | – | – |
| Local registered stock | | – | – | – | – | – | – | – | – | – |
| Instalment Credit | | – | – | – | – | – | – | – | – | – |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | – | – | – | – | – | – | – | – | – |
| Finance Granted By Cap Equipment Supplier | | – | – | – | – | – | – | – | – | – |
| Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Non-Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptances | | – | – | – | – | – | – | – | – | – |
| Financial derivatives | | – | – | – | – | – | – | – | – | – |
| Other Securities | | – | – | – | – | – | – | – | – | – |
| **Entities sub-total** | 1 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Borrowing** | 1 | **21 944** | **23 375** | **12 231** | **(22 667)** | **69 837** | **69 837** | **203 183** | **171 239** | **153 815** |

| Unspent Borrowing - Categorised by type | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Parent municipality** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | – | – | – | – | 50 000 | 50 000 | – | – | – |
| Long-Term Loans (non-annuity) | | – | – | – | – | – | – | – | – | – |
| Local registered stock | | – | – | – | – | – | – | – | – | – |
| Instalment Credit | | – | – | – | – | – | – | – | – | – |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | – | – | – | – | – | – | – | – | – |
| Finance Granted By Cap Equipment Supplier | | – | – | – | – | – | – | – | – | – |
| Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Non-Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptances | | – | – | – | – | – | – | – | – | – |
| Financial derivatives | | – | – | – | – | – | – | – | – | – |
| Other Securities | | – | – | – | – | – | – | – | – | – |
| **Municipality sub-total** | 1 | **–** | **–** | **–** | **–** | **50 000** | **50 000** | **–** | **–** | **–** |
| **Entities** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | – | – | – | – | – | – | – | – | – |
| Long-Term Loans (non-annuity) | | – | – | – | – | – | – | – | – | – |
| Local registered stock | | – | – | – | – | – | – | – | – | – |
| Instalment Credit | | – | – | – | – | – | – | – | – | – |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | – | – | – | – | – | – | – | – | – |
| Finance Granted By Cap Equipment Supplier | | – | – | – | – | – | – | – | – | – |
| Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Non-Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptances | | – | – | – | – | – | – | – | – | – |
| Financial derivatives | | – | – | – | – | – | – | – | – | – |
| Other Securities | | – | – | – | – | – | – | – | – | – |
| **Entities sub-total** | 1 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Unspent Borrowing** | 1 | **–** | **–** | **–** | **–** | **50 000** | **50 000** | **–** | **–** | **–** |

## EC108 Kouga - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **RECEIPTS:** | 1, 2 | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **145 494** | **163 292** | **184 506** | **197 710** | **197 710** | **197 710** | **208 936** | **218 788** | **216 724** |
| Operational Revenue:General Revenue:Equitable Share | | 143 774 | 163 292 | 180 506 | 192 664 | 192 664 | 192 664 | 203 746 | 214 723 | 214 723 |
| Operational:Revenue:General Revenue:Fuel Levy | | – | – | – | – | – | – | – | – | – |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Agriculture Research and Technology | | – | – | – | – | – | – | – | – | – |
| Agriculture, Conservation and Environmental | | – | – | – | – | – | – | – | – | – |
| Arts and Culture Sustainable Resource Management | | – | – | – | – | – | – | – | – | – |
| Community Library | | – | – | – | – | – | – | – | – | – |
| Department of Environmental Affairs | | – | – | – | – | – | – | – | – | – |
| Department of Tourism | | – | – | – | – | – | – | – | – | – |
| Department of Water Affairs and Sanitation Masibambane | | – | – | – | – | – | – | – | – | – |
| Emergency Medical Service | | – | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand-side [Schedule 5B] | | – | – | 4 000 | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | – | – | – | 1 495 | 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] | | 1 720 | – | – | 1 723 | 1 723 | 1 723 | 1 785 | 2 001 | 2 001 |
| Mitchell's Plain Urban Renewal | | – | – | – | – | – | – | – | – | – |
| Municipal Demarcation and Transition Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Municipal Human Settlement Capacity Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Municipal Systems Improvement Grant | | – | – | – | – | – | – | – | – | – |
| Natural Resource Management Project | | – | – | – | – | – | – | – | – | – |
| Neighbourhood Development Partnership Grant | | – | – | – | – | – | – | – | – | – |
| Operation Clean Audit | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Recovery Grant | | – | – | – | – | – | – | – | – | – |
| Public Service Improvement Facility | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Operations Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Restructuring - Seed Funding | | – | – | – | – | – | – | – | – | – |
| Revenue Enhancement Grant Debtors Book | | – | – | – | – | – | – | – | – | – |
| Rural Road Asset Management Systems Grant | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation | | – | – | – | – | – | – | – | – | – |
| Terrestrial Invasive Alien Plants | | – | – | – | – | – | – | – | – | – |
| Water Services Operating Subsidy Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Health Hygiene in Informal Settlements | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant [Schedule 5B] | | – | – | – | 1 828 | 1 828 | 1 828 | 1 910 | 2 064 | – |
| Water Services Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Smart Connect Grant | | – | – | – | – | – | – | – | – | – |
| Urban Settlement Development Grant | | – | – | – | – | – | – | – | – | – |
| WiFi Grant [Department of Telecommunications and Postal Services | | – | – | – | – | – | – | – | – | – |
| Street Lighting | | – | – | – | – | – | – | – | – | – |
| Traditional Leaders - Imbizion | | – | – | – | – | – | – | – | – | – |
| Department of Water and Sanitation Smart Living Handbook | | – | – | – | – | – | – | – | – | – |
| Integrated National Electrification Programme Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Restructuring Grant | | – | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Emergency Housing Grant | | – | – | – | – | – | – | – | – | – |
| Metro Informal Settlements Partnership Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| Programme and Project Preparation Support Grant | | – | – | – | – | – | – | – | – | – |
| **Provincial Government:** | | **13 276** | **–** | **–** | **–** | **6 997** | **6 997** | **–** | **–** | **–** |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | 13 276 | – | – | – | 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** | 5 | **158 770** | **163 292** | **184 506** | **197 710** | **204 757** | **204 757** | **208 936** | **218 788** | **216 724** |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **12 500** | **57 339** | **150** | **52 874** | **52 762** | **52 762** | **50 558** | **55 774** | **–** |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | – | – | – | 4 203 | 4 203 | 4 203 | 7 260 | 7 558 | – |
| Municipal Infrastructure Grant [Schedule 5B] | | – | – | – | 34 730 | 34 618 | 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] | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Municipal Human Settlement | | – | – | – | – | – | – | – | – | – |
| Community Library | | – | – | – | – | – | – | – | – | – |
| Integrated City Development Grant [Schedule 4B] | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Recovery Grant [Schedule 4B] | | – | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | – | – |
| Khayelitsha Urban Renewal | | – | – | – | – | – | – | – | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | – | – | 150 | – | – | – | – | – | – |
| Municipal Systems Improvement Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Operations Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | – | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant [Schedule 5B] | | – | 54 339 | – | 13 941 | 13 941 | 13 941 | 7 000 | 9 000 | – |
| WIFI Connectivity | | – | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Aquaponic Project | | – | – | – | – | – | – | – | – | – |
| Restition Settlement | | – | – | – | – | – | – | – | – | – |
| Infrastructure Skills Development Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Restructuring Seed Funding | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | 12 500 | 3 000 | – | – | – | – | – | – | – |
| Municipal Emergency Housing Grant | | – | – | – | – | – | – | – | – | – |
| Metro Informal Settlements Partnership Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| **Provincial Government:** | | **(11 750)** | **25 689** | **361** | **68 969** | **75 655** | **75 655** | **75 030** | **–** | **–** |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | (11 750) | 25 689 | 361 | 68 969 | 75 655 | 75 655 | 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** | 5 | **750** | **83 029** | **511** | **121 843** | **128 417** | **128 417** | **125 588** | **55 774** | **–** |
| | | | | | | | | | | |
| **TOTAL RECEIPTS OF TRANSFERS & GRANTS** | | **159 521** | **246 321** | **185 017** | **319 553** | **333 174** | **333 174** | **334 524** | **274 562** | **216 724** |

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

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **EXPENDITURE:** | 1 | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **133 828** | **89 175** | **100 420** | **122 334** | **123 777** | **123 777** | **126 487** | **130 946** | **137 024** |
| Operational Revenue:General Revenue:Equitable Share | | 130 441 | 84 774 | 91 483 | 117 425 | 118 801 | 118 801 | 119 294 | 124 826 | 130 688 |
| Operational:Revenue:General Revenue:Fuel Levy | | – | – | – | – | – | – | – | – | – |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Agriculture Research and Technology | | – | – | – | – | – | – | – | – | – |
| Agriculture, Conservation and Environmental | | – | – | – | – | – | – | – | – | – |
| Arts and Culture Sustainable Resource Management | | – | – | – | – | – | – | – | – | – |
| Community Library | | – | – | – | – | – | – | – | – | – |
| Department of Environmental Affairs | | – | – | – | – | – | – | – | – | – |
| Department of Tourism | | – | – | – | – | – | – | – | – | – |
| Department of Water Affairs and Sanitation Masibambane | | – | – | – | – | – | – | – | – | – |
| Emergency Medical Service | | – | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand-side [Schedule 5B] | | – | – | 3 567 | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 694 | 1 341 | 2 321 | 1 495 | 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] | | 1 015 | 1 557 | 1 443 | 1 586 | 1 586 | 1 586 | 1 126 | 1 308 | 1 272 |
| 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] | | 678 | 1 502 | 1 606 | 1 828 | 1 895 | 1 895 | 4 572 | 4 812 | 5 064 |
| Water Services Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Smart Connect Grant | | – | – | – | – | – | – | – | – | – |
| Urban Settlement Development Grant | | – | – | – | – | – | – | – | – | – |
| WiFi Grant [Department of Telecommunications and Postal Services | | – | – | – | – | – | – | – | – | – |
| Street Lighting | | – | – | – | – | – | – | – | – | – |
| Traditional Leaders - Imbizion | | – | – | – | – | – | – | – | – | – |
| Department of Water and Sanitation Smart Living Handbook | | – | – | – | – | – | – | – | – | – |
| Integrated National Electrification Programme Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Restructuring Grant | | – | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Emergency Housing Grant | | – | – | – | – | – | – | – | – | – |
| Programme and Project Preparation Support Grant | | – | – | – | – | – | – | – | – | – |
| **Provincial Government:** | | **–** | **3 700** | **5 949** | **0** | **6 997** | **6 997** | **–** | **–** | **–** |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | 3 700 | 5 272 | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | 677 | 0 | 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:** | | **2 784** | **3 266** | **1 977** | **2 393** | **2 393** | **2 393** | **4 159** | **4 377** | **4 607** |
| *All Grants* | | 2 784 | 3 266 | 1 977 | 2 393 | 2 393 | 2 393 | 4 159 | 4 377 | 4 607 |
| **Other Grant Providers:** | | **956** | **–** | **–** | **–** | **50** | **50** | **–** | **–** | **–** |
| *Departmental Agencies and Accounts* | | 219 | – | – | – | 50 | 50 | – | – | – |
| *Foreign Government and International Organisations* | | 169 | – | – | – | – | – | – | – | – |
| *Households* | | – | – | – | – | – | – | – | – | – |
| *Non-profit Institutions* | | – | – | – | – | – | – | – | – | – |
| *Private Enterprises* | | 208 | – | – | – | – | – | – | – | – |
| *Public Corporations* | | 360 | – | – | – | – | – | – | – | – |
| *Higher Educational Institutions* | | | | | | | | | | |
| *Parent Municipality / Entity* | | – | – | – | – | – | – | – | – | – |
| **Total operating expenditure of Transfers and Grants:** | | **137 568** | **96 140** | **108 346** | **124 727** | **133 216** | **133 216** | **130 645** | **135 323** | **141 631** |
| **Capital expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **(6 685)** | **84 950** | **371** | **54 997** | **61 737** | **61 737** | **43 963** | **48 499** | **–** |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 5 702 | 3 132 | (81) | 3 655 | 4 252 | 4 252 | 6 313 | 6 572 | – |
| Municipal Infrastructure Grant [Schedule 5B] | | (23 257) | 3 170 | 25 | 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 | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| 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] | | – | – | 130 | – | – | – | – | – | – |
| Municipal Systems Improvement Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Operations Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | – | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant [Schedule 5B] | | – | (13 093) | – | 12 123 | 18 356 | 18 356 | 6 087 | 7 826 | – |
| WIFI Connectivity | | – | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Aquaponic Project | | – | – | – | – | – | – | – | – | – |
| Restition Settlement | | – | – | – | – | – | – | – | – | – |
| Infrastructure Skills Development Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Restructuring Seed Funding | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | 10 870 | 91 741 | 297 | 9 020 | 9 027 | 9 027 | – | – | – |
| Municipal Emergency Housing Grant | | – | – | – | – | – | – | – | – | – |
| Metro Informal Settlements Partnership Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| **Provincial Government:** | | **–** | **–** | **–** | **59 973** | **86 343** | **86 343** | **65 243** | **–** | **–** |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | 59 973 | 86 343 | 86 343 | 65 243 | – | – |
| Libraries, Archives and Museums | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Public Transport | | – | – | – | – | – | – | – | – | – |
| Road Infrastructure | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | – | – |
| **District Municipality:** | | **32 111** | **–** | **2 810** | **1 391** | **1 391** | **1 391** | **1 391** | **1 391** | **1 391** |
| *All Grants* | | 32 111 | – | 2 810 | 1 391 | 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* | | – | – | – | – | – | – | – | – | – |
| *Private Enterprises* | | – | – | – | – | – | – | – | – | – |
| *Public Corporations* | | – | – | – | – | – | – | – | – | – |
| *Higher Educational Institutions* | | – | – | – | – | – | – | – | – | – |
| *Parent Municipality / Entity* | | – | – | – | – | – | – | – | – | – |
| *Transfer from Operational Revenue* | | – | – | – | – | – | – | – | – | – |
| **Total capital expenditure of Transfers and Grants** | | **25 426** | **84 950** | **3 182** | **116 362** | **149 471** | **149 471** | **110 598** | **49 890** | **1 391** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **162 994** | **181 090** | **111 528** | **241 089** | **282 687** | **282 687** | **241 243** | **185 213** | **143 022** |

