

Municipal annual budgets and MTREF & supporting tables

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: EC108 Kouga ▼

CFO Name: Riaaz Naziem Lorgat

Tel: 042 200 2045

Fax: 0

E-Mail: rlorgat@kouga.gov.za

Budget for MTREF starting: 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

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Dummy Budget Guide

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Funding Compliance Guide

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MFMA Return Forms

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 1 OFFICE OF THE MUNICIPAL MANAGER	1.1 - Municipal Manager
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	1.1 Municipal Manager	1.2 - Performance Management
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT	1.2 Performance Management	1.3 - Integrated Development
Vote 4 - COMMUNITY SERVICES	1.3 Integrated Development	1.4 - Risk and Internal Audit
Vote 5 - CIVIL AND WATER SERVICES	1.4 Risk and Internal Audit	
Vote 6 - ELECTRO/MECHANICAL SERVICES	1.5 [Name of sub-vote]	
Vote 7 - PLANNING AND DEVELOPMENT	1.6 [Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1.7 [Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1.8 [Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9 [Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10 [Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2 OFFICE OF THE DEPUTY MUNICIPAL MANAGER	
Vote 13 - [NAME OF VOTE 13]	2.1 Deputy Municipal Manager	2.1 - Deputy Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2 Executive Council	2.2 - Executive Council
Vote 15 - [NAME OF VOTE 15]	2.3 Administrative Office Of The Executive Mayor / Speaker	2.3 - Administrative Office Of The Executive Mayor / Speaker
	2.4 Administration and Auxiliary Services	2.4 - Administration and Auxiliary Services
	2.5 Communications	2.5 - Communications
	2.6 Human Resources Management	2.6 - Human Resources Management
	2.7 Information Communication Technology (Ict)	2.7 - Information Communication Technology (Ict)
	2.8 Legal Services	2.8 - Legal Services
	2.9 Strategic Projects	2.9 - Strategic Projects
	Vote 3 FINANCE AND ECONOMIC DEVELOPMENT	
	3.1 Chief Financial Officer	3.1 - Chief Financial Officer
	3.2 Assets; Funding And Investments Management	3.2 - Assets; Funding And Investments Management
	3.3 Budget And Treasury	3.3 - Budget And Treasury
	3.4 Expenditure	3.4 - Expenditure
	3.5 Revenue	3.5 - Revenue
	3.6 Supply Chain Management	3.6 - Supply Chain Management
	3.7 Economic Development And Tourism	3.7 - Economic Development And Tourism
	Vote 4 COMMUNITY SERVICES	
	4.1 Director:Community Services	4.1 - Director:Community Services
	4.2 Disaster Management And Fire Services	4.2 - Disaster Management And Fire Services
	4.3 Parks And Community Amenities	4.3 - Parks And Community Amenities
	4.4 Safety And Security	4.4 - Safety And Security
	4.5 Waste And Environmental Management	4.5 - Waste And Environmental Management
	Vote 5 CIVIL AND WATER SERVICES	
	5.1 Director:Civil and Water Services	5.1 - Director:Civil and Water Services
	5.2 Management and Administration	5.2 - Management and Administration
	5.3 Roads and Stormwater	5.3 - Roads and Stormwater
	5.4 Project Management Unit (Pmu)	5.4 - Project Management Unit (Pmu)
	5.5 Sanitation	5.5 - Sanitation
	5.6 Sewerage	5.6 - Sewerage
	5.7 Wastewater Treatment Works (WWTW)	5.7 - Wastewater Treatment Works (WWTW)
	5.8 Water	5.8 - Water
	5.9 Water Treatment Works (WTW)	5.9 - Water Treatment Works (WTW)
	5.10 Water Services Authority (WSA)	5.10 - Water Services Authority (WSA)
	Vote 6 ELECTRO/MECHANICAL SERVICES	
	6.1 Director:Electro/Mechanical Services	6.1 - Director:Electro/Mechanical Services
	6.2 Management and Administration	6.2 - Management and Administration
	6.3 Electrical:Kouga	6.3 - Electrical:Kouga
	6.4 Electrical:Humansdorp	6.4 - Electrical:Humansdorp
	6.5 Electrical:St Francis Bay / Cape St Francis / Oyster Bay	6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay
	6.6 Renewable, Control and Special Projects	6.6 - Renewable, Control and Special Projects
	6.7 Fleet and Workshop	6.7 - Fleet and Workshop
	6.8 Mechanical	6.8 - Mechanical
	Vote 7 PLANNING AND DEVELOPMENT	
	7.1 Director:Planning and Development	7.1 - Director:Planning and Development
	7.2 Building Control	7.2 - Building Control
	7.3 Human Settlement	7.3 - Human Settlement
	7.4 Land and Property Administration	7.4 - Land and Property Administration
	7.5 Town and Regional Planning	7.5 - Town and Regional Planning

EC108 Kouga - Contact information

A. GENERAL INFORMATION

Municipality EC108 Kouga

Grade 0

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

Province EC: EASTERN CAPE

Web Address www.kouga.gov.za

E-mail Address 0

B. CONTACT INFORMATION

Postal address:

P.O. Box P O BOX 21

City / Town JEFFREYS BAY

Postal Code 6330

Street address

Building Kouga Municipality

Street No. & Name 33 Da Gama Road

City / Town JEFFREYS BAY

Postal Code 6330

General Contacts

Telephone number 042 200 2200

Fax number 042 200 8606

C. POLITICAL LEADERSHIP

Speaker:

ID Number 6,61124E+12

Title Mr

Name Brenton Williams

Telephone number 042 200 2021

Cell number 083 5496795

Fax number 086 529 7923

E-mail address paspeaker@kouga.gov.za

Secretary/PA to the Speaker:

ID Number 9,20706E+12

Title Ms

Name Noyise Khwanya

Telephone number 042 200 2021

Cell number 738310999

Fax number 086 529 7923

E-mail address paspeaker@kouga.gov.za

Mayor/Executive Mayor:

ID Number 820209 5010 082

Title Mr

Name Chris Hattingh Bornman

Telephone number 042 200 2021

Cell number 084 240 5226

Fax number 086 529 7923

E-mail address pamayor@kouga.gov.za

Secretary/PA to the Mayor/Executive Mayor:

ID Number 9,50126E+12

Title Ms

Name Yolanda Jordan

Telephone number 43 200 2021

Cell number 794514211

Fax number 086 529 7923

E-mail address pamayor@kouga.gov.za

Deputy Mayor/Executive Mayor:

ID Number 0

Title 0

Name 0

Telephone number 0

Cell number 0

Fax number 0

E-mail address 0

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number 0

Title 0

Name 0

Telephone number 0

Cell number 0

Fax number 0

E-mail address 0

D. MANAGEMENT LEADERSHIP

Municipal Manager:

ID Number 671015 5014 085

Title Mr

Name Chari du Plessis

Telephone number 042 200 2046

Cell number 083 300 0126

Fax number 086 521 4099

E-mail address couplessis@kouga.gov.za

Secretary/PA to the Municipal Manager:

ID Number 830923 0220 086

Title Mrs

Name Joezay Reed

Telephone number 042 200 2046

Cell number 087 106-2225

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Chief Financial Officer

ID Number 820217 5222 086

Title Mr

Name Riaaz Nazim Lorgat

Telephone number 042 200 2045

Cell number 084 845 4470

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Secretary/PA to the Chief Financial Officer

ID Number 681227 0093 083

Title Ms

Name Avis Meyer

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ID Number 830303 5059 088

Title Mr

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Official responsible for submitting financial information

ID Number 800520 5376 081

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Official responsible for submitting financial information

ID Number 9,30111E+12

Title Mrs

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Official responsible for submitting financial information

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Title Mr

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Telephone number 0422002200

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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	9510210452088	ID Number	U
Title	MS	Title	U
Name	Asiphe Bontsni	Name	U
Telephone number	0422002200	Telephone number	U
Cell number	082 781 3293	Cell number	U
Fax number	U	Fax number	U
E-mail address	abontsni@kouga.gov.za	E-mail address	U

EC108 Kouga - Table A1 Budget Summary

Description	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	224 326	259 514	280 203	297 076	298 309	298 309	257 555	304 484	322 753	342 118
Service charges	470 854	547 619	607 369	599 522	701 777	701 777	537 433	761 356	806 342	858 180
Investment revenue	3 225	6 824	12 962	13 998	15 498	15 498	11 281	16 273	17 086	17 941
Transfer and subsidies - Operational	153 901	177 339	198 630	202 153	210 720	210 720	202 066	214 766	223 052	233 048
Other own revenue	98 954	162 705	110 770	279 872	135 782	135 782	65 467	171 808	181 203	191 275
Total Revenue (excluding capital transfers and	951 260	1 154 001	1 209 934	1 392 621	1 362 086	1 362 086	1 073 801	1 468 686	1 550 436	1 642 562
Employee costs	343 042	364 306	398 878	471 743	479 710	479 710	341 916	525 261	553 291	581 155
Remuneration of councillors	13 395	13 700	14 976	15 594	15 594	15 594	13 056	15 988	16 387	16 797
Depreciation and amortisation	98 211	124 718	102 539	117 798	117 798	117 798	98 165	142 422	146 083	141 974
Interest	4 587	8 059	10 038	17 404	13 002	13 002	6 395	20 106	25 695	21 945
Inventory consumed and bulk purchases	388 268	382 970	454 301	495 318	518 919	518 919	445 156	555 432	611 702	646 733
Transfers and subsidies	458	709	920	400	400	400	43	950	950	950
Other expenditure	234 522	342 111	327 630	387 217	314 343	314 343	498 432	320 959	315 649	319 762
Total Expenditure	1 082 483	1 236 572	1 309 281	1 505 474	1 459 766	1 459 766	1 403 163	1 581 117	1 669 758	1 729 315
Surplus/(Deficit)	(131 223)	(82 571)	(99 347)	(112 853)	(97 680)	(97 680)	(329 361)	(112 431)	(119 322)	(86 753)
Transfers and subsidies - capital (monetary allocations)	74 143	102 222	85 140	133 816	177 916	177 916	64 923	82 934	81 534	59 715
Transfers and subsidies - capital (in-kind)	–	–	18 000	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)
Capital expenditure & funds sources										
Capital expenditure	131 505	21 480	92 915	150 362	259 754	259 754	136 005	265 462	86 679	65 482
Transfers recognised - capital	25 319	(6 807)	3 157	116 362	157 391	157 391	69 607	72 117	70 899	51 926
Borrowing	–	8 786	–	34 000	72 745	72 745	53 095	152 174	–	–
Internally generated funds	105 860	19 348	89 757	–	29 618	29 618	13 303	41 172	15 780	13 556
Total sources of capital funds	131 179	21 327	92 915	150 362	259 754	259 754	136 005	265 462	86 679	65 482
Financial position										
Total current assets	255 718	227 846	266 448	213 837	316 865	316 865	175 144	266 780	284 148	328 913
Total non current assets	2 317 884	2 263 385	2 264 305	2 369 948	2 454 784	2 454 784	2 302 713	2 577 825	2 518 421	2 441 929
Total current liabilities	258 284	262 588	293 952	225 392	282 405	282 405	367 369	285 984	295 469	289 994
Total non current liabilities	233 861	156 809	243 291	270 953	366 975	366 975	381 125	465 849	452 116	452 902
Community wealth/Equity	2 081 457	2 038 240	2 042 032	2 087 440	2 122 268	2 122 268	1 948 929	2 092 771	2 054 984	2 027 945
Cash flows										
Net cash from (used) operating	1 887 506	1 699 665	2 048 686	138 815	174 756	174 756	–	139 042	135 991	142 190
Net cash from (used) investing	(52 882)	17 505	(3 372)	(116 362)	(208 748)	(208 748)	–	(265 462)	(86 679)	(65 482)
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	194 402	194 402	–	143 991	161 359	206 124
Cash backing/surplus reconciliation										
Cash and investments available	27 851	104 935	143 659	43 640	194 402	194 402	–	143 991	161 359	206 124
Application of cash and investments	79 529	147 439	108 339	21 278	188 457	188 457	–	137 541	147 025	156 069
Balance - surplus (shortfall)	(51 679)	(42 504)	35 320	22 362	5 945	5 945	–	6 451	14 334	50 054
Asset management										
Asset register summary (WDV)	2 317 884	2 263 385	2 264 305	2 369 948	2 454 784	2 454 784		2 577 825	2 518 421	2 441 929
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	160 435	160 435		47 361	51 899	38 019
Repairs and Maintenance	46 751	47 672	54 369	228 381	239 865	239 865		231 646	240 726	249 741
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		
		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
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		333 908	541 615	489 309	590 750	499 867	499 867	530 621	558 750	587 678
Executive and council		540	2 464	46	142	142	142	142	142	142
Finance and administration		333 368	539 150	489 263	590 608	499 725	499 725	530 479	558 609	587 537
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		28 684	22 893	51 001	87 286	121 074	121 074	50 121	41 075	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	101 747	101 747	30 000	20 000	—
Health		2 979	3 230	3 322	2 496	2 601	2 601	2 612	2 730	2 734
<i>Economic and environmental services</i>		17 119	30 911	48 168	56 136	61 677	61 677	40 955	40 870	42 921
Planning and development		8 376	6 504	8 375	10 252	10 246	10 246	10 838	11 527	12 184
Road transport		7 341	7 002	16 518	19 972	32 160	32 160	10 185	8 104	8 104
Environmental protection		1 402	17 404	23 276	25 912	19 272	19 272	19 932	21 239	22 633
<i>Trading services</i>		678 958	660 805	724 595	792 266	857 384	857 384	929 924	991 274	1 049 707
Energy sources		362 740	313 432	398 034	409 585	443 138	443 138	501 093	529 836	562 523
Water management		128 070	195 564	156 102	177 913	202 542	202 542	203 581	220 531	230 985
Waste water management		109 426	99 252	106 410	123 062	133 188	133 188	141 631	151 816	161 279
Waste management		78 722	52 557	64 049	81 707	78 516	78 516	83 619	89 091	94 921
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 058 669	1 256 224	1 313 073	1 526 437	1 540 002	1 540 002	1 551 621	1 631 970	1 702 277
Expenditure - Functional										
<i>Governance and administration</i>		88 487	352 978	328 779	362 481	367 998	367 998	402 672	411 118	422 824
Executive and council		49 469	54 956	57 143	61 996	60 989	60 989	66 561	68 597	71 078
Finance and administration		38 998	297 949	271 580	299 963	306 592	306 592	332 893	339 306	348 378
Internal audit		20	73	57	523	418	418	3 218	3 215	3 369
<i>Community and public safety</i>		96 183	98 183	104 281	140 104	138 745	138 745	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	11 670	11 670	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
<i>Economic and environmental services</i>		121 347	122 555	126 118	288 532	198 075	198 075	206 880	219 966	219 961
Planning and development		36 832	24 223	27 163	32 149	37 410	37 410	39 914	42 553	44 436
Road transport		81 947	86 899	86 718	246 274	151 875	151 875	158 635	169 436	167 905
Environmental protection		2 568	11 434	12 237	10 109	8 790	8 790	8 331	7 977	7 619
<i>Trading services</i>		806 009	656 621	743 328	714 357	754 928	754 928	830 084	893 286	936 810
Energy sources		370 480	333 372	426 149	453 172	494 191	494 191	527 947	579 414	614 630
Water management		197 030	154 971	161 924	108 542	105 776	105 776	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	64 683	64 683	71 803	74 389	76 770
<i>Other</i>	4	3 725	6 236	6 775	—	20	20	—	—	—
Total Expenditure - Functional	3	1 115 749	1 236 572	1 309 281	1 505 474	1 459 766	1 459 766	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) for the year		(57 080)	19 651	3 792	20 963	80 236	80 236	(29 497)	(37 788)	(27 038)