## EC108 Kouga - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Operating transfers and grants:** | 1,3 | | | | | | | | | |
| **National Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | 40 | 0 | – | – | – | – | – | – | – |
| Current year receipts | | (4 814) | (4 690) | (9 634) | (5 046) | (5 046) | (5 046) | (5 190) | (4 065) | (2 001) |
| Conditions met - transferred to revenue | | 4 814 | 4 690 | 9 634 | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| **Closing Balance** | | 40 | 0 | – | (5 046) | (5 046) | (5 046) | (5 190) | (4 065) | (2 001) |
| **Provincial Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | (3 258) | – | – | – | – | – | – |
| Current year receipts | | (13 276) | (5 000) | – | – | (6 997) | (6 997) | – | – | – |
| Conditions met - transferred to revenue | | – | – | 3 258 | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| **Closing Balance** | | (13 276) | (5 000) | (0) | – | (6 997) | (6 997) | – | – | – |
| **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 | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| **Closing Balance** | | – | – | – | – | (50) | (50) | – | – | – |
| **Total operating transfers and grants revenue** | | **4 814** | **4 690** | **12 893** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total operating transfers and grants - CTBM** | 2 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Capital transfers and grants:** | 1,3 | | | | | | | | | |
| **National Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | (6 003) | – | (5 895) | (10 373) | (18 235) | (18 235) | – | – | – |
| Current year receipts | | (52 042) | (99 536) | (77 914) | (52 874) | (52 762) | (52 762) | (50 558) | (55 774) | – |
| Conditions met - transferred to revenue | | 58 005 | 93 641 | 65 574 | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| **Closing Balance** | | (40) | (5 895) | (18 235) | (63 247) | (70 997) | (70 997) | (50 558) | (55 774) | – |
| **Provincial Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | (987) | (0) | (19 841) | – | (20 556) | (20 556) | – | – | – |
| Current year receipts | | 11 750 | (25 689) | (2 178) | (68 969) | (75 655) | (75 655) | (75 030) | – | – |
| Conditions met - transferred to revenue | | – | – | 1 463 | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| **Closing Balance** | | 10 763 | (25 689) | (20 556) | (68 969) | (96 211) | (96 211) | (75 030) | – | – |
| **District Municipality:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | 13 512 | 7 590 | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| **Closing Balance** | | 13 512 | 7 590 | – | – | – | – | – | – | – |
| **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** | | **71 517** | **101 231** | **67 037** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total capital transfers and grants - CTBM** | 2 | **24 235** | **(23 994)** | **(38 791)** | **(132 216)** | **(167 208)** | **(167 208)** | **(125 588)** | **(55 774)** | **–** |
| **TOTAL TRANSFERS AND GRANTS REVENUE** | | **76 331** | **105 921** | **79 929** | **–** | **–** | **–** | **–** | **–** | **–** |
| **TOTAL TRANSFERS AND GRANTS - CTBM** | | **24 235** | **(23 994)** | **(38 791)** | **(132 216)** | **(167 208)** | **(167 208)** | **(125 588)** | **(55 774)** | **–** |

## EC108 Kouga - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Cash Transfers to other municipalities** | | | | | | | | | | | |
| *Operational* | 1 | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Transfers To Municipalities:** | | – | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to Entities/Other External Mechanisms** | | | | | | | | | | | |
| *Operational* | 2 | – | – | – | – | – | – | – | – | – | – |
| Capital | | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Transfers To Entities/Ems'** | | – | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to other Organs of State** | | | | | | | | | | | |
| *Operational* | 3 | – | – | – | – | – | – | – | – | – | – |
| Capital | | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Transfers To Other Organs Of State:** | | – | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to Organisations** | | | | | | | | | | | |
| *Operational* | | 250 | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Transfers To Organisations** | | 250 | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to Groups of Individuals** | | | | | | | | | | | |
| *Operational* | | 208 | 384 | 600 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Transfers To Groups Of Individuals:** | | 208 | 384 | 600 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |
| **TOTAL CASH TRANSFERS AND GRANTS** | 6 | 458 | 384 | 600 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |
| **Non-Cash Transfers to other municipalities** | | | | | | | | | | | |
| *Operational* | 1 | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Non-Cash Transfers To Municipalities:** | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Transfers to Entities/Other External Mechanisms** | | | | | | | | | | | |
| *Operational* | 2 | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Non-Cash Transfers To Entities/Ems'** | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Transfers to other Organs of State** | | | | | | | | | | | |
| *Operational* | 3 | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Non-Cash Transfers To Other Organs Of State:** | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Grants to Organisations** | | | | | | | | | | | |
| *Operational* | 4 | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Non-Cash Grants To Organisations** | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Transfers to Groups of Individuals** | | | | | | | | | | | |
| *Operational* | 5 | – | 325 | 320 | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – |
| **Total Non-Cash Grants To Groups Of Individuals:** | | – | 325 | 320 | – | – | – | – | – | – | – |
| **TOTAL NON-CASH TRANSFERS AND GRANTS** | | – | 325 | 320 | – | – | – | – | – | – | – |
| **TOTAL TRANSFERS AND GRANTS** | 6 | 458 | 709 | 920 | 400 | 400 | 400 | 2 | 950 | 950 | 950 |

## EC108 Kouga - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | 1 | A | B | C | D | E | F | G | H | I |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 9 004 | 9 305 | 9 997 | 10 414 | 10 414 | 10 414 | 10 879 | 11 151 | 11 429 |
| Pension and UIF Contributions | | – | – | – | – | – | – | – | – | – |
| Medical Aid Contributions | | – | – | 126 | – | – | – | – | – | – |
| Motor Vehicle Allowance | | 3 204 | 3 066 | 3 363 | 3 503 | 3 503 | 3 503 | 3 626 | 3 717 | 3 810 |
| Cellphone Allowance | | 1 187 | 1 328 | 1 489 | 1 678 | 1 678 | 1 678 | 1 483 | 1 520 | 1 558 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | – | – | – | – | – | – | – | – | – |
| **Sub Total - Councillors** | | **13 395** | **13 700** | **14 976** | **15 594** | **15 594** | **15 594** | **15 988** | **16 387** | **16 797** |
| **% increase** | 4 | | **2,3%** | **9,3%** | **4,1%** | **–** | **–** | **2,5%** | **2,5%** | **2,5%** |
| **Senior Managers of the Municipality** | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 6 126 | 5 096 | 7 961 | 9 681 | 9 681 | 9 681 | 9 436 | 9 932 | 10 453 |
| Pension and UIF Contributions | | 70 | 61 | 11 | 123 | 123 | 123 | 11 | 11 | 12 |
| Medical Aid Contributions | | 35 | 31 | – | 56 | 56 | 56 | – | – | – |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | 157 | 325 | 1 234 | 1 798 | 1 798 | 1 798 | 395 | 416 | 438 |
| Motor Vehicle Allowance | 3 | 796 | 490 | 771 | 2 196 | 2 196 | 2 196 | 655 | 690 | 726 |
| Cellphone Allowance | 3 | 10 | 10 | 29 | 11 | 11 | 11 | – | – | – |
| Housing Allowances | 3 | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | 3 | 1 | 1 | 1 | 5 | 5 | 5 | 0 | 0 | – |
| Payments in lieu of leave | | 4 529 | 225 | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | 2 | – | – | – | – | – | – | – |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | – | – | – | – | – | – | – | – | – |
| In kind benefits | | – | – | – | – | – | – | – | – | – |
| **Sub Total - Senior Managers of Municipality** | | **11 723** | **6 241** | **10 009** | **13 870** | **13 870** | **13 870** | **10 498** | **11 049** | **11 629** |
| **% increase** | 4 | | **(46,8%)** | **60,4%** | **38,6%** | **–** | **–** | **(24,3%)** | **5,3%** | **5,2%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 200 324 | 214 514 | 229 555 | 295 150 | 307 384 | 307 384 | 309 018 | 325 241 | 342 316 |
| Pension and UIF Contributions | | 32 144 | 33 322 | 35 349 | 38 991 | 40 624 | 40 624 | 52 629 | 55 392 | 58 301 |
| Medical Aid Contributions | | 16 653 | 17 746 | 19 117 | 19 915 | 20 842 | 20 842 | 28 847 | 30 361 | 31 955 |
| Overtime | | 17 266 | 19 088 | 21 261 | 20 000 | 20 000 | 20 000 | 27 276 | 28 708 | 30 215 |
| Performance Bonus | | 14 487 | 14 560 | 15 675 | 19 464 | 20 209 | 20 209 | 24 407 | 25 688 | 27 037 |
| Motor Vehicle Allowance | 3 | 9 966 | 10 408 | 10 907 | 12 091 | 12 182 | 12 182 | 13 359 | 14 061 | 14 799 |
| Cellphone Allowance | 3 | 92 | 21 | 11 | 59 | 59 | 59 | – | – | – |
| Housing Allowances | 3 | 782 | 722 | 724 | 1 308 | 1 467 | 1 467 | 951 | 1 001 | 1 053 |
| Other benefits and allowances | 3 | 16 391 | 20 115 | 21 261 | 18 890 | 19 051 | 19 051 | 28 803 | 30 315 | 31 907 |
| Payments in lieu of leave | | 975 | 4 486 | 6 162 | – | – | – | – | – | – |
| Long service awards | | 953 | 1 251 | 1 322 | – | – | – | 1 583 | 1 666 | 1 753 |
| Post-retirement benefit obligations | 6 | 15 209 | 15 362 | 21 259 | 23 361 | 18 361 | 18 361 | 24 085 | 25 755 | 25 853 |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | 5 950 | 6 470 | 6 265 | 8 642 | 8 922 | 8 922 | 3 111 | 3 274 | 3 446 |
| In kind benefits | | – | – | – | – | – | – | – | – | – |
| **Sub Total - Other Municipal Staff** | | **331 192** | **358 065** | **388 869** | **457 873** | **469 101** | **469 101** | **514 069** | **541 464** | **568 636** |
| **% increase** | 4 | | **8,1%** | **8,6%** | **17,7%** | **2,5%** | **–** | **9,6%** | **5,3%** | **5,0%** |
| **Total Parent Municipality** | | **356 310** | **378 006** | **413 853** | **487 337** | **498 565** | **498 565** | **540 554** | **568 900** | **597 061** |
| | | | **6,1%** | **9,5%** | **17,8%** | **2,3%** | **–** | **8,4%** | **5,2%** | **5,0%** |
| **Board Members of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | – | – | – | – | – | – | – | – | – |
| Pension and UIF Contributions | | – | – | – | – | – | – | – | – | – |
| Medical Aid Contributions | | – | – | – | – | – | – | – | – | – |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Cellphone Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Housing Allowances | 3 | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | 3 | – | – | – | – | – | – | – | – | – |
| Board Fees | | – | – | – | – | – | – | – | – | – |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | – | – | – | – | – | – |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | – | – | – | – | – | – | – | – | – |
| In kind benefits | 6 | – | – | – | – | – | – | – | – | – |
| **Sub Total - Board Members of Entities** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **% increase** | 4 | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Senior Managers of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | – | – | – | – | – | – | – | – | – |
| Pension and UIF Contributions | | – | – | – | – | – | – | – | – | – |
| Medical Aid Contributions | | – | – | – | – | – | – | – | – | – |

| Summary of Employee and Councillor remuneration | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Cellphone Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Housing Allowances | 3 | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | 3 | – | – | – | – | – | – | – | – | – |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | – | – | – | – | – | – |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | – | – | – | – | – | – | – | – | – |
| In kind benefits | | – | – | – | – | – | – | – | – | – |
| **Sub Total - Senior Managers of Entities** | | – | – | – | – | – | – | – | – | – |
| **% increase** | 4 | | – | – | – | – | – | – | – | – |
| **Other Staff of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | – | – | – | – | – | – | – | – | – |
| Pension and UIF Contributions | | – | – | – | – | – | – | – | – | – |
| Medical Aid Contributions | | – | – | – | – | – | – | – | – | – |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Cellphone Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Housing Allowances | 3 | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | 3 | – | – | – | – | – | – | – | – | – |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | – | – | – | – | – | – |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | – | – | – | – | – | – | – | – | – |
| In kind benefits | | – | – | – | – | – | – | – | – | – |
| **Sub Total - Other Staff of Entities** | | – | – | – | – | – | – | – | – | – |
| **% increase** | 4 | | – | – | – | – | – | – | – | – |
| **Total Municipal Entities** | | – | – | – | – | – | – | – | – | – |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | 356 310 | 378 006 | 413 853 | 487 337 | 498 565 | 498 565 | 540 554 | 568 900 | 597 061 |
| **% increase** | 4 | | 6,1% | 9,5% | 17,8% | 2,3% | – | 8,4% | 5,2% | 5,0% |
| **TOTAL MANAGERS AND STAFF** | 5,7 | 342 915 | 364 306 | 398 878 | 471 743 | 482 971 | 482 971 | 524 567 | 552 513 | 580 264 |

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

| Disclosure of Salaries, Allowances & Benefits 1.<br>Rand per annum | Ref | No. | Salary | Contributions<br>1. | Allowances | Performance Bonuses | In-kind benefits | Total Package<br>2. |
|---|---|---|---|---|---|---|---|---|
| **Councillors** | 3 | | | | | | | |
| Speaker | 4 | 1 | 636 531 | – | 261 602 | – | – | 898 133 |
| Chief Whip | | – | – | – | – | – | – | – |
| Executive Mayor | | 1 | 795 658 | – | 314 644 | – | – | 1 110 302 |
| Deputy Executive Mayor | | 1 | 636 531 | – | 261 602 | – | – | 898 133 |
| Executive Committee | | – | 2 985 084 | – | 1 242 152 | – | – | 4 227 236 |
| Total for all other councillors | | – | 5 824 959 | – | 3 028 997 | – | – | 8 853 956 |
| **Total Councillors** | 8 | **3** | **10 878 763** | **–** | **5 108 997** | | | **15 987 760** |
| **Senior Managers of the Municipality** | 5 | | | | | | | |
| Municipal Manager (MM) | | 1 | 1 920 694 | – | – | – | – | 1 920 694 |
| Chief Finance Officer | | 1 | 1 578 050 | 2 125 | 126 000 | – | – | 1 706 175 |
| | | 1 | 2 868 100 | 4 250 | 378 000 | 395 227 | – | 3 645 577 |
| | | 1 | 1 578 050 | 2 125 | – | – | – | 1 580 175 |
| | | 1 | 1 491 603 | 2 367 | 151 200 | – | – | 1 645 170 |
| | | – | – | – | – | – | – | – |
| *List of each offical with packages >= senior manager* | | | | | | | | |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| **Total Senior Managers of the Municipality** | 8,10 | **5** | **9 436 497** | **10 867** | **655 200** | **395 227** | | **10 497 791** |
| **A Heading for Each Entity** | 6,7 | | | | | | | |
| List each member of board by designation | | | | | | | | |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – |
| **Total for municipal entities** | 8,10 | **–** | **–** | **–** | **–** | **–** | | **–** |
| **TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION** | 10 | **8** | **20 315 260** | **10 867** | **5 764 197** | **395 227** | | **26 485 551** |

*References*

*1. Pension and medical aid*

*2. Total package must equal the total cost to the municipality*

*3. List each political office bearer by designation. Provide a total for all other councillors*

*4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)*

*5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation*

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

*6. List each entity where municipality has an interest and state percentage ownership and control*
*7. List each senior manager reporting to the CEO of an Entity by designation*
*8. Must reconcile to relevant section of Table SA24*
*9. Must reconcile to totals shown for the budget year of Table SA22*
*10. Correct as at 30 June*

**EC108 Kouga - Supporting Table SA24 Summary of personnel numbers**

| Summary of Personnel Numbers | Ref | 2023/24 | | | Current Year 2024/25 | | | Budget Year 2025/26 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Number | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| **Municipal Council and Boards of Municipal Entities** | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | | | | | | | | | |
| Board Members of municipal entities | 4 | | | | | | | | | |
| **Municipal employees** | 5 | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | | | | | | | | | |
| Other Managers | 7 | | | | | | | | | |
| Professionals | | – | – | – | – | – | – | – | – | – |
| *Finance* | | | | | | | | | | |
| *Spatial/town planning* | | | | | | | | | | |
| *Information Technology* | | | | | | | | | | |
| *Roads* | | | | | | | | | | |
| *Electricity* | | | | | | | | | | |
| *Water* | | | | | | | | | | |
| *Sanitation* | | | | | | | | | | |
| *Refuse* | | | | | | | | | | |
| *Other* | | | | | | | | | | |
| Technicians | | – | – | – | – | – | – | – | – | – |
| *Finance* | | | | | | | | | | |
| *Spatial/town planning* | | | | | | | | | | |
| *Information Technology* | | | | | | | | | | |
| *Roads* | | | | | | | | | | |
| *Electricity* | | | | | | | | | | |
| *Water* | | | | | | | | | | |
| *Sanitation* | | | | | | | | | | |
| *Refuse* | | | | | | | | | | |
| *Other* | | | | | | | | | | |
| Clerks (Clerical and administrative) | | | | | | | | | | |
| Service and sales workers | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | |
| Plant and Machine Operators | | | | | | | | | | |
| Elementary Occupations | | | | | | | | | | |
| **TOTAL PERSONNEL NUMBERS** | 9 | – | – | – | – | – | – | – | – | – |
| **% increase** | | | | | – | – | – | – | – | – |
| **Total municipal employees headcount** | 6, 10 | – | – | – | – | – | – | – | – | – |
| Finance personnel headcount | 8, 10 | – | – | – | – | – | – | – | – | – |
| Human Resources personnel headcount | 8, 10 | – | – | – | – | – | – | – | – | – |

## EC108 Kouga - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue** | | | | | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 39 960 | 479 524 | 505 275 | 536 566 |
| Service charges - Water | | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 12 299 | 147 583 | 157 766 | 168 652 |
| Service charges - Waste Water Management | | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 6 772 | 81 259 | 86 866 | 92 860 |
| Service charges - Waste Management | | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 5 515 | 66 186 | 70 488 | 75 069 |
| Sale of Goods and Rendering of Services | | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 10 044 | 10 586 | 11 159 |
| Agency services | | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 4 554 | 4 554 | 4 554 |
| Interest | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 2 888 | 34 661 | 37 024 | 39 560 |
| Interest earned from Current and Non Current Assets | | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 1 356 | 16 273 | 17 086 | 17 941 |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 3 322 | 3 465 | 3 614 |
| Licence and permits | | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 2 856 | 2 860 | 2 865 |
| Special rating levies | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 1 955 | 1 955 | 1 955 |
| **Non-Exchange Revenue** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Property rates | | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 26 660 | 319 920 | 339 115 | 359 462 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 3 816 | 45 795 | 47 861 | 50 021 |
| Licences or permits | | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 1 045 | 12 545 | 13 371 | 14 255 |
| Transfer and subsidies - Operational | | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 17 866 | 214 394 | 224 359 | 222 295 |
| Interest | | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 5 841 | 6 192 | 6 563 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 1 800 | 21 605 | 22 920 | 24 417 |
| Gains on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Gains | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **122 360** | **1 468 315** | **1 551 743** | **1 631 809** |
| **Expenditure** | | | | | | | | | | | | | | | | |
| Employee related costs | | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 43 714 | 524 567 | 552 513 | 580 264 |
| Remuneration of councillors | | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 1 332 | 15 988 | 16 387 | 16 797 |
| Bulk purchases - electricity | | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 38 834 | 466 010 | 490 988 | 521 380 |
| Inventory consumed | | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 535 | 9 536 | 114 422 | 120 715 | 125 352 |
| Debt impairment | | – | – | – | – | – | – | – | – | – | – | – | 65 115 | 65 115 | 68 669 | 72 553 |
| Depreciation and amortisation | | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 11 868 | 142 422 | 146 083 | 141 974 |
| Interest | | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 1 676 | 20 106 | 25 695 | 21 945 |
| Contracted services | | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 870 | 11 871 | 142 440 | 132 241 | 130 512 |
| Transfers and subsidies | | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 950 | 950 | 950 |
| Irrecoverable debts written off | | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 11 487 | 12 180 | 12 952 |
| Operational costs | | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 459 | 8 461 | 101 508 | 102 803 | 103 801 |
| Losses on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Losses | | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | 5 426 | (59 689) | – | – | – |