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		
		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
R thousand	1									
Revenue - Functional										
Municipal governance and administration		333 908	541 615	489 309	590 750	499 867	499 867	530 621	558 750	587 678
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	499 725	499 725	530 479	558 609	587 537
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	483 342	509 440	536 244
Fleet Management		-	1	-	2	2	2	2	2	2
Human Resources		654	686	454	500	1 068	1 068	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	121 074	121 074	50 121	41 075	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 R thousand	Ref 1	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
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	101 747	101 747	30 000	20 000	-
Housing		14 499	5 849	35 790	68 969	101 747	101 747	30 000	20 000	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		2 979	3 230	3 322	2 496	2 601	2 601	2 612	2 730	2 734
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		2 979	3 230	3 322	2 496	2 601	2 601	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	61 677	61 677	40 955	40 870	42 921
Planning and development		8 376	6 504	8 375	10 252	10 246	10 246	10 838	11 527	12 184
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	1 822	1 822	1 909	2 062	2 151
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		7 341	7 002	16 518	19 972	32 160	32 160	10 185	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	24 056	24 056	2 081	-	-

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
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
Environmental protection		1 402	17 404	23 276	25 912	19 272	19 272	19 932	21 239	22 633
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		1 402	-	1 546	2 237	2 237	2 237	2 394	2 561	2 741
<i>Pollution Control</i>		-	17 404	21 730	23 675	17 035	17 035	17 538	18 678	19 892
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
Trading services		678 958	660 805	724 595	792 266	857 384	857 384	929 924	991 274	1 049 707
Energy sources		362 740	313 432	398 034	409 585	443 138	443 138	501 093	529 836	562 523
<i>Electricity</i>		362 740	313 432	398 034	409 585	443 138	443 138	501 093	529 836	562 523
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		128 070	195 564	156 102	177 913	202 542	202 542	203 581	220 531	230 985
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		128 070	195 564	156 102	177 913	202 542	202 542	203 581	220 531	230 985
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		109 426	99 252	106 410	123 062	133 188	133 188	141 631	151 816	161 279
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		109 426	99 252	106 410	123 062	133 188	133 188	141 631	151 816	161 279
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
Waste management		78 722	52 557	64 049	81 707	78 516	78 516	83 619	89 091	94 921
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		77 969	52 557	64 049	81 707	78 516	78 516	83 619	89 091	94 921
<i>Solid Waste Removal</i>		753	-	-	-	-	-	-	-	-
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
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	1 540 002	1 540 002	1 551 621	1 631 970	1 702 277
Expenditure - Functional										
Municipal governance and administration		88 487	352 978	328 779	362 481	367 998	367 998	402 672	411 118	422 824
Executive and council		49 469	54 956	57 143	61 996	60 989	60 989	66 561	68 597	71 078
<i>Mayor and Council</i>		25 729	30 038	27 258	27 833	26 372	26 372	37 505	38 448	39 625
<i>Municipal Manager, Town Secretary and Chief Executive</i>		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	306 592	306 592	332 893	339 306	348 378
<i>Administrative and Corporate Support</i>		36 464	47 182	43 536	50 790	49 528	49 528	61 315	64 264	65 741
<i>Asset Management</i>		8 629	6 225	7 782	12 217	11 431	11 431	12 011	12 464	12 893

Functional Classification Description R thousand	Ref 1	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
Finance		(81 725)	154 596	108 177	117 757	113 204	113 204	115 819	118 569	121 406
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	24 884	24 884	26 063	26 906	27 801
Information Technology		11 574	12 341	18 057	20 983	23 296	23 296	27 632	27 967	28 317
Legal Services		–	3 580	4 450	2 028	2 990	2 990	10 233	6 429	6 634
Marketing, Customer Relations, Publicity and Media Co-ordination		–	1 298	1 015	3 950	3 291	3 291	3 864	3 984	4 110
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		562	226	198	–	–	–	–	–	–
Security Services		32 776	37 926	42 296	42 630	53 695	53 695	39 195	40 454	41 693
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	138 745	138 745	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	18 660	18 660	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	35 813	37 586	39 259
Recreational Facilities		2 726	3 623	3 665	5 558	7 837	7 837	2 787	2 811	2 827
Sports Grounds and Stadiums		6 479	6 152	6 433	7 918	8 015	8 015	19 753	18 129	18 441
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	11 670	11 670	11 626	12 083	11 799
Housing		5 149	5 444	5 817	9 703	11 670	11 670	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	198 075	198 075	206 880	219 966	219 961
Planning and development		36 832	24 223	27 163	32 149	37 410	37 410	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	23 752	23 752	24 233	25 620	26 962
Project Management Unit		1 735	1 875	1 987	4 267	7 146	7 146	5 779	6 675	6 769
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		81 947	86 899	86 718	246 274	151 875	151 875	158 635	169 436	167 905
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		10 604	11 836	11 716	136 702	34 349	34 349	55 943	58 328	60 752
Roads		71 343	75 063	75 002	109 571	117 526	117 526	102 692	111 109	107 153
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		2 568	11 434	12 237	10 109	8 790	8 790	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	8 766	8 766	8 251	7 897	7 539
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		806 009	656 621	743 328	714 357	754 928	754 928	830 084	893 286	936 810
Energy sources		370 480	333 372	426 149	453 172	494 191	494 191	527 947	579 414	614 630

Functional Classification Description R thousand	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
<i>Electricity</i>	1	370 480	333 372	426 149	453 172	494 191	494 191	527 947	579 414	614 630
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
<i>Water management</i>		197 030	154 971	161 924	108 542	105 776	105 776	121 164	127 044	127 980
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		197 030	154 971	161 924	108 542	105 776	105 776	121 164	127 044	127 980
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
<i>Waste water management</i>		110 955	92 623	103 926	88 779	90 277	90 277	109 169	112 439	117 431
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		110 955	92 623	103 926	88 779	90 277	90 277	109 169	112 439	117 431
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Waste management</i>		127 544	75 655	51 329	63 864	64 683	64 683	71 803	74 389	76 770
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		126 593	75 639	51 318	63 864	64 683	64 683	71 803	74 389	76 770
<i>Solid Waste Removal</i>		951	15	11	-	-	-	-	-	-
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
Other		3 725	6 236	6 775	-	20	20	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		3 725	6 236	6 775	-	20	20	-	-	-
Total Expenditure - Functional	3	1 115 749	1 236 572	1 309 281	1 505 474	1 459 766	1 459 766	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) for the year		(57 080)	19 651	3 792	20 963	80 236	80 236	(29 497)	(37 788)	(27 038)

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		
		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
R thousand										
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	1 683	1 683	1 115	1 115	1 115
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		326 833	426 747	449 050	446 890	454 924	454 924	484 342	510 440	537 244
Vote 4 - COMMUNITY SERVICES		105 902	194 079	148 611	276 782	168 477	168 477	176 939	186 704	196 946
Vote 5 - CIVIL AND WATER SERVICES		240 610	297 814	274 288	314 671	361 609	361 609	349 202	374 409	394 415
Vote 6 - ELECTRO/MECHANICAL SERVICES		362 741	313 433	398 035	409 586	443 139	443 139	501 094	529 838	562 525
Vote 7 - PLANNING AND DEVELOPMENT		20 372	11 828	41 392	77 392	110 171	110 171	38 929	29 465	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	1 540 002	1 540 002	1 551 621	1 631 970	1 702 277
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	127 824	127 824	167 613	169 047	173 330
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		(66 973)	175 804	133 949	141 869	136 835	136 835	139 445	143 150	147 008
Vote 4 - COMMUNITY SERVICES		261 459	231 773	218 052	386 594	291 128	291 128	314 436	324 216	335 022
Vote 5 - CIVIL AND WATER SERVICES		383 711	329 004	348 309	316 288	325 759	325 759	341 894	360 569	362 805
Vote 6 - ELECTRO/MECHANICAL SERVICES		385 047	344 951	442 656	466 160	507 837	507 837	555 517	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	1 459 766	1 459 766	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) for the year	2	(56 770)	19 895	4 457	20 963	80 236	80 236	(29 497)	(37 788)	(27 038)