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Total Expenditure** | | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 751 | 133 755 | 1 605 015 | 1 669 224 | 1 728 480 |
| **Surplus/(Deficit)** | | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 391) | (11 395) | (136 700) | (117 481) | (96 671) |
| Transfers and subsidies - capital (monetary allocations) | | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 10 599 | 127 188 | 57 374 | 1 600 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (796) | (9 512) | (60 107) | (95 071) |
| Income Tax | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (796) | (9 512) | (60 107) | (95 071) |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (796) | (9 512) | (60 107) | (95 071) |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | 1 | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (796) | (9 512) | (60 107) | (95 071) |

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

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **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 | 1 115 | 1 115 |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 40 380 | 484 555 | 511 745 | 528 642 |
| Vote 4 - COMMUNITY SERVICES | | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 14 745 | 176 939 | 186 704 | 196 946 |
| Vote 5 - CIVIL AND WATER SERVICES | | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 28 835 | 346 021 | 370 251 | 342 049 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 41 910 | 502 914 | 529 838 | 554 625 |
| Vote 7 - PLANNING AND DEVELOPMENT | | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 6 997 | 83 959 | 9 465 | 10 033 |
| 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** | | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **1 595 503** | **1 609 117** | **1 633 409** |
| **Expenditure by Vote to be appropriated** | | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 1 511 | 18 128 | 18 475 | 19 158 |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 956 | 13 957 | 167 478 | 168 912 | 173 175 |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 577 | 11 578 | 138 928 | 142 616 | 146 173 |
| Vote 4 - COMMUNITY SERVICES | | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 203 | 26 204 | 314 436 | 324 216 | 335 022 |
| Vote 5 - CIVIL AND WATER SERVICES | | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 442 | 28 443 | 341 308 | 360 569 | 362 805 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 376 | 48 377 | 580 517 | 608 118 | 644 388 |
| Vote 7 - PLANNING AND DEVELOPMENT | | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 3 674 | 44 085 | 46 182 | 47 604 |
| 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** | | **133 739** | **133 740** | **133 740** | **133 740** | **133 740** | **133 740** | **133 740** | **133 740** | **133 740** | **133 740** | **133 740** | **133 744** | **1 604 880** | **1 669 089** | **1 728 325** |
| **Surplus/(Deficit) before assoc.** | | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(785)** | **(9 377)** | **(59 972)** | **(94 916)** |
| Surplus/(Deficit) after income tax | | – | – | – | – | – | – | – | – | – | – | – | (9 512) | (9 512) | (60 107) | (95 071) |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | 1 | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(781)** | **(785)** | **(9 377)** | **(59 972)** | **(94 916)** |

*References*

*1. Surplus (Deficit) must reconcile with Budgeted Financial Performance*

## EC108 Kouga - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue - Functional** | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **44 236** | **530 834** | **560 055** | **579 076** |
| Executive and council | | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 142 | 142 | 142 |
| Finance and administration | | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 44 224 | 530 692 | 559 914 | 578 935 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **7 929** | **95 151** | **21 075** | **21 971** |
| Community and social services | | 282 | 282 | 282 | 282 | 282 | 282 | 282 | 282 | 282 | 282 | 282 | 282 | 3 385 | 3 406 | 3 429 |
| Sport and recreation | | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 1 021 | 12 255 | 13 056 | 13 910 |
| Public safety | | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 1 870 | 1 883 | 1 898 |
| Housing | | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 6 252 | 75 030 | – | – |
| Health | | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 2 612 | 2 730 | 2 734 |
| ***Economic and environmental services*** | | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **3 364** | **40 370** | **40 872** | **40 769** |
| Planning and development | | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 10 839 | 11 529 | 10 033 |
| Road transport | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 9 599 | 8 104 | 8 104 |
| Environmental protection | | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 1 661 | 19 932 | 21 239 | 22 633 |
| ***Trading services*** | | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **77 429** | **929 147** | **987 114** | **991 592** |
| Energy sources | | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 41 909 | 502 913 | 529 836 | 554 623 |
| Water management | | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 16 746 | 200 952 | 216 335 | 221 641 |
| Waste water management | | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 11 805 | 141 663 | 151 852 | 120 408 |
| Waste management | | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 6 968 | 83 619 | 89 091 | 94 921 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **132 959** | **1 595 503** | **1 609 117** | **1 633 409** |
| **Expenditure - Functional** | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 920** | **34 922** | **419 039** | **428 355** | **440 692** |
| Executive and council | | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 5 547 | 66 561 | 68 597 | 71 078 |
| Finance and administration | | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 105 | 29 106 | 349 260 | 356 543 | 366 246 |
| Internal audit | | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 3 218 | 3 215 | 3 369 |
| ***Community and public safety*** | | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 790** | **11 791** | **141 482** | **145 388** | **149 720** |
| Community and social services | | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 1 024 | 12 289 | 12 829 | 13 045 |
| Sport and recreation | | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 139 | 6 140 | 73 671 | 74 141 | 76 283 |
| Public safety | | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 2 931 | 35 167 | 37 213 | 39 026 |
| Housing | | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 11 626 | 12 083 | 11 799 |
| Health | | 727 | 727 | 727 | 727 | 727 | 727 | 727 | 727 | 727 | 727 | 727 | 728 | 8 729 | 9 122 | 9 567 |
| ***Economic and environmental services*** | | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 784** | **15 785** | **189 410** | **202 195** | **201 258** |
| Planning and development | | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 326 | 3 327 | 39 914 | 42 553 | 44 436 |
| Road transport | | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 11 764 | 141 166 | 151 666 | 149 202 |
| Environmental protection | | 694 | 694 | 694 | 694 | 694 | 694 | 694 | 694 | 694 | 694 | 694 | 694 | 8 331 | 7 977 | 7 619 |
| ***Trading services*** | | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **71 257** | **855 084** | **893 286** | **936 810** |
| Energy sources | | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 46 079 | 552 947 | 579 414 | 614 630 |
| Water management | | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 10 097 | 121 164 | 127 044 | 127 980 |
| Waste water management | | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 097 | 9 098 | 109 169 | 112 439 | 117 431 |
| Waste management | | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 5 984 | 71 803 | 74 389 | 76 770 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure - Functional** | | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 751** | **133 755** | **1 605 015** | **1 669 224** | **1 728 480** |
| **Surplus/(Deficit) before assoc.** | | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(792)** | **(796)** | **(9 512)** | **(60 107)** | **(95 071)** |

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | 1 | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (792) | (796) | (9 512) | (60 107) | (95 071) |

*References*

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

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

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Multi-year expenditure *to be appropriated*** | 1 | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 88 | 1 050 | – | – |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - COMMUNITY SERVICES | | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 4 891 | 5 391 | 3 391 |
| Vote 5 - CIVIL AND WATER SERVICES | | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 19 333 | 231 992 | 39 359 | 1 556 |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 18 400 | 20 920 | 10 000 |
| Vote 7 - PLANNING AND DEVELOPMENT | | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 3 250 | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital multi-year expenditure sub-total** | 2 | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **21 632** | **259 584** | **65 670** | **14 947** |
| **Single-year expenditure *to be appropriated*** | | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 621 | – | – |
| Vote 4 - COMMUNITY SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - CIVIL AND WATER SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - PLANNING AND DEVELOPMENT | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | 2 | **52** | **52** | **52** | **52** | **52** | **52** | **52** | **52** | **52** | **52** | **52** | **52** | **621** | **–** | **–** |
| **Total Capital Expenditure** | 2 | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **260 204** | **65 670** | **14 947** |

*References*

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

*2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure*

## EC108 Kouga - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital Expenditure - Functional** | 1 | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **218** | **218** | **218** | **218** | **218** | **218** | **218** | **218** | **218** | **218** | **218** | **218** | **2 621** | **2 500** | **2 000** |
| Executive and council | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Finance and administration | | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 2 621 | 2 500 | 2 000 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **203** | **203** | **203** | **203** | **203** | **203** | **203** | **203** | **203** | **203** | **203** | **203** | **2 441** | **1 391** | **1 391** |
| Community and social services | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | – | – |
| Sport and recreation | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 2 391 | 1 391 | 1 391 |
| Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **12 570** | **150 839** | **21 101** | **–** |
| Planning and development | | 577 | 577 | 577 | 577 | 577 | 577 | 577 | 577 | 577 | 577 | 577 | 577 | 6 926 | 10 764 | – |
| Road transport | | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 143 913 | 10 337 | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **8 692** | **104 303** | **40 678** | **11 556** |
| Energy sources | | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 1 533 | 18 400 | 20 920 | 10 000 |
| Water management | | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 962 | 4 963 | 59 549 | 2 066 | 56 |
| Waste water management | | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 2 071 | 24 854 | 16 192 | 1 500 |
| Waste management | | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 500 | 1 500 | – |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure - Functional** | 2 | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **260 204** | **65 670** | **14 947** |
| **Funded by:** | | | | | | | | | | | | | | | | |
| National Government | | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | 3 664 | **3 664** | **43 963** | **48 499** | **–** |
| Provincial Government | | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 65 243 | – | – |
| District Municipality | | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 1 391 | 1 391 | 1 391 |
| Other transfers and grants | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Transfers recognised - capital** | | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 216** | **9 217** | **110 598** | **49 890** | **1 391** |
| **Public contributions & donations** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Borrowing** | | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 10 870 | 130 435 | – | – |
| **Internally generated funds** | | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 1 598 | 19 172 | 15 780 | 13 556 |
| **Total Capital Funding** | | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | **21 684** | 21 684 | 21 684 | 260 204 | 65 670 | 14 947 |

*References*

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

*2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure*

## EC108 Kouga - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Cash Receipts By Source** | | | | | | | | | | | | | 1 | | |
| Property rates | 36 921 | 17 457 | 18 905 | 18 696 | 49 894 | 49 914 | 19 009 | 19 644 | 19 333 | 20 495 | 19 235 | 19 972 | 309 473 | 328 041 | 347 723 |
| Service charges - electricity revenue | 56 040 | 37 900 | 55 686 | 42 779 | 45 572 | 95 343 | 19 962 | 39 534 | 42 300 | 45 363 | 45 623 | 18 205 | 544 308 | 573 548 | 609 068 |
| Service charges - water revenue | 18 205 | 7 018 | 15 204 | 16 300 | 13 529 | 14 762 | 21 591 | 14 610 | 18 464 | 19 842 | 18 583 | 6 679 | 184 788 | 197 538 | 211 168 |
| Service charges - sanitation revenue | 9 495 | 7 963 | 7 563 | 7 453 | 7 744 | 7 412 | 8 752 | 7 717 | 10 019 | 8 404 | 10 453 | 5 305 | 98 279 | 105 060 | 112 309 |
| Service charges - refuse revenue | 8 509 | 6 587 | 6 679 | 6 592 | 6 604 | 6 574 | 6 591 | 6 573 | 6 570 | 6 586 | 6 568 | 6 533 | 80 968 | 86 266 | 91 910 |
| Rental of facilities and equipment | 211 | 180 | 180 | 224 | 208 | 744 | 617 | 288 | 380 | 320 | 272 | 198 | 3 821 | 3 984 | 4 156 |
| Interest earned - external investments | 401 | 480 | 654 | 621 | 871 | 609 | 2 753 | 1 208 | 1 757 | 2 587 | 2 307 | 2 025 | 16 273 | 17 086 | 17 941 |
| Interest earned - outstanding debtors | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends received | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | 16 | 19 | 22 | 18 | 77 | 102 | 71 | 14 | 102 | 59 | 93 | 39 | 633 | 667 | 704 |
| Licences and permits | 6 496 | 3 707 | 2 583 | 2 778 | 2 545 | 2 027 | 5 188 | 3 114 | 1 754 | 1 145 | 1 929 | 1 527 | 34 792 | 36 517 | 37 539 |
| Agency services | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 4 554 | 4 554 | 4 554 |
| Transfers and Subsidies - Operational | 68 393 | 5 238 | 1 103 | | 1 124 | 68 393 | | 1 124 | 69 019 | | | – | 214 394 | 224 359 | 222 295 |
| Other revenue | 3 508 | 9 237 | 2 050 | 5 396 | 9 144 | 4 437 | 4 237 | 6 420 | 5 359 | 2 791 | 1 690 | 17 517 | 71 786 | 41 705 | 38 225 |
| **Cash Receipts by Source** | **208 573** | **96 166** | **111 007** | **101 237** | **137 691** | **250 698** | **89 150** | **100 625** | **175 436** | **107 972** | **107 133** | **78 381** | **1 564 068** | **1 619 326** | **1 697 593** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | 19 793 | 10 719 | 19 793 | | 17 719 | 19 793 | | 10 719 | 28 653 | | | – | 127 188 | 57 374 | 1 600 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Proceeds on Disposal of Fixed and Intangible Assets | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Short term loans | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | | | | | | | | 100 000 | | | – | 100 000 | – | – |
| Increase (decrease) in consumer deposits | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current receivables | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Receipts by Source** | **228 366** | **106 884** | **130 800** | **101 237** | **155 410** | **270 491** | **89 150** | **111 344** | **304 089** | **107 972** | **107 133** | **78 381** | **1 791 255** | **1 676 700** | **1 699 193** |
| **Cash Payments by Type** | | | | | | | | | | | | | | | |
| Employee related costs | (37 187) | (37 187) | (37 187) | (37 187) | (65 187) | (37 187) | (37 187) | (37 187) | (37 187) | (37 187) | (37 187) | (65 187) | (502 243) | (528 611) | (556 362) |
| Remuneration of councillors | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (1 332) | (15 988) | (16 387) | (16 797) |
| Finance charges | (298) | (298) | (3 015) | (298) | (298) | (2 957) | (298) | (298) | (2 843) | (298) | (298) | (8 070) | (19 267) | (25 693) | (21 381) |
| Bulk purchases - Electricity | (60 730) | (60 571) | (50 384) | (40 004) | (39 281) | (39 242) | (41 464) | (39 296) | (35 693) | (38 701) | (36 499) | (54 046) | (535 911) | (564 636) | (599 587) |
| Bulk purchases - Water & Sewer | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other materials | (3 669) | (13 764) | (3 111) | (22 831) | (5 650) | (5 946) | (3 085) | (11 924) | (9 749) | (8 305) | (8 605) | (6 197) | (102 836) | (108 778) | (113 361) |
| Contracted services | (2 434) | (6 055) | (9 355) | (14 075) | (14 581) | (13 182) | (8 455) | (10 565) | (11 472) | (17 577) | (20 392) | (30 822) | (158 964) | (147 700) | (145 569) |
| Transfers and grants - other municipalities | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and grants - other | | | | | (400) | | | (550) | | | | – | (950) | (950) | (950) |
| Other expenditure | (6 726) | (11 397) | (28 807) | (10 454) | (18 350) | (14 259) | (12 840) | (11 625) | (16 401) | (13 611) | (16 612) | (34 987) | (196 070) | (170 272) | (164 972) |
| **Cash Payments by Type** | **(112 375)** | **(130 603)** | **(133 191)** | **(126 181)** | **(145 079)** | **(114 106)** | **(104 661)** | **(112 777)** | **(114 678)** | **(117 011)** | **(120 924)** | **(200 641)** | **(1 532 229)** | **(1 563 028)** | **(1 618 979)** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | |
| Capital assets | (1 311) | (32 451) | (6 939) | (28 009) | (18 567) | (28 132) | (5 005) | (40 672) | (23 686) | (43 276) | (14 479) | (17 677) | (260 204) | (65 670) | (14 947) |
| Repayment of borrowing | (1 115) | (1 115) | (3 199) | (1 115) | (1 115) | (3 199) | (1 115) | (1 115) | (3 199) | (1 115) | (1 115) | (5 471) | (23 990) | (31 944) | (31 944) |
| Other Cash Flows/Payments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | (6 057) |
| **Total Cash Payments by Type** | **(114 802)** | **(164 170)** | **(143 329)** | **(155 306)** | **(164 762)** | **(145 437)** | **(110 781)** | **(154 565)** | **(141 563)** | **(161 403)** | **(136 518)** | **(223 789)** | **(1 816 423)** | **(1 660 642)** | **(1 671 927)** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | **113 564** | **(57 286)** | **(12 529)** | **(54 069)** | **(9 352)** | **125 054** | **(21 631)** | **(43 221)** | **162 526** | **(53 430)** | **(29 385)** | **(145 409)** | **(25 168)** | **16 057** | **27 266** |
| Cash/cash equivalents at the month/year begin: | 170 463 | 284 027 | 226 742 | 214 212 | 160 143 | 150 791 | 275 845 | 254 214 | 210 993 | 373 520 | 320 089 | 290 704 | 170 463 | 145 295 | 161 352 |
| Cash/cash equivalents at the month/year end: | 284 027 | 226 742 | 214 212 | 160 143 | 150 791 | 275 845 | 254 214 | 210 993 | 373 520 | 320 089 | 290 704 | 145 295 | 145 295 | 161 352 | 188 618 |

*References*

*1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.*

*2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1*

*3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3*

**EC108 Kouga - NOT REQUIRED - municipality does not have entities**

| Description<br>R million | Ref | 2021/22<br>Audited Outcome | 2022/23<br>Audited Outcome | 2023/24<br>Audited Outcome | Current Year 2024/25<br>Original Budget | <br>Adjusted Budget | <br>Full Year Forecast | 2025/26 Medium Term Revenue & Expenditure Framework<br>Budget Year 2025/26 | <br>Budget Year +1 2026/27 | <br>Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Financial Performance** | | | | | | | | | | |
| Property rates | | – | – | – | – | – | – | – | – | – |
| Service charges | | – | – | – | – | – | – | – | – | – |
| Investment revenue | | – | – | – | – | – | – | – | – | – |
| Transfer and subsidies - Operational | | – | – | – | – | – | – | – | – | – |
| ` | | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | – | – | – | – | – | – | – | – | – |
| Employee costs | | – | – | – | – | – | – | – | – | – |
| Remuneration of Board Members | | – | – | – | – | – | – | – | – | – |
| Depreciation and amortisation | | – | – | – | – | – | – | – | – | – |
| Interest | | – | – | – | – | – | – | – | – | – |
| Inventory consumed and bulk purchases | | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies | | – | – | – | – | – | – | – | – | – |
| Other expenditure | | – | – | – | – | – | – | – | – | – |
| **Total Expenditure** | | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | | – | – | – | – | – | – | – | – | – |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| ***Capital expenditure*** | | | | | | | | | | |
| Transfers recognised - capital | | – | – | – | – | – | – | – | – | – |
| Public contributions & donations | | – | – | – | – | – | – | – | – | – |
| Borrowing | | – | – | – | – | – | – | – | – | – |
| Internally generated funds | | – | – | – | – | – | – | – | – | – |
| **Total sources** | | – | – | – | – | – | – | – | – | – |
| **Financial position** | | | | | | | | | | |
| Total current assets | | – | – | – | – | – | – | – | – | – |
| Total non current assets | | – | – | – | – | – | – | – | – | – |
| Total current liabilities | | – | – | – | – | – | – | – | – | – |
| Total non current liabilities | | – | – | – | – | – | – | – | – | – |
| Community wealth/Equity | | – | – | – | – | – | – | – | – | – |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | | – | – | – | – | – | – | – | – | – |
| Net cash from (used) investing | | – | – | – | – | – | – | – | – | – |
| Net cash from (used) financing | | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the year end** | | – | – | – | – | – | – | – | – | – |

## EC108 Kouga - Supporting Table SA32 List of external mechanisms

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

*References*

*1. Total agreement period from commencement until end*

*2. Annual value*

## EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| **Parent Municipality:** | | | | | | | | | | | | | | |
| **Revenue Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Revenue Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Capital Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Parent Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| **Entities:** | | | | | | | | | | | | | | |
| **Revenue Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Revenue Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Capital Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Entity Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |