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		
		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
R thousand										
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		2 180	12 321	1 697	1 115	1 683	1 683	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	1 068	1 068	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	484 342	510 440	537 244
3.1 - Chief Financial Officer		86 713	148 613	128 693	118 695	130 892	130 892	133 650	138 889	143 532
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	20 230
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	168 477	168 477	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	98 151	98 151	103 769	110 499	117 547
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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		
		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
R thousand										
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES		240 610	297 814	274 288	314 671	361 609	361 609	349 202	374 409	394 415
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	24 056	24 056	2 081	-	-
5.4 - Project Management Unit (Pmu)		1 671	1 795	1 743	1 828	1 822	1 822	1 909	2 062	2 151
5.5 - Sanitation		-	-	-	-	-	-	-	-	-
5.6 - Sewerage		109 426	99 252	106 410	123 062	133 188	133 188	141 631	151 816	161 279
5.7 - Wastewater Treatment Works (WWTW)		-	-	-	-	-	-	-	-	-
5.8 - Water		128 070	195 564	156 102	177 913	202 542	202 542	203 581	220 531	230 985
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	443 139	443 139	501 094	529 838	562 525
6.1 - Director:Electro/Mechanical Services		-	-	-	-	-	-	-	-	-
6.2 - Management and Administration		-	-	-	-	-	-	-	-	-
6.3 - Electrical:Kouga		362 740	313 432	398 034	409 585	443 138	443 138	501 093	529 836	562 523
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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Vote 7 - PLANNING AND DEVELOPMENT		20 372	11 828	41 392	77 392	110 171	110 171	38 929	29 465	10 033
7.1 - Director:Planning and Development		-	-	-	-	-	-	-	-	-
7.2 - Building Control		-	-	-	-	-	-	-	-	-
7.3 - Human Settlement		14 499	5 849	35 790	68 969	101 747	101 747	30 000	20 000	-
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		
		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
R thousand										
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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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		
		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
R thousand										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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Total Revenue by Vote	2	1 058 669	1 256 224	1 313 073	1 526 437	1 540 002	1 540 002	1 551 621	1 631 970	1 702 277
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	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	127 824	127 824	167 613	169 047	173 330
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	23 859	23 859	24 839	25 262	25 708
2.3 - Administrative Office Of The Executive Mayor / Speaker		2 655	2 529	2 457	2 368	2 512	2 512	12 666	13 186	13 917
2.4 - Administration and Auxiliary Services		41 793	43 709	40 984	47 486	46 575	46 575	58 502	61 316	62 631
2.5 - Communications		1 330	1 307	1 015	3 950	3 291	3 291	1 751	1 759	1 767
2.6 - Human Resources Management		24 916	15 253	21 163	26 277	24 884	24 884	26 063	26 906	27 801
2.7 - Information Communication Technology (Ict)		11 594	12 341	18 057	20 983	23 296	23 296	27 632	27 967	28 317
2.8 - Legal Services		4 121	3 580	4 457	2 028	2 990	2 990	10 233	6 429	6 634
2.9 - Strategic Projects		-	-	-	16	16	16	18	19	20
		-	-	-	-	-	-	2 421	2 541	2 687
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		(66 973)	175 804	133 949	141 869	136 835	136 835	139 445	143 150	147 008
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	11 431	11 431	12 011	12 464	12 893
3.3 - Budget And Treasury		63 184	121 784	75 082	28 888	20 668	20 668	16 418	17 116	17 905
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
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		261 459	231 773	218 052	386 594	291 128	291 128	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	81 312	81 312	88 783	91 408	93 876
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES		383 711	329 004	348 309	316 288	325 759	325 759	341 894	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		
		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
R thousand										
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	117 526	117 526	102 692	111 109	107 153
5.4 - Project Management Unit (Pmu)		1 735	1 875	1 987	4 267	7 146	7 146	5 779	6 675	6 769
5.5 - Sanitation		2 729	3 460	5 850	4 614	6 367	6 367	6 084	6 324	6 427
5.6 - Sewerage		108 477	89 162	98 075	84 166	83 911	83 911	103 085	106 115	111 004
5.7 - Wastewater Treatment Works (WWTW)		-	-	-	-	-	-	-	-	-
5.8 - Water		196 778	154 971	161 924	108 542	105 776	105 776	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	555 517	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	525 128	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	12 094	12 094	20 448	21 208	21 869
6.8 - Mechanical		-	-	-	102	-	-	5 185	5 458	5 744
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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	11 670	11 670	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	20 736	20 736	14 894	15 772	16 613
		-	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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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		
		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
R thousand										
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		
		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
R thousand										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 115 439	1 236 328	1 308 616	1 505 474	1 459 766	1 459 766	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) for the year	2	(56 770)	19 895	4 457	20 963	80 236	80 236	(29 497)	(37 788)	(27 038)

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												
	2		317 993	306 477	380 376	381 991	425 559	425 559	348 229	479 524	505 275	536 566
	2		44 968	117 400	109 873	82 323	138 057	138 057	85 842	147 583	157 766	168 652
	2		53 366	61 797	59 633	64 086	76 014	76 014	54 640	81 259	86 866	92 860
	2		54 526	61 945	57 488	71 123	62 146	62 146	48 722	52 990	56 434	60 102
			9 582	9 189	7 442	9 533	9 533	9 533	5 486	10 044	10 586	11 159
			2 560	2 678	3 615	4 554	4 554	4 554	—	4 554	4 554	4 554
			—	—	—	—	—	—	—	—	—	—
			12 104	20 845	21 854	32 335	32 335	32 335	19 361	34 661	37 024	39 560
			3 225	6 824	12 962	13 998	15 498	15 498	11 281	16 273	17 086	17 941
			—	—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—	—
			3 094	2 613	3 550	3 187	3 187	3 187	3 641	3 322	3 465	3 614
			2 488	2 677	2 368	2 851	2 851	2 851	2 052	2 856	2 860	2 865
			—	—	—	—	—	—	—	15 436	16 362	17 344
			3 805	1 200	11 654	1 955	2 523	2 523	5 969	1 955	1 955	1 955
Non-Exchange Revenue												
	2		224 326	259 514	280 203	297 076	298 309	298 309	257 555	304 484	322 753	342 118
			—	—	—	—	—	—	—	22 602	24 118	25 736
			5 881	101 636	40 084	143 343	43 859	43 859	1 042	45 795	47 861	50 021
			7 105	7 195	7 421	11 772	11 772	11 772	8 608	3 139	3 307	3 486
			153 901	177 339	198 630	202 153	210 720	210 720	202 066	214 766	223 052	233 048
			1 775	3 729	5 519	5 510	5 510	5 510	2 463	5 841	6 192	6 563
			—	—	—	—	—	—	—	—	—	—
			50 436	—	—	64 831	19 658	19 658	16 844	21 605	22 920	24 417
			(8)	31	(56)	—	—	—	—	—	—	—
			131	10 913	7 318	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)			951 260	1 154 001	1 209 934	1 392 621	1 362 086	1 362 086	1 073 801	1 468 686	1 550 436	1 642 562
Expenditure												
	2		343 042	364 306	398 878	471 743	479 710	479 710	341 916	525 261	553 291	581 155
			13 395	13 700	14 976	15 594	15 594	15 594	13 056	15 988	16 387	16 797
	2		295 222	291 888	351 702	386 299	413 349	413 349	353 599	441 010	490 988	521 380
	8		93 046	91 082	102 599	109 019	105 570	105 570	91 557	114 422	120 715	125 352
	3		51 154	88 659	87 369	158 246	(108 015)	(108 015)	166 989	65 115	68 669	72 553
			98 211	124 718	102 539	117 798	117 798	117 798	98 165	142 422	146 083	141 974
			4 587	8 059	10 038	17 404	13 002	13 002	6 395	20 106	25 695	21 945
			75 039	87 298	93 766	125 372	146 314	146 314	90 975	142 734	131 868	130 309
			458	709	920	400	400	400	43	950	950	950
			8 553	87 459	62 860	9 359	177 229	177 229	167 413	11 487	12 180	12 952
			89 476	76 926	81 923	94 240	98 816	98 816	73 055	101 623	102 931	103 948
			10 267	1 345	1 713	—	—	—	—	—	—	—
			34	425	—	—	—	—	—	—	—	—
Total Expenditure			1 082 483	1 236 572	1 309 281	1 505 474	1 459 766	1 459 766	1 403 163	1 581 117	1 669 758	1 729 315
Surplus/(Deficit)			(131 223)	(82 571)	(99 347)	(112 853)	(97 680)	(97 680)	(329 361)	(112 431)	(119 322)	(86 753)
	6		74 143	102 222	85 140	133 816	177 916	177 916	64 923	82 934	81 534	59 715
	6		—	—	18 000	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions			(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)
			—	—	—	—	—	—	—	—	—	—
Income Tax			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax			(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)
			—	—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality			(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)
			—	—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to Associate Intercompany/Parent subsidiary transactions			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year			(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)

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		
		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	1										
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	1 367	1 050	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		18 165	7 334	810	-	992	992	462	621	-	-
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	145 782	145 782	59 344	206 142	55 930	38 265
Vote 6 - ELECTRO/MECHANICAL SERVICES		1 037	3 051	167	68 103	87 429	87 429	65 883	49 509	25 357	23 826
Vote 7 - PLANNING AND DEVELOPMENT		125	19	(23)	-	21 956	21 956	8 739	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	259 726	259 726	136 005	265 462	86 679	65 482
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	-	-	-	-	-	-	-
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	-	-	-	-
Total Capital Expenditure - Vote	3,7	131 505	21 480	92 915	150 362	259 754	259 754	136 005	265 462	86 679	65 482
Capital Expenditure - Functional											
Governance and administration		21 446	18 542	2 644	34 000	54 101	54 101	53 044	2 621	2 500	2 000
Executive and council		(1 224)	307	336	-	300	300	97	-	-	-
Finance and administration		22 670	18 212	2 270	34 000	53 773	53 773	52 947	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	8 739	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		
		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	1										
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	8 739	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		(65 092)	(161)	29 125	9 670	44 907	44 907	6 601	173 232	21 101	8 726
Planning and development		(28 456)	(161)	14	500	3 482	3 482	701	6 580	10 764	3 741
Road transport		(36 891)	–	28 869	9 170	41 425	41 425	5 900	166 652	10 337	4 985
Environmental protection		255	–	242	–	–	–	–	–	–	–
Trading services		134 355	2 760	51 267	105 300	138 799	138 799	67 620	87 169	61 686	53 365
Energy sources		2 447	3 051	5 703	34 103	36 423	36 423	14 878	49 509	25 357	23 826
Water management		96 459	(5 687)	21 197	29 008	53 133	53 133	19 054	18 289	22 717	56
Waste water management		17 527	3 563	22 809	42 190	49 242	49 242	33 689	17 872	12 112	29 483
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	259 754	259 754	136 005	265 462	86 679	65 482
Funded by:											
National Government		(6 792)	(6 807)	347	54 997	70 927	70 927	44 089	44 639	52 116	50 535
Provincial Government		–	–	–	59 973	85 073	85 073	25 519	26 087	17 391	–
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	157 391	157 391	69 607	72 117	70 899	51 926
Public contributions & donations	5										
Borrowing	6	–	8 786	–	34 000	72 745	72 745	53 095	152 174	–	–
Internally generated funds		105 860	19 348	89 757	–	29 618	29 618	13 303	41 172	15 780	13 556
Total Capital Funding	7	131 179	21 327	92 915	150 362	259 754	259 754	136 005	265 462	86 679	65 482

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

[illegible]

[illegible]

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
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Prepared by : **SAMRAS**

Vote 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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
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		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

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		
		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	1										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		492	93	36 777	-	28	28	-	-	-	-
Total Capital Expenditure		131 505	21 480	92 915	150 362	259 754	259 754	136 005	265 462	86 679	65 482

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		
		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											
Current assets											
Cash and cash equivalents		27 851	104 935	143 659	43 640	194 402	194 402	296 264	143 991	161 359	206 124
Trade and other receivables from exchange transaction	1	62 522	73 917	58 750	77 030	59 899	59 899	(247 050)	59 899	59 899	59 899
Receivables from non-exchange transactions	1	15 276	17 884	26 651	29 014	26 651	26 651	525	26 651	26 651	26 651
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	17 050	18 598	22 450	18 598	22 123	22 123	25 365	22 450	22 450	22 450
VAT		131 405	9 970	12 790	45 445	12 790	12 790	97 900	12 790	12 790	12 790
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	316 865	316 865	175 144	266 780	284 148	328 913
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	2 203 572	2 203 572	2 051 990	2 326 613	2 267 209	2 190 717
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		870	603	419	603	419	419	(70)	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	2 454 784	2 454 784	2 302 713	2 577 825	2 518 421	2 441 929
TOTAL ASSETS		2 573 602	2 491 231	2 530 753	2 583 785	2 771 648	2 771 648	2 477 857	2 844 605	2 802 569	2 770 841
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		10 508	12 169	11 144	23 564	38 274	38 274	2 450	31 944	31 944	17 424
Consumer deposits		23 673	29 060	31 660	29 060	31 660	31 660	34 320	31 660	31 660	31 660
Trade and other payables from exchange transactions	4	105 579	126 197	143 222	124 413	142 896	142 896	141 287	143 222	143 222	143 222
Trade and other payables from non-exchange transaction	5	(11 750)	28 994	38 791	–	0	0	47 239	–	–	–
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	87 646	14 707	14 707	14 707
Other current liabilities		–	3 745	–	–	–	–	–	–	–	–
Total current liabilities		258 284	262 588	293 952	225 392	282 405	282 405	367 369	285 984	295 469	289 994
Non current liabilities											
Financial liabilities	6	21 944	23 375	12 231	11 333	120 843	120 843	150 065	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	381 125	465 849	452 116	452 902
TOTAL LIABILITIES		492 145	419 397	537 243	496 345	649 380	649 380	748 495	751 834	747 585	742 896
NET ASSETS		2 081 457	2 071 834	1 993 509	2 087 440	2 122 268	2 122 268	1 729 363	2 092 771	2 054 984	2 027 945
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2 081 457	2 038 240	2 036 273	2 087 440	2 122 268	2 122 268	1 943 170	2 078 271	2 040 484	2 013 445
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	2 122 268	2 122 268	1 948 929	2 092 771	2 054 984	2 027 945

EC108 Kouga - Table A6-Inventory

Store Type R thousands	Classification	2022/23	2021/22	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	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	3 992	3 992	20 961	4 545	4 624	4 666
	Adjustments - Consumables Standard Rated	-	-	0	(4 353)	(3 985)	(3 985)	(17 581)	(4 545)	(4 624)	(4 666)
	Issues - Consumables Standard Rated	-	0	(0)	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	(0)	-	-	-	-	403	-	-	-
	Correction of Prior period errors - Consumables Standard	-	-	-	-	-	-	-	-	-	-
	Consumables Standard Rated Total	-	-	-	-	7	7	3 784	-	-	-
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	42 550	42 550	1 833	36 878	38 606	38 954
	Adjustments - Finished Goods	(12 130)	(15 869)	(19 098)	(36 064)	(42 883)	(42 883)	(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	20 452	20 452	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	42 550	42 550	1 833	36 878	38 606	38 954
	Adjustments - Materials and Supplies	(12 130)	(15 869)	(19 098)	(36 064)	(42 883)	(42 883)	(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	20 452	20 452	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	43 037	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)	(44 104)	(48 000)	(51 360)	(54 955)
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-	-
	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	597	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	42 575	42 575	46 349	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		294 809	312 497	331 247
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	116 169	116 169		127 258	106 083	103 166
Transfers and Subsidies - Operational	1	147 988	166 622	184 436	202 153	210 720	210 720		214 766	223 052	233 048
Transfers and Subsidies - Capital	1	–	79 951	1 586	123 443	139 125	139 125		82 934	81 534	59 715
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)	(1 407 663)	(1 407 663)		(1 485 124)	(1 540 030)	(1 605 051)
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	174 756	174 756	–	139 042	135 991	142 190
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)	(208 748)	(208 748)		(265 462)	(86 679)	(65 482)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(52 882)	17 505	(3 372)	(116 362)	(208 748)	(208 748)	–	(265 462)	(86 679)	(65 482)
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)	50 743	50 743	–	(50 411)	17 368	44 764
Cash/cash equivalents at the year begin:	2	53 394	27 851	104 935	43 665	143 659	143 659		194 402	143 991	161 359
Cash/cash equivalents at the year end:	2	1 890 917	1 750 408	2 152 849	43 641	194 402	194 402	–	143 991	161 359	206 124

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		
		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											
Cash and investments available											
Cash/cash equivalents at the year end	1	1 890 917	1 750 408	2 152 849	43 641	194 402	194 402	–	143 991	161 359	206 124
Other current investments > 90 days		(1 863 066)	(1 645 473)	(2 009 190)	(1)	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		27 851	104 935	143 659	43 640	194 402	194 402	–	143 991	161 359	206 124
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent capital		(11 750)	28 994	38 791	–	0	0	–	–	–	–
Unspent borrowing		–	–	–	–	75 000	75 000	–	–	–	–
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	–	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	188 457	188 457	–	137 541	147 025	156 069
Surplus(shortfall)		(51 679)	(42 504)	35 320	22 362	5 945	5 945	–	6 451	14 334	50 054

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

<u>Other working capital requirements</u>											
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	141 287	143 222	143 222	143 222
Total		(90 803)	(119 223)	(125 892)	(18 368)	(56 672)	(56 672)	(141 287)	(56 672)	(56 672)	(56 672)

<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		15 276	17 884	26 651	29 014	26 651	26 651	525	26 651	26 651	26 651
Estimate of debtors collection rate		96,7%	39,0%	65,0%	100,7%	112,2%	112,2%	0,0%	112,9%	110,7%	110,1%

<u>Long term investments committed</u>											
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		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–

<u>Reserves to be backed by cash/investments</u>											
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	99 319	99 319	218 101	34 780	27 463
Roads Infrastructure			-	-	10	150	21 983	21 983	165 652	10 337	4 985
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			6 131	(1 519)	(81)	3 755	2 945	2 945	37 817	10 920	13 826
Water Supply Infrastructure			96 161	(3 846)	21 197	11 975	16 463	16 463	1 795	100	20
Sanitation Infrastructure			16 551	164	-	1 527	718	718	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	42 110	42 110	206 134	27 857	20 331
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	5 132
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	15 771	15 771	2 370	12 623	2 724
Roads Infrastructure			-	-	28 549	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	10 591	10 591	-	-	-
Electrical Infrastructure			769	-	5 744	-	5 000	5 000	-	-	-
Water Supply Infrastructure			275	131	-	250	180	180	2 313	10 837	36
Sanitation Infrastructure			-	-	-	-	-	-	57	1 786	2 688
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			346	-	-	-	-	-	-	-	-
Infrastructure			1 391	131	34 293	250	15 771	15 771	2 370	12 623	2 724
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	144 663	144 663	44 991	39 277	35 295
Roads Infrastructure			(41 343)	-	(23)	8 596	8 602	8 602	1 000	-	-
Storm water Infrastructure			-	-	297	424	424	424	-	-	-
Electrical Infrastructure			(5 093)	2 004	-	30 348	28 323	28 323	11 300	10 000	10 000
Water Supply Infrastructure			-	-	-	16 783	57 046	57 046	14 181	11 780	-
Sanitation Infrastructure			15 120	3 367	22 848	40 663	48 525	48 525	17 336	8 263	25 295
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			(31 316)	5 371	23 122	96 813	142 919	142 919	43 817	30 044	35 295
Community Facilities			-	-	-	-	-	-	1 000	-	-
Sport and Recreation Facilities			2 844	(0)	-	500	1 744	1 744	174	9 233	-
Community Assets			2 844	(0)	-	500	1 744	1 744	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			
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
R thousand											
Other Assets	4	-	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			131 505	21 480	92 915	150 362	259 754	259 754	265 462	86 679	65 482
Roads Infrastructure			(41 343)	-	28 537	8 746	30 585	30 585	166 652	10 337	4 985
Storm water Infrastructure			-	-	297	424	11 016	11 016	-	-	-
Electrical Infrastructure			1 807	485	5 663	34 103	36 268	36 268	49 117	20 920	23 826
Water Supply Infrastructure			96 437	(3 715)	21 197	29 008	73 689	73 689	18 289	22 717	56
Sanitation Infrastructure			31 671	3 531	22 848	42 190	49 242	49 242	18 263	16 549	29 483
Solid Waste Infrastructure			282	23	(49)	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			393	-	-	-	-	-	-	-	-
Infrastructure			89 246	325	78 493	114 470	200 800	200 800	252 321	70 524	58 350
Community Facilities			(2 928)	-	-	-	1 400	1 400	1 000	-	-
Sport and Recreation Facilities			2 999	(0)	6 562	500	1 744	1 744	174	9 233	-
Community Assets			72	(0)	6 562	500	3 144	3 144	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	5 132	
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	259 754	259 754	265 462	86 679	65 482	
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 317 884	2 263 385	2 264 305	2 369 948	2 454 784	2 454 784	2 577 825	2 518 421	2 441 929	
Roads Infrastructure		532 884	570 217	545 065	518 821	512 770	512 770	483 751	602 189	508 068	
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	182 336	182 336	182 312	156 950	156 049	
Water Supply Infrastructure		338 190	362 572	365 639	421 782	395 760	395 760	623 057	621 602	664 200	
Sanitation Infrastructure		447 377	422 277	400 668	495 636	409 423	409 423	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	1 564 491	1 564 491	1 716 899	1 807 468	1 752 370	
Community Assets		35 876	42 314	51 043	59 161	54 187	54 187	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	241 641	241 641	222 179	67 787	48 814	
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	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	2 454 784	2 454 784	2 577 825	2 518 421	2 441 929	
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	239 865	239 865	231 646	240 726	249 741	
Roads Infrastructure		11 132	12 861	6 367	52 369	55 109	55 109	30 189	31 597	31 843	
Storm water Infrastructure		1 115	876	730	2 120	553	553	1 620	1 780	1 790	
Electrical Infrastructure		5 906	8 178	9 259	30 806	35 060	35 060	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		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Water Supply Infrastructure		9 189	5 193	7 188	32 198	34 277	34 277	36 498	38 301	40 054
Sanitation Infrastructure		2 518	4 559	12 863	38 483	44 191	44 191	55 160	58 749	62 617
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		696	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	1 235	1 235	3 005	2 905	2 705
Information and Communication Infrastructure		164	-	-	-	-	-	-	-	-
Infrastructure		30 721	31 666	36 408	155 976	170 425	170 425	165 110	173 337	180 453
Community Facilities		1 235	1 728	1 823	40 224	42 306	42 306	30 433	31 921	33 461
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	43 646	43 646	34 633	33 721	34 761
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3 063	3 712	3 718	4 187	4 143	4 143	3 494	3 485	3 515
Housing		-	-	-	-	-	-	-	-	-
Other Assets		3 063	3 712	3 718	4 187	4 143	4 143	3 494	3 485	3 515
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	587	587	1 367	1 598	1 661
Transport Assets		9 161	8 472	10 321	25 960	21 063	21 063	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	357 663	357 663	374 068	386 809	391 715
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		-20,5%	25,6%	68,9%	64,9%	61,8%	61,8%	17,8%	59,9%	58,1%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		-27,5%	4,4%	62,4%	82,8%	136,2%	136,2%	33,3%	35,5%	26,8%
<i>R&M as a % of PPE & Investment Property</i>		2,0%	2,1%	2,4%	9,6%	9,8%	9,8%	9,0%	9,6%	10,2%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Prop</i>		0,9%	2,3%	5,2%	13,8%	16,3%	16,3%	10,8%	11,6%	11,8%

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	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-

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		-	-	-	-	-	-	-	-	-
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 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
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	239 952	308 691	327 212	346 845
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	257 555	304 484	322 753	342 118
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		323 302	311 965	383 406	387 575	427 549	427 549	349 601	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	1 372	2 243	2 363	2 510
Net Service charges - Electricity		317 993	306 477	380 376	381 991	425 559	425 559	348 229	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	74 754	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	85 842	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	47 472	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	54 640	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	51 923	78 837	83 961	89 418
Total landfill revenue		14 594	15 665	15 470	19 414	12 390	12 390	11 011	–	–	–
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	48 722	52 990	56 434	60 102
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		206 450	219 611	237 517	304 832	312 584	312 584	210 145	319 142	335 944	353 651
Pension and UIF Contributions		32 213	33 382	46 778	48 400	50 081	50 081	40 037	70 849	74 569	78 485
Medical Aid Contributions		16 688	17 777	19 117	19 971	20 898	20 898	17 589	28 847	30 361	31 955
Overtime		17 266	19 088	21 261	20 000	20 500	20 500	16 736	27 276	28 708	30 215
Performance Bonus		14 644	14 885	16 909	21 262	22 007	22 007	17 738	24 802	26 104	27 475
Motor Vehicle Allowance		10 762	10 898	11 678	14 287	14 378	14 378	10 758	14 014	14 750	15 525
Cellphone Allowance		102	30	40	70	70	70	12	–	–	–
Housing Allowances		782	722	724	1 308	1 467	1 467	571	951	1 001	1 053
Other benefits and allowances		16 391	20 116	9 845	9 610	9 723	9 723	7 647	10 602	11 158	11 744