*References*

*1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column*

*2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)*

*3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million*

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

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **119 172** | **(5 177)** | **21 077** | **17 407** | **65 164** | **65 164** | **165 423** | **27 857** | **1 520** |
| Roads Infrastructure | | – | – | 10 | 150 | 43 707 | 43 707 | 143 913 | 10 337 | – |
| *Roads* | | – | – | 10 | 150 | 43 707 | 43 707 | 143 913 | 10 337 | – |
| *Road Structures* | | – | – | – | – | – | – | – | – | – |
| *Road Furniture* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 6 131 | (1 519) | (81) | 3 755 | 4 352 | 4 352 | 12 400 | 10 920 | – |
| *Power Plants* | | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | – | – | – | – | – | – | – | – | – |
| *HV Switching Station* | | (200) | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | 883 | 769 | – | – | – | – | – | – | – |
| *MV Switching Stations* | | – | – | – | – | – | – | – | – | – |
| *MV Networks* | | (255) | – | – | 3 655 | 4 252 | 4 252 | 6 313 | 6 572 | – |
| *LV Networks* | | 5 702 | (2 288) | (81) | 100 | 100 | 100 | 6 087 | 4 348 | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 96 161 | (3 846) | 21 197 | 11 975 | 17 025 | 17 025 | 8 241 | 100 | 20 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | 83 185 | (35 410) | 21 197 | 6 957 | 13 925 | 13 925 | 1 616 | – | – |
| *Reservoirs* | | – | – | – | 5 019 | 3 101 | 3 101 | 6 425 | – | – |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | 11 743 | 25 476 | – | – | – | – | 200 | 100 | 20 |
| *Bulk Mains* | | – | – | – | – | – | – | – | – | – |
| *Distribution* | | 1 233 | 6 088 | – | – | – | – | – | – | – |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 16 551 | 164 | – | 1 527 | 81 | 81 | 870 | 6 500 | 1 500 |
| *Pump Station* | | 16 446 | 127 | – | – | – | – | 800 | 1 500 | 1 500 |
| *Reticulation* | | 105 | 38 | – | 81 | 81 | 81 | 70 | 5 000 | – |
| *Waste Water Treatment Works* | | – | – | – | – | – | – | – | – | – |
| *Outfall Sewers* | | – | – | – | – | – | – | – | – | – |
| *Toilet Facilities* | | – | – | – | 1 446 | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | 282 | 23 | (49) | – | – | – | – | – | – |
| *Landfill Sites* | | – | – | – | – | – | – | – | – | – |
| *Waste Transfer Stations* | | 255 | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | 27 | 23 | (49) | – | – | – | – | – | – |
| *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 | | 47 | – | – | – | – | – | – | – | – |
| *Data Centres* | | 47 | – | – | – | – | – | – | – | – |
| *Core Layers* | | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Community Assets** | | **(2 773)** | **–** | **–** | **–** | **1 400** | **1 400** | **–** | **–** | **–** |
| Community Facilities | | (2 928) | – | – | – | 1 400 | 1 400 | – | – | – |
| *Halls* | | – | – | – | – | – | – | – | – | – |
| *Centres* | | – | – | – | – | 1 400 | 1 400 | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Clinics/Care Centres* | | – | – | – | – | – | – | – | – | – |
| *Fire/Ambulance Stations* | | (0) | – | – | – | – | – | – | – | – |
| *Testing Stations* | | – | – | – | – | – | – | – | – | – |
| *Museums* | | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – |
| *Libraries* | | – | – | – | – | – | – | – | – | – |
| *Cemeteries/Crematoria* | | – | – | – | – | – | – | – | – | – |
| *Police* | | – | – | – | – | – | – | – | – | – |
| *Parks* | | – | – | – | – | – | – | – | – | – |
| *Public Open Space* | | – | – | – | – | – | – | – | – | – |
| *Nature Reserves* | | – | – | – | – | – | – | – | – | – |
| *Public Ablution Facilities* | | – | – | – | – | – | – | – | – | – |
| *Markets* | | (2 928) | – | – | – | – | – | – | – | – |
| *Stalls* | | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – |
| *Airports* | | – | – | – | – | – | – | – | – | – |
| *Taxi Ranks/Bus Terminals* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | 155 | – | – | – | – | – | – | – | – |
| *Indoor Facilities* | | – | – | – | – | – | – | – | – | – |
| *Outdoor Facilities* | | 155 | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Heritage assets** | | – | – | – | – | – | – | – | – | – |
| Monuments | | – | – | – | – | – | – | – | – | – |
| Historic Buildings | | – | – | – | – | – | – | – | – | – |
| Works of Art | | – | – | – | – | – | – | – | – | – |
| Conservation Areas | | – | – | – | – | – | – | – | – | – |
| Other Heritage | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| *Improved Property* | | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| *Improved Property* | | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – |
| **Other assets** | | 777 | – | – | – | – | – | – | – | – |
| Operational Buildings | | 777 | – | – | – | – | – | – | – | – |
| *Municipal Offices* | | 71 | – | – | – | – | – | – | – | – |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – |
| *Yards* | | 706 | – | – | – | – | – | – | – | – |
| *Stores* | | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – |
| *Depots* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | 579 | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | 579 | – | – | – | – | – | – | – | – |
| *Water Rights* | | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | 579 | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | – | – | – | – | – | – | – | – | – |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | 1 534 | 1 677 | 1 504 | – | 2 280 | 2 280 | 2 050 | 2 500 | 2 000 |
| Computer Equipment | | 1 534 | 1 677 | 1 504 | – | 2 280 | 2 280 | 2 050 | 2 500 | 2 000 |
| **Furniture and Office Equipment** | | 1 471 | 1 591 | 951 | – | 1 032 | 1 032 | – | – | – |
| Furniture and Office Equipment | | 1 471 | 1 591 | 951 | – | 1 032 | 1 032 | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Machinery and Equipment** | | 3 010 | 975 | 1 037 | – | 100 | 100 | 50 | – | – |
| Machinery and Equipment | | 3 010 | 975 | 1 037 | – | 100 | 100 | 50 | – | – |
| **Transport Assets** | | 34 744 | 16 912 | 4 368 | 35 391 | 52 397 | 52 397 | 5 168 | 2 922 | 1 391 |
| Transport Assets | | 34 744 | 16 912 | 4 368 | 35 391 | 52 397 | 52 397 | 5 168 | 2 922 | 1 391 |
| **Land** | | – | – | – | – | – | – | 4 700 | 1 500 | – |
| Land | | – | – | – | – | – | – | 4 700 | 1 500 | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – |
| **Living resources** | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – |
| Immature | | - | - | - | - | - | - | - | - | - |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure on new assets** | 1 | **158 514** | **15 978** | **28 937** | **52 798** | **122 374** | **122 374** | **177 391** | **34 780** | **4 911** |

*References*

*1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital exper*

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

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure on renewal of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **1 391** | **131** | **34 293** | **250** | **5 180** | **5 180** | **2 398** | **3 752** | **36** |
| Roads Infrastructure | | – | – | 28 549 | – | – | – | – | – | – |
| *Roads* | | – | – | 28 549 | – | – | – | – | – | – |
| *Road Structures* | | – | – | – | – | – | – | – | – | – |
| *Road Furniture* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 769 | – | 5 744 | – | 5 000 | 5 000 | – | – | – |
| *Power Plants* | | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | – | – | – | – | – | – | – | – | – |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | 769 | – | 5 744 | – | – | – | – | – | – |
| *MV Switching Stations* | | – | – | – | – | – | – | – | – | – |
| *MV Networks* | | – | – | – | – | 5 000 | 5 000 | – | – | – |
| *LV Networks* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 275 | 131 | – | 250 | 180 | 180 | 2 311 | 1 966 | 36 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | – | – | – | – | – | – | – | – | – |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | – | – | – | – | – | – | 2 111 | 1 966 | 36 |
| *Bulk Mains* | | – | – | – | – | – | – | – | – | – |
| *Distribution* | | 275 | 131 | – | 250 | 180 | 180 | 200 | – | – |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | – | – | – | – | – | – | 87 | 1 786 | – |
| *Pump Station* | | – | – | – | – | – | – | 87 | 1 786 | – |
| *Reticulation* | | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment Works* | | – | – | – | – | – | – | – | – | – |
| *Outfall Sewers* | | – | – | – | – | – | – | – | – | – |
| *Toilet Facilities* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | – | – |
| *Landfill Sites* | | – | – | – | – | – | – | – | – | – |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | – | – | – | – | – | – | – | – | – |
| *Waste Separation Facilities* | | – | – | – | – | – | – | – | – | – |
| *Electricity Generation Facilities* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | – | – |
| *Rail Lines* | | – | – | – | – | – | – | – | – | – |
| *Rail Structures* | | – | – | – | – | – | – | – | – | – |
| *Rail Furniture* | | – | – | – | – | – | – | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | – | – | – | – | – | – |
| *LV Networks* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | – | – |
| *Sand Pumps* | | – | – | – | – | – | – | – | – | – |
| *Piers* | | – | – | – | – | – | – | – | – | – |
| *Revetments* | | – | – | – | – | – | – | – | – | – |
| *Promenades* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | | 346 | – | – | – | – | – | – | – | – |
| *Data Centres* | | – | – | – | – | – | – | – | – | – |
| *Core Layers* | | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | 346 | – | – | – | – | – | – | – | – |
| **Community Assets** | | **–** | **–** | **6 562** | **–** | **–** | **–** | **–** | **–** | **–** |
| Community Facilities | | – | – | – | – | – | – | – | – | – |
| *Halls* | | – | – | – | – | – | – | – | – | – |
| *Centres* | | – | – | – | – | – | – | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *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 | | – | – | 6 562 | – | – | – | – | – | – |
| *Indoor Facilities* | | – | – | – | – | – | – | – | – | – |
| *Outdoor Facilities* | | – | – | 6 562 | – | – | – | – | – | – |
| *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* | | – | – | – | – | – | – | – | – | – |
| *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 | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **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** | 1 | **1 391** | **131** | **40 856** | **250** | **5 180** | **5 180** | **2 398** | **3 752** | **36** |
| | | | | | | | | | | |
| ***Renewal of Existing Assets as % of total capex*** | | *-4,9%* | *0,6%* | *44,0%* | *0,2%* | *1,9%* | *1,9%* | *0,9%* | *5,7%* | *0,2%* |
| ***Renewal of Existing Assets as % of deprecn"*** | | *1,4%* | *0,1%* | *39,8%* | *0,2%* | *4,4%* | *4,4%* | *1,7%* | *2,6%* | *0,0%* |