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											
Payments in lieu of leave	4	5 631	4 711	6 162	–	–	–	0	–	–	–
Long service awards		2 109	1 954	2 250	3 608	2 108	2 108	11 599	3 344	3 519	3 704
Post-retirement benefit obligations		14 053	14 662	20 331	19 753	16 253	16 253	3 656	22 324	23 902	23 902
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		5 950	6 470	6 265	8 642	9 642	9 642	5 429	3 111	3 274	3 446
In kind benefits	5	–	–	–	–	–	–	–	–	–	–
sub-total		343 042	364 306	398 878	471 743	479 710	479 710	341 916	525 261	553 291	581 155
<u>Less: Employees costs capitalised to PPE</u>		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	343 042	364 306	398 878	471 743	479 710	479 710	341 916	525 261	553 291	581 155
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment	1	89 252	101 024	100 659	117 212	117 212	117 212	97 676	141 835	145 497	141 388
Lease amortisation		–	266	201	586	586	586	489	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	98 165	142 422	146 083	141 974
Bulk purchases - electricity											
Electricity Bulk Purchases	1	295 222	291 888	351 702	386 299	413 349	413 349	353 599	441 010	490 988	521 380
Total bulk purchases		295 222	291 888	351 702	386 299	413 349	413 349	353 599	441 010	490 988	521 380
Transfers and grants											
Cash transfers and grants	1	458	384	600	400	400	400	43	950	950	950
Non-cash transfers and grants		–	325	320	–	–	–	–	–	–	–
Total transfers and grants	1	458	709	920	400	400	400	43	950	950	950
Contracted services											
Outsourced Services	1	33 798	33 330	38 161	38 288	51 277	51 277	35 592	52 715	45 859	44 121
Consultants and Professional Services		9 385	20 654	26 110	35 400	35 347	35 347	18 667	39 731	36 422	36 271
Contractors		31 856	33 314	29 496	51 685	59 690	59 690	36 717	50 288	49 587	49 918
sub-total		75 039	87 298	93 766	125 372	146 314	146 314	90 975	142 734	131 868	130 309
Operational Costs											
Collection costs	3	5 243	4 948	4 374	3 400	3 400	3 400	2 449	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	8 900	8 900	6 232	7 520	7 639	7 708
Operational Cost		73 573	61 947	65 546	77 747	81 468	81 468	60 294	85 652	86 675	87 942
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–
Discontinued Operations	1	–	–	–	–	–	–	–	–	–	–
Total Operational Costs		89 476	76 926	81 923	94 240	98 816	98 816	73 055	101 623	102 931	103 948
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	153 272	153 272	105 744	–	–	–
Inventory Consumed (Project Maintenance)		13 136	14 807	21 196	–	29 365	29 365	18 809	–	–	–

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											
Contracted Services		27 674	30 921	26 464	–	51 621	51 621	33 582	–	–	–
Other Expenditure		5 940	1 944	6 709	–	5 607	5 607	3 708	–	–	–
Total Repairs and Maintenance Expenditure	9	46 751	47 672	54 369	–	239 865	239 865	161 843	–	–	–
Inventory Consumed											
Inventory Consumed - Water		59 211	40 360	34 646	41 931	38 931	38 931	44 104	48 000	51 360	54 955
Inventory Consumed - Other		12 130	15 869	19 098	40 417	46 868	46 868	19 214	41 422	43 230	43 619
Total Inventory Consumed & Other Material		71 341	56 228	53 745	82 348	85 799	85 799	63 319	89 422	94 590	98 574

check	46 751	47 672	54 369	–	239 865	239 865	–	–	–
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References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
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		-	-	-	52 990	-	-	-	-	-	-	-	-	-	-	-	52 990
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		-	-	304 484	-	-	-	-	-	-	-	-	-	-	-	-	304 484
Surcharges and Taxes		-	-	-	22 602	-	-	-	-	-	-	-	-	-	-	-	22 602
Fines, penalties and forfeits		-	-	-	45 220	-	-	574	-	-	-	-	-	-	-	-	45 795
Licences or permits		-	-	-	3 139	-	-	-	-	-	-	-	-	-	-	-	3 139
Transfer and subsidies - Operational		-	-	139 642	31 305	41 576	2 243	-	-	-	-	-	-	-	-	-	214 766
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	468 907	178 194	303 307	495 654	8 929	-	-	-	-	-	-	-	-	1 456 106
Expenditure																	
Employee related costs		10 130	84 216	69 471	191 133	93 064	41 767	33 194	-	-	-	-	-	-	-	-	522 975
Remuneration of councillors		-	15 988	-	-	-	-	-	-	-	-	-	-	-	-	-	15 988
Bulk purchases - electricity		-	-	-	-	-	441 010	-	-	-	-	-	-	-	-	-	441 010
Inventory consumed		61	2 816	2 485	21 705	78 624	9 826	591	-	-	-	-	-	-	-	-	116 107
Debt impairment		-	-	12 705	26 664	9 711	14 294	-	-	-	-	-	-	-	-	-	63 375
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	34 688	44 620	24 811	16 485	7 510	-	-	-	-	-	-	-	-	142 734
Transfers and subsidies		-	-	950	-	-	-	-	-	-	-	-	-	-	-	-	950
Irrecoverable debts written off		-	-	3 583	828	2 883	4 192	-	-	-	-	-	-	-	-	-	11 487
Operational costs		5 839	45 520	11 118	20 758	11 417	4 902	1 989	-	-	-	-	-	-	-	-	101 543
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		18 128	165 192	139 445	314 436	341 894	555 517	44 085	-	-	-	-	-	-	-	-	1 578 697
Surplus/(Deficit)		(18 128)	(164 077)	329 462	(136 242)	(38 586)	(59 863)	(35 156)	-	-	-	-	-	-	-	-	(122 590)
Transfers and subsidies - capital (monetary allocations)		-	-	-	1 600	45 894	5 440	30 000	-	-	-	-	-	-	-	-	82 934
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax		(18 128)	(164 077)	329 462	(134 642)	7 308	(54 423)	(5 156)	-	-	-	-	-	-	-	-	(39 656)

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 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	98 739	98 739	73 321	100 303	101 268	102 441
Water		108 431	161 873	179 710	179 213	98 176	98 176	116 178	186 843	187 336	187 862
Waste		71 667	91 663	103 836	101 793	58 961	58 961	58 700	106 623	106 806	107 000
Waste Water		45 727	60 207	63 561	69 868	38 747	38 747	40 503	67 567	67 844	68 139
Other trade receivables from exchange transactions		13 140	12 917	14 228	15 817	15 728	15 728	14 726	16 354	16 416	16 482
Gross: Trade and other receivables from exchange transactions		291 758	383 167	443 650	464 792	310 351	310 351	303 428	477 690	479 669	481 924
Less: Impairment for debt		(229 961)	(309 251)	(384 900)	(387 762)	(250 451)	(250 451)	(550 478)	(417 791)	(419 769)	(422 025)
Impairment for Electricity		(21 350)	(24 045)	(48 278)	(64 745)	(64 702)	(64 702)	(48 579)	(66 266)	(67 231)	(68 404)
Impairment for Water		(90 412)	(137 899)	(166 176)	(155 918)	(84 992)	(84 992)	(254 338)	(173 684)	(174 202)	(174 755)
Impairment for Waste		(70 096)	(86 660)	(102 214)	(96 791)	(57 338)	(57 338)	(150 533)	(105 001)	(105 183)	(105 378)
Impairment for Waste Water		(41 708)	(54 904)	(61 797)	(64 565)	(36 984)	(36 984)	(90 593)	(65 804)	(66 080)	(66 376)
Impairment for other trade receivables from exchange transactions		(6 395)	(5 742)	(6 435)	(5 742)	(6 435)	(6 435)	(6 435)	(7 037)	(7 074)	(7 112)
Total net Trade and other receivables from Exchange Trx		61 798	73 917	58 750	77 030	59 899	59 899	(247 050)	59 899	59 899	59 899
Receivables from non-exchange transactions											
Property rates		50 368	10 912	76 159	97 227	91 833	91 833	70 011	93 314	94 041	94 810
Less: Impairment of Property rates		(39 238)	(9 367)	(70 794)	(84 551)	(86 467)	(86 467)	(72 204)	(87 949)	(88 675)	(89 445)
Net Property rates		11 131	1 545	5 366	12 676	5 366	5 366	(2 193)	5 366	5 366	5 366
Other receivables from non-exchange transactions		36 197	120 355	138 043	364 889	114 116	114 116	119 475	118 985	120 189	121 454
Impairment for other receivables from non-exchange transactions		(32 052)	(104 016)	(116 757)	(348 550)	(92 830)	(92 830)	(116 757)	(97 699)	(98 903)	(100 168)
Net other receivables from non-exchange transactions		4 145	16 339	21 286	16 339	21 286	21 286	2 718	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	525	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	43 037	48 000	51 360	54 955
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		59 245	40 755	35 117	41 931	38 931	38 931	43 037	48 000	51 360	54 955
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(59 211)	(40 360)	(34 646)	(41 931)	(38 931)	(38 931)	(44 104)	(48 000)	(51 360)	(54 955)
Billed Authorised Consumption		(59 211)	(40 360)	(34 646)	(41 931)	(38 931)	(38 931)	(44 104)	(48 000)	(51 360)	(54 955)
Billed Metered Consumption		(59 211)	(40 360)	(34 646)	(41 931)	(38 931)	(38 931)	(44 104)	(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)	(44 104)	(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 Meter		-	-	-	-	-	-	-	-	-	-
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	597	1 665	1 665	1 665
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	4 353	3 992	3 992	20 961	4 545	4 624	4 666
Issues		-	-	0	(4 353)	(3 985)	(3 985)	(17 581)	(4 545)	(4 624)	(4 666)
Adjustments		-	0	(0)	-	-	-	-	-	-	-
Write-offs		-	(0)	-	-	-	-	403	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	7	7	3 784	-	-	-
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues		-	-	-	-	-	-	-	-	-	-

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	42 550	42 550	1 833	36 878	38 606	38 954
Issues	7	(12 130)	(15 869)	(19 098)	(36 064)	(42 883)	(42 883)	(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	20 452	20 452	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	22 123	22 123	25 365	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	3 398 175	3 398 175	3 221 789	3 568 846	3 513 104	3 432 503
Leases recognised as PPE		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)	(1 208 124)	(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	2 203 572	2 203 572	2 051 990	2 326 613	2 267 209	2 190 717
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	2 450	31 944	31 944	17 424
Total Current liabilities - Financial liabilities		10 508	12 169	11 144	23 564	38 274	38 274	2 450	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	142 896	142 896	141 287	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	47 239	-	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		79 199	20 433	14 707	(0)	14 707	14 707	87 646	14 707	14 707	14 707
Total Trade and other payables	2	173 029	175 624	196 720	124 413	157 603	157 603	276 173	157 930	157 930	157 930
Non current liabilities - Financial liabilities											
Borrowing	4	21 944	23 375	12 231	11 333	120 843	120 843	150 065	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	150 065	203 183	171 239	153 815
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Long Term portion of trade 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	2 122 268	2 078 271	2 040 484
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	2 122 268	2 078 271	2 040 484
Surplus/(Deficit)		(56 720)	19 651	3 792	20 963	80 236	80 236	(92 874)	(29 497)	(37 788)	(27 038)
Transfers to/from Reserves		-	-	(5 759)	-	5 759	5 759	-	(14 500)	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(360)	(62 868)	-	(5 086)	-	-	(229)	-	-	-
Accumulated Surplus/(Deficit)	1	2 081 457	2 038 240	2 036 273	2 087 440	2 122 268	2 122 268	1 943 170	2 078 271	2 040 484	2 013 445
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	5 759	-	-	-	5 759	14 500	14 500	14 500
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-

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											
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	2 122 268	2 122 268	1 948 929	2 092 771	2 054 984	2 027 945

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 insert measurables descriptions										
Function Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Vote 5 - vote name Function Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Function Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Vote 6 - vote name Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Function Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Sub-function insert measurables descriptions										
Function And so on for the rest of the Votes										

The diagram consists of a horizontal bar divided into 11 equal segments by vertical lines. The first segment on the left is shaded light blue. The last segment on the right is further divided into five horizontal sub-segments by dashed lines, with the top and bottom sub-segments shaded light blue.

EC108 Kouga - Entities measureable performance objectives

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
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,4%	0,7%	0,8%	2,6%	1,9%	1,9%	0,5%	2,8%	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%	242,9%	0,0%	0,0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1,0	0,9	0,9	0,9	1,1	1,1	0,5	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	1,1	1,1	0,5	0,9	1,0	1,1
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,7	0,7	0,5	0,9	0,9	0,1	0,7	0,7	0,9
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	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%	156,0%	156,1%	155,9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	44,8%	25,8%	25,8%	25,5%	22,9%	22,9%	34,9%	21,3%	20,2%	19,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		5,6%	7,2%	6,7%	285,1%	73,5%	73,5%	0,0%	99,5%	88,8%	69,5%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kl) Total Cost of Losses (Rand '000) % 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%	35,2%	35,2%	31,8%	35,8%	35,7%	35,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37,5%	32,8%	34,2%	35,0%	36,4%	36,4%		36,9%	36,7%	36,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4,9%	4,1%	4,5%	16,4%	17,6%	17,6%		15,8%	15,5%	15,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10,8%	11,5%	9,3%	9,7%	9,6%	9,6%	9,7%	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%	8,6%	8,6%	22,8%	8,0%	7,5%	7,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	26,5	22,8	25,1	0,4	2,3	2,3	–	1,4	1,4	1,8

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

Fixed operational expenditure % assumption

Own capex

Borrowing

71 325	76 791	85 928	102 824	85 570	85 570	86 568	106 133	112 114	117 072
40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%
106 185	19 500	89 757	–	29 618	29 618	13 303	41 172	15 780	13 556
–	–	–	–	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%	0,0%
Interest rate - borrowing					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - investment					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration increases					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (electricity)					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (water)					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Collection rates	7											
Property tax/service charges					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Rental of facilities & equipment					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		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)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
9		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
10		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-

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

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

Name of municipal entity		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	-	-	-	-	-	-	-	-	-			
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	
Names of service providers		Household service targets (000)										
		Water:										
		8	Piped water inside dwelling	-	-	-	-	-	-	-	-	-
			Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
			Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
			Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
			Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
			Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
			No water supply	-	-	-	-	-	-	-	-	-
			Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	
Names of service providers			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	-	-	-	-	-	-	-			
Names of service providers		Total number of households	-	-	-	-	-	-	-			
		Energy:										
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-		

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)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
	Chemical toilet	-	-	-	-	-	-	-	-	-
	Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
	Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Bucket toilet	-	-	-	-	-	-	-	-	-
	Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
	No toilet provisions	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
	Energy:									
	Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-

	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers	Refuse:									
	Removed at least once a week	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
	Using communal refuse dump	-	-	-	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided		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. <u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands)	5 308 769	5 488 401	3 030 532	5 584 548	1 989 710	1 989 710	2 243 199	2 363 434	2 509 731
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref. <u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands)	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
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
	<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-

		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 settlements	-	-	-	-	-	-	-	-	-

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 $\leq$ 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	194 402	194 402	–	143 991	161 359	206 124
Cash + investments at the yr end less applications - R'000	18(1)b	2	(51 679)	(42 504)	35 320	22 362	5 945	5 945	–	6 451	14 334	50 054
Cash year end/monthly employee/supplier payments	18(1)b	3	26,5	22,8	25,1	0,4	2,3	2,3	–	1,4	1,4	1,8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(57 080)	19 651	3 792	20 963	80 236	80 236	(264 439)	(29 497)	(37 788)	(27 038)
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%)	(26,5%)	0,6%	(0,1%)	0,3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96,7%	39,0%	65,0%	100,7%	112,2%	112,2%	0,0%	112,9%	110,7%	110,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7,4%	11,0%	9,8%	17,6%	(10,8%)	(10,8%)	21,0%	6,1%	6,1%	6,0%
Capital payments % of capital expenditure	18(1)c;19	8	40,2%	(81,5%)	3,6%	77,4%	80,4%	80,4%	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%	97,7%	97,7%	0,0%	51,7%	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%	(384,8%)	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%	9,0%	9,6%	10,2%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	1,1%	0,6%	44,0%	0,2%	6,1%	6,1%	0,0%	0,9%	14,6%	4,2%

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 <i>total service charges (incl prop rates)</i>	18(1)a		0,0%	16,1%	10,0%	1,0%	11,5%	0,0%	(20,5%)	6,6%	5,9%	6,3%
% incr Property Tax	18(1)a		0,0%	15,7%	8,0%	6,0%	0,4%	0,0%	(13,7%)	2,1%	6,0%	6,0%
% incr Service charges - Electricity	18(1)a		0,0%	(3,6%)	24,1%	0,4%	11,4%	0,0%	(18,2%)	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%	(37,8%)	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%	(28,1%)	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%	(21,6%)	(14,7%)	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	794 988	1 065 840	1 129 095	1 200 298
Service charges			695 180	807 133	887 572	896 599	1 000 086	1 000 086	794 988	1 065 840	1 129 095	1 200 298
Property rates			224 326	259 514	280 203	297 076	298 309	298 309	257 555	304 484	322 753	342 118
Service charges - electricity revenue			317 993	306 477	380 376	381 991	425 559	425 559	348 229	479 524	505 275	536 566
Service charges - water revenue			44 968	117 400	109 873	82 323	138 057	138 057	85 842	147 583	157 766	168 652
Service charges - sanitation revenue			53 366	61 797	59 633	64 086	76 014	76 014	54 640	81 259	86 866	92 860
Service charges - refuse removal			54 526	61 945	57 488	71 123	62 146	62 146	48 722	52 990	56 434	60 102
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	102 363	102 363	66 397	193 346	15 780	13 556
Cash receipts from ratepayers	18(1)a		751 620	363 337	624 340	1 143 045	1 228 572	1 228 572	–	1 330 410	1 380 992	1 458 869
Ratepayer & Other revenue	18(1)a		777 038	931 707	960 156	1 135 439	1 094 836	1 094 836	834 989	1 178 388	1 247 256	1 324 493
Change in consumer debtors (current and non-current)		N/A		14 003	(6 400)	20 644	(19 494)	–	(333 075)	333 075	(0)	0
Operating and Capital Grant Revenue	18(1)a		228 043	279 561	283 769	335 969	388 636	388 636	266 988	297 700	304 586	292 763
Capital expenditure - total	20(1)(vi)		131 505	21 480	92 915	150 362	259 754	259 754	136 005	265 462	86 679	65 482
Capital expenditure - renewal	20(1)(vi)		1 391	131	40 856	250	15 771	15 771		2 370	12 623	2 724
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										209 308	217 481	227 477
Provincial operating grants										2 955	2 955	2 955
Provincial capital grants										30 000	20 000	–
District Municipality grants										4 103	4 216	4 216
Total gazetted/advised national, provincial and district grants										297 700	304 586	292 763
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										203 533	213 418	223 037
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]										2 081	-	-
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	2 289
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]										1 909	2 062	2 151
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										-	-	-
										209 308	217 481	227 477
DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										5 440	7 558	7 900
Municipal Infrastructure Grant [Schedule 5B]										36 265	39 180	40 871
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]										9 629	13 196	9 344
WIFI Connectivity										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										-	-	-
Aquaponic Project										-	-	-
Restitution Settlement										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Restructuring Seed Funding										-	-	-
Municipal Disaster Relief Grant										-	-	-
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)	–	(333 075)	333 075	(0)	0
Total Operating Revenue			951 260	1 154 001	1 209 934	1 392 621	1 362 086	1 362 086	1 073 801	1 468 686	1 550 436	1 642 562
Total Operating Expenditure			1 082 483	1 236 572	1 309 281	1 505 474	1 459 766	1 459 766	1 403 163	1 581 117	1 669 758	1 729 315
Operating Performance Surplus/(Deficit)			(131 223)	(82 571)	(99 347)	(112 853)	(97 680)	(97 680)	(329 361)	(112 431)	(119 322)	(86 753)
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				21,3%	4,8%	15,1%	(2,2%)	0,0%	(21,2%)	7,8%	5,6%	5,9%
% Increase in Property Rates Revenue				15,7%	8,0%	6,0%	0,4%	0,0%	(13,7%)	18,2%	6,0%	6,0%
% Increase in Electricity Revenue				(3,6%)	24,1%	0,4%	11,4%	0,0%	(18,2%)	12,7%	5,4%	6,2%
% Increase in Property Rates & Services Charges				16,1%	10,0%	1,0%	11,5%	0,0%	(20,5%)	6,6%	5,9%	6,3%
Expenditure												
% Increase in Total Operating Expenditure				14,2%	5,9%	15,0%	(3,0%)	0,0%	(3,9%)	8,3%	5,6%	3,6%
% Increase in Employee Costs				6,2%	9,5%	18,3%	1,7%	0,0%	(28,7%)	9,5%	5,3%	5,0%
% Increase in Electricity Bulk Purchases				(1,1%)	20,5%	9,8%	7,0%	0,0%	(14,5%)	6,7%	11,3%	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%		9,0%	9,6%	10,2%
Asset Renewal and R&M as a % of PPE			0,9%	2,3%	5,2%	13,8%	16,3%	16,3%		10,8%	11,6%	11,8%
Debt Impairment % of Total Billable Revenue			7,4%	11,0%	9,8%	17,6%	(10,8%)	(10,8%)	21,0%	6,1%	6,1%	6,0%
Capital Revenue												
Internally Funded & Other (R'000)			–	8 786	–	34 000	72 745	72 745	53 095	152 174	–	–
Borrowing (R'000)			25 319	(6 807)	3 157	116 362	157 391	157 391	69 607	72 117	70 899	51 926
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			124,2%	156,4%	103,5%	0,0%	1122,6%	1122,6%	1421,5%	1014,4%	549,3%	483,0%
Borrowing % of Non Grant Funding			23,9%	(35,2%)	3,5%	0,0%	531,4%	531,4%	523,3%	175,2%	449,3%	383,0%
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%	112,2%	112,2%	0,0%	112,9%	110,7%	110,1%
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%	0,5%	2,8%	3,5%	3,1%
Borrowing Receipts % of Capital Expenditure			0,0%	0,0%	0,0%	0,0%	97,7%	97,7%	0,0%	51,7%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			(51 679)	(42 504)	35 320	22 362	5 945	5 945	–	6 451	14 334	50 054
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	1 362 086	1 362 086	1 073 801	1 468 686	1 550 436	1 642 562
Total Operating Expenditure			1 082 483	1 236 572	1 309 281	1 505 474	1 459 766	1 459 766	1 403 163	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) Budgeted Operating Statement			(131 223)	(82 571)	(99 347)	(112 853)	(97 680)	(97 680)	(329 361)	(112 431)	(119 322)	(86 753)

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	5 945	5 945	–	6 451	14 334	50 054
MTREF Funded (1) / Unfunded (0)		15	0	0	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✖	✖	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

EC108 Kouga - Supporting Table SA11 Property rates summary

Description	Ref	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, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 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,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-

References

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

EC108 Kouga - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	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	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 threshold rebate		15 000	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/fixd 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/fixd 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	2								
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									
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 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Waste water tariffs									
Pensioners/social grants rebate or exemption	2								
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Electricity tariffs									
Water usage - life line tariff	2								
Water usage - Block 1 (c/kJ)									
Water usage - Block 2 (c/kJ)									
Water usage - Block 3 (c/kJ)									
Water usage - Block 4 (c/kJ)									
Other									
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kJ)									
Volumetric charge - Block 1 (c/kJ)									
Volumetric charge - Block 2 (c/kJ)									
Volumetric charge - Block 3 (c/kJ)									

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			
		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
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

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

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		
		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
R thousand										
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)		-	-	-	-	75 000	75 000	-	-	-
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	-	-	-	-	75 000	75 000	-	-	-
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	-	-	-	-	75 000	75 000	-	-	-

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		
		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
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		145 494	163 292	184 506	197 710	197 704	197 704	209 308	217 481	227 477
Operational Revenue:General Revenue:Equitable Share		143 774	163 292	180 506	192 664	192 664	192 664	203 533	213 418	223 037
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	2 081	-	-
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	2 289
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	1 822	1 822	1 909	2 062	2 151
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		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:		-	-	-	-	-	-	-	-	-
<i>All Grants</i>		-	-	-	-	-	-	-	-	-
Other Grant Providers:		-	-	-	-	50	50	-	-	-
<i>Departmental Agencies and Accounts</i>		-	-	-	-	50	50	-	-	-
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-profit Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	158 770	163 292	184 506	197 710	204 751	204 751	209 308	217 481	227 477
Capital Transfers and Grants										
National Government:		12 500	57 339	150	52 874	63 331	63 331	51 334	59 934	58 115
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	4 203	2 586	2 586	5 440	7 558	7 900
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	34 730	34 624	34 624	36 265	39 180	40 871
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		
		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
R thousand										
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	12 180	12 180	-	-	-
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	9 629	13 196	9 344
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	74 194	74 194	30 000	20 000	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		(11 750)	25 689	361	68 969	74 194	74 194	30 000	20 000	-
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	137 525	137 525	81 334	79 934	58 115
TOTAL RECEIPTS OF TRANSFERS & GRANTS		159 521	246 321	185 017	319 553	342 276	342 276	290 642	297 415	285 592