*References*

*1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expe*

## EC108 Kouga - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **30 721** | **31 666** | **36 408** | **155 976** | **173 254** | **173 254** | **164 605** | **172 832** | **179 948** |
| Roads Infrastructure | | 11 132 | 12 861 | 6 367 | 52 369 | 53 392 | 53 392 | 30 189 | 31 597 | 31 843 |
| *Roads* | | 11 097 | 12 861 | 6 367 | 52 369 | 53 392 | 53 392 | 30 189 | 31 597 | 31 843 |
| *Road Structures* | | 34 | – | – | – | – | – | – | – | – |
| *Road Furniture* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | 1 115 | 876 | 730 | 2 120 | 1 620 | 1 620 | 1 620 | 1 780 | 1 790 |
| *Drainage Collection* | | 551 | 614 | 598 | 1 620 | 1 420 | 1 420 | 1 420 | 1 580 | 1 590 |
| *Storm water Conveyance* | | 565 | 262 | 132 | 500 | 200 | 200 | 200 | 200 | 200 |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 5 906 | 8 178 | 9 259 | 30 806 | 35 675 | 35 675 | 38 638 | 40 005 | 41 443 |
| *Power Plants* | | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | 69 | 2 031 | 1 513 | 20 656 | 25 525 | 25 525 | 28 438 | 29 805 | 31 243 |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | 610 | – | – | – | – | – | – | – | – |
| *MV Substations* | | 3 537 | 4 457 | 5 293 | 6 000 | 6 000 | 6 000 | 6 050 | 6 050 | 6 050 |
| *MV Switching Stations* | | 238 | – | – | – | – | – | – | – | – |
| *MV Networks* | | 1 194 | 469 | 835 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 |
| *LV Networks* | | 259 | 1 220 | 1 618 | 2 950 | 2 950 | 2 950 | 2 950 | 2 950 | 2 950 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 9 189 | 5 193 | 7 188 | 32 198 | 37 473 | 37 473 | 36 498 | 38 301 | 40 054 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | 1 192 | – | – | – | – | – | – | – | – |
| *Reservoirs* | | 434 | – | – | – | – | – | – | – | – |
| *Pump Stations* | | 213 | 83 | 110 | 620 | 620 | 620 | 675 | 744 | 830 |
| *Water Treatment Works* | | 162 | – | 1 782 | 28 923 | 34 198 | 34 198 | 33 023 | 34 757 | 36 424 |
| *Bulk Mains* | | 6 297 | 4 418 | 4 783 | 1 725 | 1 725 | 1 725 | 1 800 | 1 800 | 1 800 |
| *Distribution* | | 860 | 692 | 513 | 930 | 930 | 930 | 1 000 | 1 000 | 1 000 |
| *Distribution Points* | | 31 | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 2 518 | 4 559 | 12 863 | 38 483 | 43 944 | 43 944 | 55 160 | 58 749 | 62 617 |
| *Pump Station* | | 1 189 | 3 414 | 7 316 | 6 600 | 7 820 | 7 820 | 5 970 | 6 708 | 7 779 |
| *Reticulation* | | 769 | 845 | 2 414 | 950 | 2 387 | 2 387 | 980 | 1 050 | 1 050 |
| *Waste Water Treatment Works* | | 391 | 198 | 143 | 27 583 | 29 972 | 29 972 | 44 860 | 47 641 | 50 438 |
| *Outfall Sewers* | | 170 | 102 | – | 150 | 150 | 150 | 150 | 150 | 150 |
| *Toilet Facilities* | | – | – | 2 990 | 3 200 | 3 616 | 3 616 | 3 200 | 3 200 | 3 200 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | – | – |
| *Landfill Sites* | | – | – | – | – | – | – | – | – | – |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | – | – | – | – | – | – | – | – | – |
| *Waste Separation Facilities* | | – | – | – | – | – | – | – | – | – |
| *Electricity Generation Facilities* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Rail Infrastructure | | 696 | – | – | – | – | – | – | – | – |
| *Rail Lines* | | – | – | – | – | – | – | – | – | – |
| *Rail Structures* | | – | – | – | – | – | – | – | – | – |
| *Rail Furniture* | | 696 | – | – | – | – | – | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | – | – | – | – | – | – |
| *LV Networks* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | | – | – | – | – | 1 150 | 1 150 | 2 500 | 2 400 | 2 200 |
| *Sand Pumps* | | – | – | – | – | – | – | 1 500 | 1 500 | 1 500 |
| *Piers* | | – | – | – | – | – | – | – | – | – |
| *Revetments* | | – | – | – | – | – | – | – | – | – |
| *Promenades* | | – | – | – | – | 1 150 | 1 150 | 1 000 | 900 | 700 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | | 164 | – | – | – | – | – | – | – | – |
| *Data Centres* | | 164 | – | – | – | – | – | – | – | – |
| *Core Layers* | | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Community Assets** | | **3 140** | **3 228** | **3 264** | **41 564** | **41 387** | **41 387** | **35 337** | **34 441** | **35 498** |
| Community Facilities | | 1 235 | 1 728 | 1 823 | 40 224 | 40 047 | 40 047 | 31 137 | 32 641 | 34 198 |
| *Halls* | | – | – | – | – | – | – | – | – | – |
| *Centres* | | – | – | – | – | 1 000 | 1 000 | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Clinics/Care Centres* | | – | – | – | – | – | – | – | – | – |
| *Fire/Ambulance Stations* | | 118 | 179 | 325 | 1 336 | 336 | 336 | 354 | 354 | 354 |
| *Testing Stations* | | 38 | 12 | 81 | 94 | 94 | 94 | 75 | 75 | 48 |
| *Museums* | | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – |
| *Libraries* | | – | – | – | – | – | – | – | – | – |
| *Cemeteries/Crematoria* | | 128 | 247 | 239 | 3 130 | 3 130 | 3 130 | 450 | 450 | 450 |
| *Police* | | – | – | – | – | – | – | – | – | – |
| *Parks* | | 685 | 952 | 857 | 1 141 | 1 141 | 1 141 | 1 210 | 1 210 | 1 210 |
| *Public Open Space* | | 266 | 338 | 320 | 34 523 | 34 345 | 34 345 | 29 048 | 30 552 | 32 136 |
| *Nature Reserves* | | – | – | – | – | – | – | – | – | – |
| *Public Ablution Facilities* | | – | – | – | – | – | – | – | – | – |
| *Markets* | | – | – | – | – | – | – | – | – | – |
| *Stalls* | | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – |
| *Airports* | | – | – | – | – | – | – | – | – | – |
| *Taxi Ranks/Bus Terminals* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | 1 905 | 1 500 | 1 441 | 1 340 | 1 340 | 1 340 | 4 200 | 1 800 | 1 300 |
| *Indoor Facilities* | | – | – | – | – | – | – | 2 800 | 500 | – |
| *Outdoor Facilities* | | 1 905 | 1 500 | 1 441 | 1 340 | 1 340 | 1 340 | 1 400 | 1 300 | 1 300 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Heritage assets** | | – | – | – | – | – | – | – | – | – |
| Monuments | | – | – | – | – | – | – | – | – | – |
| Historic Buildings | | – | – | – | – | – | – | – | – | – |
| Works of Art | | – | – | – | – | – | – | – | – | – |
| Conservation Areas | | – | – | – | – | – | – | – | – | – |
| Other Heritage | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| *Improved Property* | | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| *Improved Property* | | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – |
| **Other assets** | | **3 063** | **3 712** | **3 718** | **4 187** | **4 154** | **4 154** | **3 599** | **3 590** | **3 620** |
| Operational Buildings | | 3 063 | 3 712 | 3 718 | 4 187 | 4 154 | 4 154 | 3 599 | 3 590 | 3 620 |
| *Municipal Offices* | | 2 320 | 2 945 | 2 778 | 3 432 | 3 799 | 3 799 | 3 194 | 3 185 | 3 215 |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | 380 | 420 | 407 | 650 | 250 | 250 | 300 | 300 | 300 |
| *Workshops* | | – | – | – | – | – | – | – | – | – |
| *Yards* | | 91 | 95 | 82 | 105 | 105 | 105 | 105 | 105 | 105 |
| *Stores* | | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – |
| *Depots* | | 273 | 253 | 451 | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | – | – | – | – | – | – | 165 | 175 | 180 |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | 165 | 175 | 180 |
| *Water Rights* | | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | – | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | – | – | – | – | – | – | 165 | 175 | 180 |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | – | – | – | – | – | – | 335 | 335 | 335 |
| Computer Equipment | | – | – | – | – | – | – | 335 | 335 | 335 |
| **Furniture and Office Equipment** | | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Machinery and Equipment** | | 666 | 594 | 659 | 694 | 594 | 594 | 1 367 | 1 598 | 1 661 |
| Machinery and Equipment | | 666 | 594 | 659 | 694 | 594 | 594 | 1 367 | 1 598 | 1 661 |
| **Transport Assets** | | 9 161 | 8 472 | 10 321 | 25 960 | 22 973 | 22 973 | 26 543 | 28 075 | 28 836 |
| Transport Assets | | 9 161 | 8 472 | 10 321 | 25 960 | 22 973 | 22 973 | 26 543 | 28 075 | 28 836 |
| **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** | 1 | **46 751** | **47 672** | **54 369** | **228 381** | **242 361** | **242 361** | **231 950** | **241 047** | **250 078** |
| ***R&M as a % of PPE*** | | *2,3%* | *2,4%* | *2,7%* | *10,8%* | *10,9%* | *10,9%* | *9,9%* | *10,6%* | *11,7%* |
| ***R&M as % Operating Expenditure*** | | *4,3%* | *3,9%* | *4,2%* | *15,2%* | *16,6%* | *16,6%* | *26,8%* | *15,0%* | *15,0%* |

*References*

*1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1*

## EC108 Kouga - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **75 189** | **102 606** | **87 048** | **104 182** | **104 182** | **104 182** | **120 138** | **122 908** | **118 523** |
| **Roads Infrastructure** | | **29 941** | **30 567** | **30 869** | **41 142** | **41 142** | **41 142** | **42 893** | **47 496** | **44 843** |
| Roads | | 29 941 | 30 567 | 30 869 | 41 142 | 41 142 | 41 142 | 42 893 | 47 496 | 44 843 |
| *Road Structures* | | – | – | – | – | – | – | – | – | – |
| *Road Furniture* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| *Storm water Infrastructure* | | 23 113 | 1 985 | 1 815 | 2 064 | 2 064 | 2 064 | 2 064 | 2 064 | 2 354 |
| Drainage Collection | | 23 113 | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | 1 985 | 1 815 | 2 064 | 2 064 | 2 064 | 2 064 | 2 064 | 2 354 |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 5 843 | 8 537 | 7 972 | 10 246 | 10 246 | 10 246 | 14 477 | 12 838 | 13 740 |
| Power Plants | | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | – | – | – | – | – | – | – | – | – |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | – | – | – | – | – | – |
| *MV Switching Stations* | | – | – | – | – | – | – | – | – | – |
| *MV Networks* | | 5 623 | 7 316 | 7 333 | 10 246 | 10 246 | 10 246 | 14 477 | 12 838 | 13 740 |
| *LV Networks* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | 220 | 1 221 | 638 | – | – | – | – | – | – |
| *Water Supply Infrastructure* | | 14 003 | 23 627 | 20 919 | 15 978 | 15 978 | 15 978 | 21 282 | 21 290 | 15 982 |
| Dams and Weirs | | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | – | – | – | – | – | – | – | – | – |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | – | 18 830 | 20 297 | 15 978 | 15 978 | 15 978 | 21 282 | 21 290 | 15 982 |
| *Bulk Mains* | | – | – | – | – | – | – | – | – | – |
| *Distribution* | | 14 003 | – | – | – | – | – | – | – | – |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | 4 797 | 622 | – | – | – | – | – | – |
| *Sanitation Infrastructure* | | 2 288 | 32 723 | 21 864 | 32 101 | 32 101 | 32 101 | 36 770 | 36 569 | 38 952 |
| Pump Station | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment Works* | | – | 21 936 | 21 571 | 32 101 | 32 101 | 32 101 | 36 770 | 36 569 | 38 952 |
| *Outfall Sewers* | | – | – | – | – | – | – | – | – | – |
| *Toilet Facilities* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | 2 288 | 10 787 | 293 | – | – | – | – | – | – |
| *Solid Waste Infrastructure* | | – | 5 167 | 3 609 | 2 651 | 2 651 | 2 651 | 2 651 | 2 651 | 2 651 |
| Landfill Sites | | – | 5 167 | 3 609 | 2 651 | 2 651 | 2 651 | 2 651 | 2 651 | 2 651 |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | – | – | – | – | – | – | – | – | – |
| *Waste Separation Facilities* | | – | – | – | – | – | – | – | – | – |
| *Electricity Generation Facilities* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| Rail Lines | | – | – | – | – | – | – | – | – | – |
| *Rail Structures* | | – | – | – | – | – | – | – | – | – |
| *Rail Furniture* | | – | – | – | – | – | – | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | – | – | – | – | – | – |
| *LV Networks* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| Sand Pumps | | – | – | – | – | – | – | – | – | – |
| *Piers* | | – | – | – | – | – | – | – | – | – |
| *Revetments* | | – | – | – | – | – | – | – | – | – |
| *Promenades* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| Data Centres | | – | – | – | – | – | – | – | – | – |
| *Core Layers* | | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Community Assets | | 637 | 621 | 681 | 472 | 472 | 472 | 472 | 472 | 472 |
| **Community Facilities** | | **637** | **621** | **681** | **472** | **472** | **472** | **472** | **472** | **472** |
| Halls | | 637 | 621 | 681 | 472 | 472 | 472 | 472 | 472 | 472 |
| *Centres* | | – | – | – | – | – | – | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *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 | | 18 386 | 13 253 | 3 339 | 1 314 | 1 314 | 1 314 | 1 721 | 1 721 | 1 721 |
| **Operational Buildings** | | **18 386** | **13 253** | **3 339** | **1 314** | **1 314** | **1 314** | **1 721** | **1 721** | **1 721** |
| Municipal Offices | | 11 936 | 6 629 | 3 339 | 1 314 | 1 314 | 1 314 | 1 721 | 1 721 | 1 721 |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – |
| *Yards* | | – | – | – | – | – | – | – | – | – |
| *Stores* | | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – |
| *Depots* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | 6 450 | 6 623 | – | – | – | – | – | – | – |
| *Housing* | | – | – | – | – | – | – | – | – | – |
| Staff Housing | | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| *Biological or Cultivated Assets* | | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Intangible Assets | | – | 266 | 201 | 586 | 586 | 586 | 586 | 586 | 586 |
| **Servitudes** | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | 266 | 201 | 586 | 586 | 586 | 586 | 586 | 586 |
| Water Rights | | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | – | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | – | 266 | 201 | 586 | 586 | 586 | 586 | 586 | 586 |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – |
| Computer Equipment | | – | – | **18** | – | – | – | – | – | – |
| **Computer Equipment** | | – | – | 18 | – | – | – | – | – | – |
| Furniture and Office Equipment | | – | 829 | 817 | 3 937 | 3 937 | 3 937 | 4 630 | 5 366 | 5 429 |
| **Furniture and Office Equipment** | | – | 829 | 817 | 3 937 | 3 937 | 3 937 | 4 630 | 5 366 | 5 429 |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Machinery and Equipment | | (246) | 1 156 | 1 088 | 1 474 | 1 474 | 1 474 | 1 558 | 1 508 | 1 508 |
| **Machinery and Equipment** | | (246) | 1 156 | 1 088 | 1 474 | 1 474 | 1 474 | 1 558 | 1 508 | 1 508 |
| Transport Assets | | 4 245 | 5 988 | 9 347 | 5 832 | 5 832 | 5 832 | 13 317 | 13 521 | 13 735 |
| **Transport Assets** | | 4 245 | 5 988 | 9 347 | 5 832 | 5 832 | 5 832 | 13 317 | 13 521 | 13 735 |
| Land | | – | – | – | – | – | – | – | – | – |
| **Land** | | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| Living resources | | – | – | – | – | – | – | – | – | – |
| **Mature** | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – |
| *Immature* | | – | – | – | – | – | – | – | – | – |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – |
| Total Depreciation | 1 | 98 211 | 124 718 | 102 539 | 117 798 | 117 798 | 117 798 | 142 422 | 146 083 | 141 974 |