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		
		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
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		133 828	89 175	100 420	122 334	123 704	123 704	127 589	131 480	137 859
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	2 081	-	-
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	1 643	1 842	2 107
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	1 822	1 822	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 - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	3 700	5 949	0	7 459	7 459	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	3 700	5 272	-	462	462	-	-	-
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
<i>All Grants</i>		2 784	3 266	1 977	2 393	2 393	2 393	4 159	4 377	4 607
Other Grant Providers:		956	-	-	-	50	50	-	-	-
<i>Departmental Agencies and Accounts</i>		219	-	-	-	50	50	-	-	-
<i>Foreign Government and International Organisations</i>		169	-	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-profit Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		208	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		360	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		137 568	96 140	108 346	124 727	133 606	133 606	131 748	135 857	142 466
Capital expenditure of Transfers and Grants										
National Government:		(6 685)	84 950	371	54 997	70 927	70 927	44 639	52 116	50 535
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 702	3 132	(81)	3 655	2 845	2 845	4 730	6 572	6 870
Municipal Infrastructure Grant [Schedule 5B]		(23 257)	3 170	25	30 200	30 108	30 108	31 535	34 069	35 540
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		
		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
R thousand										
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	10 591	10 591	-	-	-
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	8 373	11 475	8 125
WiFi Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restitution Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		10 870	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	85 073	85 073	26 087	17 391	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	59 973	85 073	85 073	26 087	17 391	-
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
<i>All Grants</i>		32 111	-	2 810	1 391	1 391	1 391	1 391	1 391	1 391
Other Grant Providers:		-	-	-	-	-	-	-	-	-
<i>Departmental Agencies and Accounts</i>		-	-	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-
<i>Households</i>		-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
<i>Transfer from Operational Revenue</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		25 426	84 950	3 182	116 362	157 391	157 391	72 117	70 899	51 926
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		162 994	181 090	111 528	241 089	290 996	290 996	203 865	206 756	194 392

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		
		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
R thousand										
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)	(5 040)	(5 040)	(5 775)	(4 063)	(4 440)
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)	(5 040)	(5 040)	(5 775)	(4 063)	(4 440)
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)	(63 331)	(63 331)	(51 334)	(59 934)	(58 115)
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)	(81 566)	(81 566)	(51 334)	(59 934)	(58 115)
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)	(74 194)	(74 194)	(30 000)	(20 000)	–
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)	(94 750)	(94 750)	(30 000)	(20 000)	–
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)	(176 316)	(176 316)	(81 334)	(79 934)	(58 115)
TOTAL TRANSFERS AND GRANTS REVENUE		76 331	105 921	79 929	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		24 235	(23 994)	(38 791)	(132 216)	(176 316)	(176 316)	(81 334)	(79 934)	(58 115)

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		
		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											
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	43	950	950	950
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		208	384	600	400	400	400	43	950	950	950
TOTAL CASH TRANSFERS AND GRANTS	6	458	384	600	400	400	400	43	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	43	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		
		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
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	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										
Basic Salaries and Wages	2	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	3	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	302 903	302 903	309 705	326 012	343 198
Pension and UIF Contributions		32 144	33 322	35 349	38 991	40 624	40 624	52 636	55 400	58 310
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	20 500	20 500	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	9 642	9 642	3 111	3 274	3 446
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		331 192	358 065	388 869	457 873	465 841	465 841	514 763	542 242	569 526
% increase	4		8,1%	8,6%	17,7%	1,7%	—	10,5%	5,3%	5,0%
Total Parent Municipality		356 310	378 006	413 853	487 337	495 305	495 305	541 249	569 678	597 952
			6,1%	9,5%	17,8%	1,6%	—	9,3%	5,3%	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 R thousand	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
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	495 305	495 305	541 249	569 678	597 952
% increase	4		6,1%	9,5%	17,8%	1,6%	-	9,3%	5,3%	5,0%
TOTAL MANAGERS AND STAFF	5,7	342 915	364 306	398 878	471 743	479 710	479 710	525 261	553 291	581 155

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	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 official 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.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				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)		4									
Board Members of municipal entities		5									
Municipal employees											
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		
		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
R thousand																
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		4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	52 990	56 434	60 102
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		1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	15 436	16 362	17 344
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		25 374	25 374	25 374	25 374	25 374	25 374	25 374	25 374	25 374	25 374	25 374	25 374	304 484	322 753	342 118
Surcharges and Taxes		1 883	1 883	1 883	1 883	1 883	1 883	1 883	1 883	1 883	1 883	1 883	1 883	22 602	24 118	25 736
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		262	262	262	262	262	262	262	262	262	262	262	262	3 139	3 307	3 486
Transfer and subsidies - Operational		17 897	17 897	17 897	17 897	17 897	17 897	17 897	17 897	17 897	17 897	17 897	17 897	214 766	223 052	233 048
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)		122 391	122 391	122 391	122 391	122 391	122 391	122 391	122 391	122 391	122 391	122 391	122 391	1 468 686	1 550 436	1 642 562
Expenditure																
Employee related costs		43 772	43 772	43 772	43 772	43 772	43 772	43 772	43 772	43 772	43 772	43 772	43 772	525 261	553 291	581 155
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		36 751	36 751	36 751	36 751	36 751	36 751	36 751	36 751	36 751	36 751	36 751	36 751	441 010	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		11 894	11 894	11 894	11 894	11 894	11 894	11 894	11 894	11 894	11 894	11 894	11 895	142 734	131 868	130 309
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		8 468	8 468	8 468	8 468	8 468	8 468	8 468	8 468	8 468	8 468	8 468	8 470	101 623	102 931	103 948
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		
		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
R thousand																
Total Expenditure		131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 764	1 581 117	1 669 758	1 729 315
Surplus/(Deficit)		(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 369)	(9 373)	(112 431)	(119 322)	(86 753)
Transfers and subsidies - capital (monetary allocations)		6 911	6 911	6 911	6 911	6 911	6 911	6 911	6 911	6 911	6 911	6 911	6 911	82 934	81 534	59 715
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 462)	(29 497)	(37 788)	(27 038)
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 462)	(29 497)	(37 788)	(27 038)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 462)	(29 497)	(37 788)	(27 038)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 462)	(29 497)	(37 788)	(27 038)

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		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
R thousand																
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		40 362	40 362	40 362	40 362	40 362	40 362	40 362	40 362	40 362	40 362	40 362	40 362	484 342	510 440	537 244
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		29 100	29 100	29 100	29 100	29 100	29 100	29 100	29 100	29 100	29 100	29 100	29 100	349 202	374 409	394 415
Vote 6 - ELECTRO/MECHANICAL SERVICES		41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	501 094	529 838	562 525
Vote 7 - PLANNING AND DEVELOPMENT		3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	38 929	29 465	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		129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	1 551 621	1 631 970	1 702 277
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		13 766	13 766	13 766	13 766	13 766	13 766	13 766	13 766	13 766	13 766	13 766	16 188	167 613	169 047	173 330
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		11 620	11 620	11 620	11 620	11 620	11 620	11 620	11 620	11 620	11 620	11 620	11 621	139 445	143 150	147 008
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		28 491	28 491	28 491	28 491	28 491	28 491	28 491	28 491	28 491	28 491	28 491	28 492	341 894	360 569	362 805
Vote 6 - ELECTRO/MECHANICAL SERVICES		46 293	46 293	46 293	46 293	46 293	46 293	46 293	46 293	46 293	46 293	46 293	46 293	555 517	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		131 557	131 558	131 558	131 558	131 558	131 558	131 558	131 558	131 558	131 558	131 558	133 983	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) before assoc.		(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(4 681)	(29 497)	(37 788)	(27 038)
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(29 497)	(29 497)	(37 788)	(27 038)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(2 256)	(4 681)	(29 497)	(37 788)	(27 038)

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		
		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
R thousand																
Revenue - Functional																
Governance and administration		44 218	44 218	44 218	44 218	44 218	44 218	44 218	44 218	44 218	44 218	44 218	44 218	530 621	558 750	587 678
Executive and council		12	12	12	12	12	12	12	12	12	12	12	12	142	142	142
Finance and administration		44 207	44 207	44 207	44 207	44 207	44 207	44 207	44 207	44 207	44 207	44 207	44 207	530 479	558 609	587 537
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		4 177	4 177	4 177	4 177	4 177	4 177	4 177	4 177	4 177	4 177	4 177	4 177	50 121	41 075	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		2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 000	20 000	–
Health		218	218	218	218	218	218	218	218	218	218	218	218	2 612	2 730	2 734
Economic and environmental services		3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	40 955	40 870	42 921
Planning and development		903	903	903	903	903	903	903	903	903	903	903	903	10 838	11 527	12 184
Road transport		849	849	849	849	849	849	849	849	849	849	849	849	10 185	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		77 494	77 494	77 494	77 494	77 494	77 494	77 494	77 494	77 494	77 494	77 494	77 494	929 924	991 274	1 049 707
Energy sources		41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	41 758	501 093	529 836	562 523
Water management		16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	203 581	220 531	230 985
Waste water management		11 803	11 803	11 803	11 803	11 803	11 803	11 803	11 803	11 803	11 803	11 803	11 803	141 631	151 816	161 279
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		129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	129 302	1 551 621	1 631 970	1 702 277
Expenditure - Functional																
Governance and administration		33 556	33 556	33 556	33 556	33 556	33 556	33 556	33 556	33 556	33 556	33 556	33 558	402 672	411 118	422 824
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		27 741	27 741	27 741	27 741	27 741	27 741	27 741	27 741	27 741	27 741	27 741	27 742	332 893	339 306	348 378
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		17 240	17 240	17 240	17 240	17 240	17 240	17 240	17 240	17 240	17 240	17 240	17 241	206 880	219 966	219 961
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		13 220	13 220	13 220	13 220	13 220	13 220	13 220	13 220	13 220	13 220	13 220	13 220	158 635	169 436	167 905
Environmental protection		694	694	694	694	694	694	694	694	694	694	694	694	8 331	7 977	7 619
Trading services		69 174	69 174	69 174	69 174	69 174	69 174	69 174	69 174	69 174	69 174	69 174	69 174	830 084	893 286	936 810
Energy sources		43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	527 947	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		131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 759	131 764	1 581 117	1 669 758	1 729 315
Surplus/(Deficit) before assoc.		(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 462)	(29 497)	(37 788)	(27 038)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		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
R thousand																
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 458)	(2 462)	(29 497)	(37 788)	(27 038)

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		
		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
R thousand																
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		52	52	52	52	52	52	52	52	52	52	52	52	621	-	-
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		17 178	17 178	17 178	17 178	17 178	17 178	17 178	17 178	17 178	17 178	17 178	17 179	206 142	55 930	38 265
Vote 6 - ELECTRO/MECHANICAL SERVICES		4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	49 509	25 357	23 826
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	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	265 462	86 679	65 482
Single-year expenditure to be appropriated																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO/MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	265 462	86 679	65 482

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		
		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
R thousand																
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		14 436	14 436	14 436	14 436	14 436	14 436	14 436	14 436	14 436	14 436	14 436	14 436	173 232	21 101	8 726
Planning and development		548	548	548	548	548	548	548	548	548	548	548	548	6 580	10 764	3 741
Road transport		13 888	13 888	13 888	13 888	13 888	13 888	13 888	13 888	13 888	13 888	13 888	13 888	166 652	10 337	4 985
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		7 264	7 264	7 264	7 264	7 264	7 264	7 264	7 264	7 264	7 264	7 264	7 264	87 169	61 686	53 365
Energy sources		4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	4 126	49 509	25 357	23 826
Water management		1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	18 289	22 717	56
Waste water management		1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	17 872	12 112	29 483
Waste management		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	—
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	2	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	265 462	86 679	65 482
Funded by:																
National Government		3 720	3 720	3 720	3 720	3 720	3 720	3 720	3 720	3 720	3 720	3 720	3 720	44 639	52 116	50 535
Provincial Government		2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	26 087	17 391	—
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		6 010	6 010	6 010	6 010	6 010	6 010	6 010	6 010	6 010	6 010	6 010	6 010	72 117	70 899	51 926
Public contributions & donations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing		12 681	12 681	12 681	12 681	12 681	12 681	12 681	12 681	12 681	12 681	12 681	12 681	152 174	—	—
Internally generated funds		3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	41 172	15 780	13 556
Total Capital Funding		22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	22 122	265 462	86 679	65 482

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		
	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
R thousand															
Cash Receipts By Source															
Property rates	35 171	16 630	18 009	17 810	47 530	47 549	18 108	18 713	18 417	19 524	18 323	19 026	294 809	312 497	331 247
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	4 740	2 705	1 885	2 027	1 857	1 479	3 785	2 272	1 280	836	1 407	1 114	25 386	26 452	26 770
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	68 393	1 124	69 390	380	380	0	214 766	223 052	233 048
Other revenue	4 538	11 949	2 652	6 980	11 829	5 740	5 482	8 305	6 933	3 611	2 186	22 661	92 865	70 424	66 982
Cash Receipts by Source	206 098	97 049	110 015	101 184	137 324	249 088	88 091	100 737	175 991	107 511	106 196	82 165	1 561 448	1 621 130	1 709 858
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	13 471	4 397	13 471	-	11 397	13 471	-	4 397	22 331	-	-	(0)	82 934	81 534	59 715
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	219 569	101 445	123 486	101 184	148 721	262 559	88 091	105 134	298 322	107 511	106 196	82 165	1 744 382	1 702 664	1 769 572
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)	(65 881)	(502 937)	(529 389)	(557 253)
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	(57 472)	(57 322)	(47 681)	(37 858)	(37 174)	(37 137)	(39 240)	(37 188)	(33 778)	(36 625)	(34 541)	(51 147)	(507 161)	(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	(2 438)	(6 064)	(9 370)	(14 097)	(14 604)	(13 203)	(8 469)	(10 582)	(11 490)	(17 604)	(20 424)	(30 870)	(159 214)	(147 271)	(145 336)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	(400)	-	-	(550)	-	-	-	-	(950)	(950)	(950)
Other expenditure	(6 757)	(11 450)	(28 942)	(10 503)	(18 436)	(14 326)	(12 900)	(11 679)	(16 478)	(13 675)	(16 690)	(35 151)	(196 988)	(173 568)	(172 718)
Cash Payments by Type	(109 153)	(127 417)	(130 638)	(124 106)	(143 080)	(112 089)	(102 510)	(110 740)	(112 858)	(115 026)	(119 076)	(198 649)	(1 505 341)	(1 566 674)	(1 627 382)
Other Cash Flows/Payments by Type															
Capital assets	(1 337)	(33 107)	(7 079)	(28 575)	(18 943)	(28 700)	(5 106)	(41 494)	(24 164)	(44 151)	(14 771)	(18 034)	(265 462)	(86 679)	(65 482)
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	(111 605)	(161 639)	(140 916)	(153 797)	(163 138)	(143 987)	(108 731)	(153 349)	(140 221)	(160 292)	(134 962)	(222 154)	(1 794 793)	(1 685 296)	(1 724 808)
NET INCREASE/(DECREASE) IN CASH HELD	107 963	(60 194)	(17 430)	(52 613)	(14 418)	118 571	(20 640)	(48 215)	158 100	(52 781)	(28 766)	(139 989)	(50 411)	17 368	44 764
Cash/cash equivalents at the month/year begin:	194 402	302 365	242 171	224 741	172 129	157 711	276 282	255 642	207 427	365 527	312 746	283 980	194 402	143 991	161 359
Cash/cash equivalents at the month/year end:	302 365	242 171	224 741	172 129	157 711	276 282	255 642	207 427	365 527	312 746	283 980	143 991	143 991	161 359	206 124

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.
2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1
3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

EC108 Kouga - NOT REQUIRED - municipality does not have entities

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

References
1. Total agreement period from commencement until end
2. Annual value

EC108 Kouga - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 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
		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
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
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
		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
R thousand	1,3													
Contract 20	2													-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract														
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total 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
		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
R thousand	1,3													
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
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	2													-
Contract 19														-
Contract 20														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract														
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

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

Description		Ref	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	42 110	42 110	206 134	27 857	20 331
Roads Infrastructure			-	-	10	150	21 983	21 983	165 652	10 337	4 985
Roads			-	-	10	150	21 983	21 983	165 652	10 337	4 985
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			6 131	(1 519)	(81)	3 755	2 945	2 945	37 817	10 920	13 826
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			(200)	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			883	769	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			(255)	-	-	3 655	2 845	2 845	6 730	6 572	6 870
LV Networks			5 702	(2 288)	(81)	100	100	100	6 087	4 348	6 957
Capital Spares			-	-	-	-	-	-	25 000	-	-
Water Supply Infrastructure			96 161	(3 846)	21 197	11 975	16 463	16 463	1 795	100	20
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			83 185	(35 410)	21 197	6 957	13 287	13 287	1 560	-	-
Reservoirs			-	-	-	5 019	3 176	3 176	35	-	-
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	718	718	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			-	-	-	-	637	637	-	-	-
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		
		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
R thousand	1									
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		(0)	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		(2 928)	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		155	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		155	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		777	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		777	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		71	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		706	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		579	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		579	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		579	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 534	1 677	1 504	-	2 280	2 280	2 050	2 500	2 000
<i>Computer Equipment</i>		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	-	-	-
<i>Furniture and Office Equipment</i>		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		
		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
R thousand	1									
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	5 132
Transport Assets		34 744	16 912	4 368	35 391	52 397	52 397	5 168	2 922	5 132
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	99 319	99 319	218 101	34 780	27 463

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 expenditure.

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	15 771	15 771	2 370	12 623	2 724
Roads Infrastructure			-	-	28 549	-	-	-	-	-	-
Roads			-	-	28 549	-	-	-	-	-	-
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	10 591	10 591	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	10 591	10 591	-	-	-
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	2 313	10 837	36
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	2 113	1 934	36
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			275	131	-	250	180	180	200	8 903	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	57	1 786	2 688
Pump Station			-	-	-	-	-	-	57	1 786	2 688
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		
		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
R thousand	1									
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	6 562	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	6 562	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-

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
R thousand	1									
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	15 771	15 771	2 370	12 623	2 724
Renewal of Existing Assets as % of total capex		-4,9%	0,6%	44,0%	0,2%	6,1%	6,1%	0,9%	14,6%	4,2%
Renewal of Existing Assets as % of deprecn"		1,4%	0,1%	39,8%	0,2%	13,4%	13,4%	1,7%	8,6%	1,9%

References

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

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

Description		Ref	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	170 425	170 425	165 110	173 337	180 453
Roads Infrastructure			11 132	12 861	6 367	52 369	55 109	55 109	30 189	31 597	31 843
Roads			11 097	12 861	6 367	52 369	55 109	55 109	30 189	31 597	31 843
Road Structures			34	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			1 115	876	730	2 120	553	553	1 620	1 780	1 790
Drainage Collection			551	614	598	1 620	353	353	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	35 060	35 060	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	5 385	5 385	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	34 277	34 277	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	31 184	31 184	33 023	34 757	36 424
Bulk Mains			6 297	4 418	4 783	1 725	1 543	1 543	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	44 191	44 191	55 160	58 749	62 617
Pump Station			1 189	3 414	7 316	6 600	7 292	7 292	5 970	6 708	7 779
Reticulation			769	845	2 414	950	3 391	3 391	980	1 050	1 050
Waste Water Treatment Works			391	198	143	27 583	29 742	29 742	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			-	-	-	-	1 235	1 235	3 005	2 905	2 705
Sand Pumps			-	-	-	-	-	-	1 500	1 500	1 500
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	1 235	1 235	1 505	1 405	1 205
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	43 646	43 646	34 633	33 721	34 761
Community Facilities			1 235	1 728	1 823	40 224	42 306	42 306	30 433	31 921	33 461
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		
		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
R thousand	1									
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		118	179	325	1 336	336	336	354	354	354
<i>Testing Stations</i>		38	12	81	94	94	94	75	75	48
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		128	247	239	3 130	3 130	3 130	450	450	450
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		685	952	857	1 141	3 400	3 400	810	810	810
<i>Public Open Space</i>		266	338	320	34 523	34 345	34 345	28 744	30 232	31 799
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		1 905	1 500	1 441	1 340	1 340	1 340	4 200	1 800	1 300
<i>Indoor Facilities</i>		-	-	-	-	-	-	2 800	500	-
<i>Outdoor Facilities</i>		1 905	1 500	1 441	1 340	1 340	1 340	1 400	1 300	1 300
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		3 063	3 712	3 718	4 187	4 143	4 143	3 494	3 485	3 515
<i>Operational Buildings</i>		3 063	3 712	3 718	4 187	4 143	4 143	3 494	3 485	3 515
<i>Municipal Offices</i>		2 320	2 945	2 778	3 432	3 788	3 788	3 194	3 185	3 215
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		380	420	407	650	250	250	300	300	300
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		91	95	82	105	105	105	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		273	253	451	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	165	175	180
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	165	175	180
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	165	175	180
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	335	335	335
<i>Computer Equipment</i>		-	-	-	-	-	-	335	335	335
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-

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
R thousand	1									
<u>Machinery and Equipment</u>		666	594	659	694	587	587	1 367	1 598	1 661
Machinery and Equipment		666	594	659	694	587	587	1 367	1 598	1 661
<u>Transport Assets</u>		9 161	8 472	10 321	25 960	21 063	21 063	26 543	28 075	28 836
Transport Assets		9 161	8 472	10 321	25 960	21 063	21 063	26 543	28 075	28 836
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
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	239 865	239 865	231 646	240 726	249 741
<u>R&M as a % of PPE</u>		2,3%	2,4%	2,7%	10,8%	10,9%	10,9%	10,0%	10,6%	11,4%
<u>R&M as % Operating Expenditure</u>		4,3%	3,9%	4,2%	15,2%	16,4%	16,4%	16,5%	15,2%	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		
		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
R thousand	1									
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		
		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
R thousand	1									
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		
		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
R thousand	1									
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		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
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	142 919	142 919	43 817	30 044	35 295
Roads Infrastructure			(41 343)	-	(23)	8 596	8 602	8 602	1 000	-	-
Roads			(41 343)	-	(23)	8 596	8 602	8 602	1 000	-	-
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	11 300	10 000	10 000
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	29 565	28 323	28 323	11 300	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			(5 093)	2 004	-	783	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	10 000	10 000
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	16 783	57 046	57 046	14 181	11 780	-
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	23 556	23 556	800	-	-
Bulk Mains			-	-	-	13 304	6 244	6 244	5 649	11 554	-
Distribution			-	-	-	3 478	25 224	25 224	7 732	226	-
Distribution Points			-	-	-	-	2 022	2 022	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			15 120	3 367	22 848	40 663	48 525	48 525	17 336	8 263	25 295
Pump Station			-	-	198	8 742	7 161	7 161	8 130	8 183	8 125
Reticulation			138	32	-	2 197	1 596	1 596	278	80	17 169
Waste Water Treatment Works			14 982	3 335	22 650	29 723	39 768	39 768	8 927	-	-
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	1 744	1 744	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		
		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
R thousand	1									
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2 844	(0)	-	500	1 744	1 744	174	9 233	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2 844	(0)	-	500	1 744	1 744	174	9 233	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		-	0	-	-	-	-	-	-	-
Operational Buildings		-	0	-	-	-	-	-	-	-
<i>Municipal Offices</i>		-	0	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		72	-	-	-	-	-	-	-	-
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		
		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
R thousand	1									
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
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	144 663	144 663	44 991	39 277	35 295
Upgrading of Existing Assets as % of total capex		0,0%	25,0%	24,9%	64,7%	55,7%	55,7%	16,9%	45,3%	53,9%
Upgrading of Existing Assets as % of deprecn"		-28,9%	4,3%	22,5%	82,6%	122,8%	122,8%	31,6%	26,9%	24,9%

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	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
R thousand								
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		206 142	55 930	38 265				
Vote 6 - ELECTRO/MECHANICAL SERVICES		49 509	25 357	23 826				
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		265 462	86 679	65 482	-	-	-	-
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		166 563	169 047	173 330				
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		138 824	143 150	147 008				
Vote 4 - COMMUNITY SERVICES		309 545	318 825	331 631				
Vote 5 - CIVIL AND WATER SERVICES		135 752	304 638	324 541				
Vote 6 - ELECTRO/MECHANICAL SERVICES		506 009	582 761	620 562				
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		1 315 655	1 583 079	1 663 833	-	-	-	-
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		52 990	56 434	60 102				
Agency services		4 554	4 554	4 554				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		800 208	1 316 171	1 399 301	-	-	-	-
Net Financial Implications		780 910	353 586	330 014	-	-	-	-

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	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2025/26 Medium Term Revenue & Expenditure Framework		
													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																	

[illegible]

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 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 Latitude	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 Latitude	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 Latitude	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 Latitude	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

[illegible]

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 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

Project Number consists of MSCOA Project Longcode and seq No (sample PC00100206002_00002)

check

92 915

259 754

265 462

86 679

65 482

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

[illegible]

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

[illegible]

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

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

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

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

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

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

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

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

[illegible]

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class	Asset Sub-Class	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4									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 Water project A															
Entity B Electricity project B															
Entity Operational expenditure										-	-	-	-	-	
Total Operational expenditure										-	-	-	-	-	

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