*References*

*1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.*

## EC108 Kouga - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure on upgrading of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **(31 316)** | **5 371** | **23 122** | **96 813** | **144 260** | **144 260** | **79 242** | **17 906** | **10 000** |
| Roads Infrastructure | | (41 343) | – | (23) | 8 596 | 8 602 | 8 602 | – | – | – |
| *Roads* | | (41 343) | – | (23) | 8 596 | 8 602 | 8 602 | – | – | – |
| *Road Structures* | | – | – | – | – | – | – | – | – | – |
| *Road Furniture* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | – | – | 297 | 424 | 424 | 424 | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | 297 | 424 | 424 | 424 | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | (5 093) | 2 004 | – | 30 348 | 28 323 | 28 323 | 6 347 | 10 000 | 10 000 |
| *Power Plants* | | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | – | – | – | – | – | – | – | – | – |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | 29 565 | 28 323 | 28 323 | 347 | – | – |
| *MV Switching Stations* | | – | – | – | – | – | – | – | – | – |
| *MV Networks* | | (5 093) | 2 004 | – | 783 | – | – | – | – | – |
| *LV Networks* | | – | – | – | – | – | – | 6 000 | 10 000 | 10 000 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | 16 783 | 58 316 | 58 316 | 48 998 | – | – |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | – | – | – | – | – | – | – | – | – |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | – | – | – | – | 23 556 | 23 556 | 800 | – | – |
| *Bulk Mains* | | – | – | – | 13 304 | 6 244 | 6 244 | 6 395 | – | – |
| *Distribution* | | – | – | – | 3 478 | 26 495 | 26 495 | 41 802 | – | – |
| *Distribution Points* | | – | – | – | – | 2 022 | 2 022 | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 15 120 | 3 367 | 22 848 | 40 663 | 48 595 | 48 595 | 23 897 | 7 906 | – |
| *Pump Station* | | – | – | 198 | 8 742 | 7 236 | 7 236 | 11 918 | 7 826 | – |
| *Reticulation* | | 138 | 32 | – | 2 197 | 1 596 | 1 596 | 1 415 | 80 | – |
| *Waste Water Treatment Works* | | 14 982 | 3 335 | 22 650 | 29 723 | 39 763 | 39 763 | 10 565 | – | – |
| *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** | | **2 844** | **(0)** | **–** | **500** | **1 759** | **1 759** | **1 174** | **9 233** | **–** |
| Community Facilities | | – | – | – | – | – | – | 1 000 | – | – |
| *Halls* | | – | – | – | – | – | – | – | – | – |
| *Centres* | | – | – | – | – | – | – | 1 000 | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *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 | | 2 844 | (0) | – | 500 | 1 759 | 1 759 | 174 | 9 233 | – |
| *Indoor Facilities* | | – | – | – | – | – | – | – | – | – |
| *Outdoor Facilities* | | 2 844 | (0) | – | 500 | 1 759 | 1 759 | 174 | 9 233 | – |
| *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** | | – | 0 | – | – | – | – | – | – | – |
| Operational Buildings | | – | 0 | – | – | – | – | – | – | – |
| *Municipal Offices* | | – | 0 | – | – | – | – | – | – | – |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – |
| *Yards* | | – | – | – | – | – | – | – | – | – |
| *Stores* | | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – |
| *Depots* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – |
| *Water Rights* | | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | – | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | – | – | – | – | – | – | – | – | – |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | 72 | – | – | – | – | – | – | – | – |
| Computer Equipment | | 72 | – | – | – | – | – | – | – | – |
| **Furniture and Office Equipment** | | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | – | – | – | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **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** | 1 | **(28 400)** | **5 371** | **23 122** | **97 313** | **146 019** | **146 019** | **80 415** | **27 139** | **10 000** |
| | | | | | | | | | | |
| ***Upgrading of Existing Assets as % of total capex*** | | *0,0%* | *25,0%* | *24,9%* | *64,7%* | *53,4%* | *53,4%* | *30,9%* | *41,3%* | *66,9%* |
| ***Upgrading of Existing Assets as % of deprecn"*** | | *-28,9%* | *4,3%* | *22,5%* | *82,6%* | *124,0%* | *124,0%* | *56,5%* | *18,6%* | *7,0%* |

*References*

*1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital exp*

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

| Vote Description<br>R thousand | Ref | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|---|---|---|---|---|---|---|---|
| | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Present value |
| **Capital expenditure** | 1 | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | | | | |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 1 050 | – | – | | | | |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 621 | – | – | | | | |
| Vote 4 - COMMUNITY SERVICES | | 4 891 | 5 391 | 3 391 | | | | |
| Vote 5 - CIVIL AND WATER SERVICES | | 231 992 | 39 359 | 1 556 | | | | |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 18 400 | 20 920 | 10 000 | | | | |
| Vote 7 - PLANNING AND DEVELOPMENT | | 3 250 | – | – | | | | |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | | | | |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | | | | |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | | | | |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | | | | |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | | | | |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | | | | |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | | | | |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total Capital Expenditure** | | **260 204** | **65 670** | **14 947** | **–** | **–** | **–** | **–** |
| **Future operational costs by vote** | 2 | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 18 128 | 18 475 | 19 158 | | | | |
| Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER | | 166 428 | 168 912 | 173 175 | | | | |
| Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT | | 138 307 | 142 616 | 146 173 | | | | |
| Vote 4 - COMMUNITY SERVICES | | 309 545 | 318 825 | 331 631 | | | | |
| Vote 5 - CIVIL AND WATER SERVICES | | 109 316 | 321 210 | 361 249 | | | | |
| Vote 6 - ELECTRO/MECHANICAL SERVICES | | 562 117 | 587 198 | 634 388 | | | | |
| Vote 7 - PLANNING AND DEVELOPMENT | | 40 835 | 46 182 | 47 604 | | | | |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | | | | |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | | | | |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | | | | |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | | | | |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | | | | |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | | | | |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | | | | |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total future operational costs** | | 1 344 675 | 1 603 418 | 1 713 378 | – | – | – | – |
| **Future revenue by source** | 3 | | | | | | | |
| Exchange Revenue | | 34 297 | 505 275 | 536 566 | | | | |
| Service charges - Electricity | | 479 524 | 505 275 | 536 566 | | | | |
| Service charges - Water | | 147 583 | 157 766 | 168 652 | | | | |
| Service charges - Waste Water Management | | 81 259 | 86 866 | 92 860 | | | | |
| Service charges - Waste Management | | 66 186 | 70 488 | 75 069 | | | | |
| Agency services | | 4 554 | 4 554 | 4 554 | | | | |
| *List other revenues sources if applicable* | | | | | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total future revenue** | | 813 404 | 1 330 225 | 1 414 268 | – | – | – | – |
| **Net Financial Implications** | | **791 476** | **338 864** | **314 058** | **–** | **–** | **–** | **–** |

*References*

*1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))*

*2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))*

*3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)*

**EC108 Kouga - Supporting Table SA36 Detailed capital budget**

| R thousand | | | | | | | | | | | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality:** | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Function* | | | | | | | | | | | | | | | | |

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Parent Capital expenditure** | | | | | | | | | | | | – | – | – | – | – |
| **Entities:** | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Entity* | | | | | | | | | | | | | | | | |
| **Entity A** | | | | | | | | | | | | | | | | |

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Water project A | | | | | | | | | | | | | | | | |
| **Entity B** | | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | | |
| **Entity Capital expenditure** | | | | | | | | | | | | – | – | – | – | – |
| **Total Capital expenditure** | | | | | | | | | | | | – | – | – | – | – |

*References*

*Must reconcile with Budgeted Capital Expenditure*

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13 check 92 915 273 573 260 204 65 670 14 947

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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

| R thousand | | | | | | | | | | | | Previous target year to complete | Current Year 2024/25 | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Function | Project name | Project number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | | Original Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality:** | | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Function* | | | | | | | | | | | | | | | | | |
| **Entities:** | | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Entity* | | | | | | | | | | | | | | | | | |
| ***Entity Name*** | | | | | | | | | | | | | | | | | |
| *Project name* | | | | | | | | | | | | | | | | | |

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

**EC108 Kouga - Supporting Table SA38 Consolidated detailed operational projects**

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 4 | | | | 6 | | | 5 | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| **Parent municipality:** | | | | | | | | | | | | | | | |
| *List all operational projects grouped by Municipal Vote* | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 4 | | | | 6 | | | 5 | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| Parent operational expenditure | 1 | | | | | | | | | | | – | – | – | |
| Entities: | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project<br>R thousand | Ref<br>4 | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No)<br>6 | Asset Class | Asset Sub-Class | GPS co-ordinates<br>5 | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| *List all operational projects grouped by Entity* | | | | | | | | | | | | | | | |
| **Entity A**<br>Water project A | | | | | | | | | | | | | | | |
| **Entity B**<br>Electricity project B | | | | | | | | | | | | | | | |
| **Entity Operational expenditure** | | | | | | | | | | – | – | – | – | – | |
| **Total Operational expenditure** | | | | | | | | | | – | – | – | – | – | |

*References*

*1. Must reconcile with Budgeted Operating Expenditure*

*2. As per Table SA5*